

# **TOWN OF MAHONE BAY**

**2016/17**

## **OPERATING BUDGETS**

1. Assessment Roll Changes/Tax Rates (Page 1-2)
2. Status of Funds & Reserves (Page 3)
3. Town General Summary (Page 4)
4. Town Revenue (Page 5-7)
5. General Government Services (Page 8-9)
6. Police/By-law Enforcement & Corrections (Page 10)
7. Fire Protection (Page 11)
8. EMO/Building Inspection/Dog Control (Page 12)
9. Transportation Services (Page 13-14)
10. Environmental Health Services (Page 15)
11. Public Health Services (Page 16)
12. Environmental Development Services (Page 17)
13. Recreation & Cultural Services (Page 18)
14. Education (Page 19)
15. Fiscal Services (Page 19)
16. Capital Budgets & Reserves (Page 20-24)
17. Water Utility (Page 25-33)
18. Electric Light Utility (Page 34-35)
19. Cemetery(s) (Page 36)

**FINAL  
JULY 7, 2016**

**TOWN OF MAHONE BAY  
2016/17 BUDGET INFORMATION**

**SCHEDULE A**

Calculation of Tax Rates

Estimated Expenditures	\$2,493,415	Includes Education
Less: Revenue Other than Tax Levy	\$550,023	
Tax Levy	\$1,943,392	

Tax Levy for Tax Rate Purposes	\$1,943,392
Total Net Taxable Assessment (from Schedule B)	\$134,763,900

NET Taxable Assessment for tax rate Purposes	<b>\$134,763,900</b>
General Tax Rate (3 divided by 4)	\$1.44
Commercial Rate	\$2.950
Residential Tax Rate	\$1.160
Seasonal Tax Rate	\$2.210

**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	\$122,804,200	(\$10,444,700)	(\$178,800)	\$0	(\$100,000)	\$112,080,700	\$0	\$112,080,700
Resource Property	\$1,620,300	(\$315,300)	\$4,200	\$0	\$0	\$1,309,200	\$0	\$1,309,200
<b>Total Residential</b>	<b>\$124,424,500</b>	<b>(\$10,760,000)</b>	<b>(\$174,600)</b>	<b>\$0</b>	<b>(\$100,000)</b>	<b>\$113,389,900</b>	<b>\$0</b>	<b>\$113,389,900</b>
<b>COMMERCIAL</b>								
Commercial Property	\$20,585,500	\$0	(\$191,300)	\$0	(\$70,000)	\$20,324,200	\$716,800	\$21,041,000
Business Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Commercial</b>	<b>\$20,585,500</b>	<b>\$0</b>	<b>(\$191,300)</b>	<b>\$0</b>	<b>(\$70,000)</b>	<b>\$20,324,200</b>	<b>\$716,800</b>	<b>\$21,041,000</b>
<b>Seasonal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$333,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$333,000</b>	<b>0</b>	<b>\$333,000</b>
<b>TOTAL ASSESSMENT</b>	<b>\$145,010,000</b>	<b>(\$10,760,000)</b>	<b>(\$32,900)</b>	<b>\$0</b>	<b>(\$170,000)</b>	<b>\$134,047,100</b>	<b>\$716,800</b>	<b>\$134,763,900</b>

Note: 367 of 637 properties Capped=58%	CAP for 2016	0.40%
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  
2016/17 BUDGET INFORMATION**

**SCHEDULE D**

Grants in Lieu of taxes Owner	2016/17 Assessment	2015/16 Assessment	Rate	Total	Included in Other Revenue
Nova Scotia Licquor Commissi	\$629,800	\$650,900	\$2.950	\$18,579	12420 see below
NS Dept of Natural Resources (Her Majesty the Queen)	\$87,000	\$87,000	\$2.950	\$2,567	16289 CN
Residential Real	\$112,080,700		\$1.160	\$1,300,136	11110
Commercial Real	\$20,324,200		\$2.950	\$599,564	11121
Resource	\$1,309,200		\$1.160	\$15,187	11151
Seasonal	\$333,000		\$2.210	\$7,359	11121
	\$134,763,900	Total inc GIL		\$1,943,392	Budget Revenue Check \$0
		Total			

**ASSESSMENT COMPARISON**

	2015/16	2016/17	Difference	%	
Residential	\$110,937,520	\$112,080,700	\$1,143,180	1.03%	Includes Property Sold/CAP changed New Properties
Resource	\$1,834,500	\$1,309,200	(\$525,300)	-28.63%	
Commercial	\$20,841,900	\$21,041,000	\$199,100	0.96%	
Seasonal	\$338,100	\$333,000	(\$5,100)	-1.51%	
	\$133,952,020	\$134,763,900	\$811,880	0.61%	
Water Utility (Included Comm)	2,638,000	2,638,000	\$0	0.00%	

TAX RATE COMPARISON	2015/16 Rates	2016/17 Eqv Rates	2016/17 Rates	Eqv Difference	Tax Rev Chg %	Actual Rate Chg	2014/15 Rates
Residential	\$1.110	\$1.104	\$1.160	\$0.056	5.07%	\$0.050	\$1.150
Commercial	\$2.860	\$2.833	\$2.950	\$0.117	4.13%	\$0.090	\$2.910
Seasonal	\$2.150	\$2.125	\$2.210	\$0.085	4.00%	\$0.060	\$2.180
		\$0.01 =	Residential \$11,339	Commercial \$2,104	Seasonal \$33	Total \$13,476	
		1% =	\$13,153	\$5,996	\$74	\$19,223	

TAX INCREASE - EFFECT ON TAXES, RESIDENTIAL IMPACT LOWER DUE TO NEW CONSTRUCTION								
%	Res. Rate	Com. Rate	Residential	Commercial	Taxes	Additional	Total Taxes	
0.00%	\$1.104	\$2.833	\$1,249,992	\$603,167	\$1,853,159	\$0	\$1,853,159	
1.00%	\$1.115	\$2.861	\$1,262,446	\$609,128	\$1,871,574	\$0	\$1,871,574	
2.00%	\$1.126	\$2.890	\$1,274,901	\$615,303	\$1,890,204	\$0	\$1,890,204	
3.00%	\$1.137	\$2.918	\$1,287,356	\$621,264	\$1,908,620	\$0	\$1,908,620	
4.00%	\$1.148	\$2.946	\$1,299,810	\$627,225	\$1,927,035	\$0	\$1,927,035	
4.75%	\$1.156	\$2.968	\$1,308,868	\$631,909	\$1,940,777	\$0	\$1,940,777	
5.00%	\$1.159	\$2.975	\$1,312,264	\$633,400	\$1,945,664	\$0	\$1,945,664	

COSTS DETERMINED BY TAX RATE					
ASSESSMENT	RATE	IN BUDGET	PER TAX RATE	DIFFERENCE	
<b>TAX REDUCTIONS -SECTION 71</b>					
WATER SYSTEM	2,638,000	\$2.950	\$77,557	\$77,821 (\$264)	
Mahone Bay Centre	337,000	\$2.950	\$9,908	\$9,942 (\$34)	
			\$87,465	\$87,763 (\$298)	

TAXES PD BY TOWN & UTILITIES					
ASSESSMENT	RATE	IN BUDGET	PER TAX RATE	DIFFERENCE	
<b>TOURIST BUREAU</b>					
Tourist Bureau	\$120,800	\$2.950	\$3,552	\$3,564 (\$12)	
Water Utility - Aliant	124,800	\$2.950	\$800	\$3,682	N/A Pd by aliand
Water Utility-Aliant Resource	8,600	\$1.160	\$200	\$100	N/A Pd by aliand
Mahone Bay Museum	177,000	\$2.950	\$5,204	\$5,222 (\$18)	

TAX EXEMPTION					
NSPCI GRANT IN LIEU	47,400	\$2.950	\$820	\$1,398	(\$578)

UTILITY ASSESSMENT CHANGE COMPARISON			
	2015/16	2016/17	Difference
WATER SYSTEM	2,638,000	2,638,000	-

SOUTH SHORE HOUSING AUTHORITY					
	2016/17 ASSESSMENT	2015/16 ASSESSMENT	TAXES	INFRASTRUCTURE	
BUILDING #1 33 CHERRY LANE	560,000	560,000	6,496	3,600	
BUILDING #2 35 CHERRY LANE	373,300	373,300	4,330	2,400	
			10,826	6,000	
TOTAL REVENUE	16,826	16,826			
Town SHARE OF DEFICIT	15,000	25,402			

UNIFORM ASSESSMENT			
2016	128,475,242.00		
2015	125,648,088.00		
CHG	2,827,154.00	2.25%	

## Status of Town Funds (unaudited)

FUND	Balance	Revenue	Used in	Estimated
	March 31/16	2016/17	2016/17	Balance March 31/17
Electric Light Operating Fund	324,210	5,761	0	329,971
Town Operating Fund	906,790	0	884,203	22,587
Water Operating Fund	-114,203	145,725	0	31,522
Athletic & Cultural Trust	3,381	0	0	3,381
Capital Reserve	513,213	700,000	377,886	835,327
Bayview Cemetery	21,770	700	0	22,470
Park Cemetery Perpetual Care	81,950	730	0	82,680
Electric Depreciation Reserve	52,448	37,000	39,500	49,948
Equipment Reserve	535,000	28,000	122,200	440,800
Gas Tax Grant Reserve	0	77,692	77,692	0
Operating Reserve	226,261	0	15,000	211,261
Water Depreciation	61,225	105,000	123,716	42,509
	<b>2,612,045</b>	<b>1,100,608</b>	<b>1,640,197</b>	<b>2,072,456</b>

## TOWN OF MAHONE BAY BUDGET RECAP

	Actual 2013/14	Budget 2014/15	Actual 2014/15	Budget 2015/16	% Change Budget to Budget	% Change Budget to Actuals
<b>REVENUE</b>						
Taxes	2,120,437	2,077,897	2,109,107	2,170,918	4.48%	2.93%
Grants in Lieu of Taxes	20,813	21,104	21,104	21,146	0.20%	0.20%
Service Provided To Other Governments	122,487	127,000	127,481	127,000	0.00%	-0.38%
Sale of Services	7,320	5,676	3,994	4,500	-20.72%	12.67%
Other Revenue From Own Sources	120,862	122,399	115,248	113,830	-7.00%	-1.23%
Unconditional Transfers From Other Governments	50,020	50,021	50,021	50,021	0.00%	0.00%
Conditional Transfers From Provincial Government & Agencies	6,155	15,500	7,554	6,000	-61.29%	-20.57%
<b>Total Revenue</b>	<b>2,448,094</b>	<b>2,419,597</b>	<b>2,434,509</b>	<b>2,493,415</b>	<b>3.05%</b>	<b>2.42%</b>

	Actual 2014/15	Budget 2015/16	Actual 2015/16	Budget 2016/17	% Change Budget to Budget	% Change Budget to Actuals
<b>EXPENDITURES</b>						
General Government Services	359,635	415,823	407,455	452,660	8.86%	11.09%
Protective Services\	497,503	551,363	523,797	565,608	2.58%	7.98%
Transportation Services	331,496	330,109	292,096	325,456	-1.41%	11.42%
Environmental Health Services	260,410	295,574	313,748	310,806	5.15%	-0.94%
Public Health & Welfare Services	22,236	22,500	34,402	24,000	6.67%	-30.24%
Environmental Development Services	97,529	116,186	101,806	106,528	-8.31%	4.64%
Recreation, Cultural Services	49,187	55,700	50,678	55,264	-0.78%	9.05%
Education	367,082	382,975	382,975	391,593	2.25%	2.25%
<b>Total Expendit</b>	<b>1,985,078</b>	<b>2,170,230</b>	<b>2,106,957</b>	<b>2,231,915</b>	<b>2.84%</b>	<b>5.93%</b>
Excess of Revenue Over Expenditures	463,016	249,367	327,552	261,500	4.87%	-20.17%
Debenture & Term Loan Principal Payme	-66,400	-66,400	-66,400	-93,700	41.11%	41.11%
Trf to/from Own Agencies	-337,460	-182,967	-240,130	-167,800	-8.29%	-30.12%
Change in Fund Position Before Deprecia	<b>59,156</b>	<b>0</b>	<b>21,022</b>	<b>0</b>		
Depreciation	0	490,000	490,000	500,000		
<b>Excess of Expenditures over Revenue</b>	<b>59,156</b>	<b>-490,000</b>	<b>-468,978</b>	<b>-500,000</b>		

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

	Budget 2015/16
Town General	2,885,008
Electric Light	1,862,750
Water Utility	614,670
	<b>5,362,428</b>

TOWN OF MAHONE BAY  
STATEMENT OF REVENUE & EXPENDITURES

REVENUES	Actual 2014/15	Budget 2015/16	Actual 2015/16	Budget 2016/17
<b>ASSESSABLE PROPERTY</b>				
11110 00-111-100 Residential Assessment	\$1,233,314	\$1,236,637	\$1,234,996	\$1,300,136
11121 00-111-210 Commercial Assessment	\$578,863	\$574,974	\$576,167	\$599,564
00-111-220 Commercial - Seasonal Properties	\$7,190	\$7,269	\$7,269	\$7,359
11151 00-111-510 Resource- Assessable	\$17,380	\$15,133	\$15,148	\$15,187
	<b>\$1,836,747</b>	<b>\$1,834,013</b>	<b>\$1,833,580</b>	<b>\$1,922,246</b>
<b>SPECIAL ASSESSMENTS</b>				
00-112-001 Infrastructure Charges	\$182,040	\$183,000	\$183,480	\$183,600
	<b>\$182,040</b>	<b>\$183,000</b>	<b>\$183,480</b>	<b>\$183,600</b>
<b>BUSINESS PROPERTY</b>				
11420 00-114-200 Based on Revenue (M.T. & T.)	\$5,864	\$6,059	\$6,059	\$5,252
11430 00-114-300 NS Power Inc. Grant	\$795	\$825	\$825	\$820
11431 00-114-310 NS Power Inc. (HST Rebate)	\$9,328	\$9,000	\$9,526	\$9,000
	<b>\$15,987</b>	<b>\$15,884</b>	<b>\$16,410</b>	<b>\$15,072</b>
<b>OTHER TAXES</b>				
11910 00-119-100 Deed Transfer Tax	\$85,663	\$45,000	\$75,637	\$50,000
11920 00-119-200 Change of Use Tax	\$0	\$0	\$0	\$0
	<b>\$85,663</b>	<b>\$45,000</b>	<b>\$75,637</b>	<b>\$50,000</b>
<b>TOTAL TAXES</b>	<b>\$2,120,437</b>	<b>\$2,077,897</b>	<b>\$2,109,107</b>	<b>\$2,170,918</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	\$2,488	\$2,488	\$2,567
<b>PROVINCIAL GOVERNMENT AGENCIES</b>				
12420 00-124-200 Liquor Commission	\$18,281	\$18,616	\$18,616	\$18,579
	<b>\$18,281</b>	<b>\$18,616</b>	<b>\$18,616</b>	<b>\$18,579</b>
<b>TOTAL GRANTS IN LIEU OF TAXES</b>	<b>\$20,813</b>	<b>\$21,104</b>	<b>\$21,104</b>	<b>\$21,146</b>

TOWN OF MAHONE BAY  
STATEMENT OF REVENUE & EXPENDITURES

REVENUES	Actual 2014/15	Budget 2015/16	Actual 2015/16	Budget 2016/17
<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	\$122,487	\$127,000	\$127,481	\$127,000
13330 00-133-300 Transportation Services	\$0	\$0	\$0	\$0
13370 00-133-700 Recreation Services	\$0	\$0	\$0	\$0
	<b>\$122,487</b>	<b>\$127,000</b>	<b>\$127,481</b>	<b>\$127,000</b>
<b>TOTAL SERVICE PROVIDED OTHER GOV'TS</b>	<b>\$122,487</b>	<b>\$127,000</b>	<b>\$127,481</b>	<b>\$127,000</b>
<b>SALES OF SERVICES</b>				
14100 00-141-000 General Government	\$1,757	\$1,500	\$820	\$1,000
14300 00-143-000 Transportation Services	\$1,515	\$1,500	\$1,453	\$1,500
14400 00-144-000 Environmental Health Services (Compostainers)	\$3,233	\$2,000	\$642	\$1,000
14700 00-147-000 Recreation & Cultural Services (Ball Field/Bandstand)	\$815	\$676	\$1,079	\$1,000
14900 00-149-000 Other Services	\$0	\$0	\$0	\$0
<b>TOTAL SALE OF SERVICES</b>	<b>\$7,320</b>	<b>\$5,676</b>	<b>\$3,994</b>	<b>\$4,500</b>
<b>FUNDS FROM OWN SOURCES</b>				
15100 00-151-000 Licenses & Permits	\$16,018	\$10,000	\$9,257	\$10,000
15200 00-152-000 Fines	\$685	\$750	\$726	\$750
15300 00-153-050 Rentals - Electric Utility Town Street Use	\$24,480	\$24,480	\$24,480	\$24,480
15300 00-153-200 Rentals - TownHall	\$39,320	\$39,600	\$39,320	\$39,600
15500 00-155-000 Return on Investments	\$22,204	\$17,569	\$12,345	\$12,000
15600 00-156-000 Interest on Taxes	\$16,569	\$17,000	\$16,704	\$17,000
15700 00-157-000 Donations- Other	\$80	\$0	\$853	\$0
15740 00-157-400 Donations - Fire Dept	\$1,506	\$10,000	\$11,563	\$10,000
15760 00-157-600 Donations- Chamber of Commerce	\$0	\$3,000	\$0	\$0
<b>TOTAL FUNDS FROM OWN SOURCES</b>	<b>\$120,862</b>	<b>\$122,399</b>	<b>\$115,248</b>	<b>\$113,830</b>

TOWN OF MAHONE BAY  
STATEMENT OF REVENUE & EXPENDITURES

REVENUES			Actual 2014/15	Budget 2015/16	Actual 2015/16	Budget 2016/17
<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	\$21	\$21	\$21
			<b>\$50,020</b>	<b>\$50,021</b>	<b>\$50,021</b>	<b>\$50,021</b>
<b>TOTAL UNCONDITIONAL TRANSFERS</b>			<b>\$50,020</b>	<b>\$50,021</b>	<b>\$50,021</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	\$5,155	\$0	\$0	\$0
17524	00-175-240	Protective Services (EMO Grant)	\$1,000	\$1,000	\$1,000	\$1,000
17531	00-175-300	Transportation Services	\$0	\$0	\$0	\$0
17562	00-175-620	Community Development	\$0	\$14,500	\$6,554	\$5,000
17571	00-175-710	Recreation	\$0	\$0	\$0	\$0
17573	00-176-730	Heritage Properties	\$0	\$0	\$0	\$0
			<b>\$6,155</b>	<b>\$15,500</b>	<b>\$7,554</b>	<b>\$6,000</b>
<b>TOTAL CONDITIONAL TRANSFERS</b>			<b>\$6,155</b>	<b>\$15,500</b>	<b>\$7,554</b>	<b>\$6,000</b>
<b>Total Revenue</b>			<b>\$2,448,094</b>	<b>\$2,419,597</b>	<b>\$2,434,509</b>	<b>\$2,493,415</b>



STATEMENT OF REVENUE & EXPENDITURES  
GENERAL GOVERNMENT SERVICES

			Actual 2014/15	Budget 2015/16	Actual 2015/16	Budget 2016/17
<b>LEGISLATIVE</b>						
1021111	00-211-100	Mayor 's Renumeration	\$8,336	\$9,087	\$9,155	\$9,155
1021112	00-211-900	Mayor's Expenses	\$2,356	\$2,000	\$1,609	\$2,000
1021131	00-211-300	Council's Renumeration	\$27,542	\$29,692	\$29,666	\$29,666
1021132	00-211-400	Councillor's Expenses	\$4,594	\$4,200	\$3,918	\$4,200
1021190	00-211-950	Council Expenses	\$3,955	\$3,500	\$4,074	\$4,500
1021190	00-211-990	Governance Studies	\$0	\$0	\$0	\$0
			<b>\$46,783</b>	<b>\$48,479</b>	<b>\$48,422</b>	<b>\$49,521</b>

**GENERAL ADMINISTRATION**

**ADMINISTRATIVE**

1021210	00-212-050	CAO/Portion Staff Salaries -Admin	\$38,657	\$44,888	\$41,611	\$53,075
1021210	00-212-060	Employee Benefits- Admin	\$8,845	\$9,388	\$9,870	\$15,709
1021210	00-212-065	MJSB - HR Services	\$0	\$0	\$0	\$3,000
1021210	00-212-070	Training Costs/Health &Safety Admin	\$66	\$800	\$170	\$500
1021210	00-212-110	Lights - Town Hall	\$3,938	\$4,000	\$3,648	\$4,000
1021210	00-212-120	Repairs - Town Hall	\$4,493	\$17,000	\$18,744	\$6,500
1021210	00-212-130	Custodial Supplies - Town Hall	\$2,119	\$2,000	\$1,875	\$2,000
1021210	00-212-140	Insurance - Town Hall	\$3,725	\$3,803	\$3,803	\$3,887
1021210	00-212-145	Insurance- Liability & Admin	\$1,916	\$2,236	\$2,578	\$2,560
1021210	00-212-150	Fuel - Town Hall	\$4,437	\$5,000	\$4,629	\$5,000
1021210	00-212-160	Janitor's Labor	\$5,988	\$6,451	\$6,160	\$6,982
1021210	00-212-170	Water - Town Hall	\$1,004	\$1,100	\$1,411	\$1,500
1021210	00-212-180	Town Legal (100%)	\$1,724	\$2,000	\$704	\$2,000
1021210	00-212-090	Office Expences-Admin	\$4,251	\$5,000	\$3,549	\$4,000
1021210	00-212-091	Postage/Courier Inc Lease- Admin	\$1,877	\$2,000	\$1,540	\$2,000
1021210	00-212-092	PhotoCopier/ Fax Charges & Toner-Admin	\$1,124	\$1,500	\$2,249	\$2,000
1021210	00-212-195	Telephone/Internet	\$5,913	\$6,000	\$4,577	\$5,000
1021210	00-212-196	Answering Service	\$1,048	\$1,600	\$1,507	\$1,610
1021210	00-212-199	Office Furnishings - Non Capital	\$1,160	\$1,200	\$1,221	\$1,200
1021210	00-219-980	Accrued Vacation Pay	\$3,397	\$1,657	(\$2,236)	\$1,011
			<b>\$95,682</b>	<b>\$117,623</b>	<b>\$107,610</b>	<b>\$123,534</b>

**FINANCIAL MANAGEMENT**

1021220	00-212-220	Auditors	\$15,269	\$17,000	\$16,200	\$16,000
1021220	00-212-240	CAO/Portion Staff Salaries -Finance	\$47,826	\$57,404	\$56,743	\$58,007
1021220	00-212-243	Other Salaries - Town	\$0	\$0	\$0	\$0
1021220	00-212-250	Advertising	\$908	\$1,600	\$228	\$1,000
1021220	00-219-910	Employee Benefits -Finance	\$8,512	\$12,274	\$10,229	\$10,273
1021220	00-219-960	Training Costs/Health &Safety -Finance	\$442	\$700	\$0	\$600
1021220	00-212-193	Computer Maintenance	\$845	\$3,200	\$2,656	\$0
1021220	00-212-194	MJSB - IT Services	\$0	\$0	\$7,232	\$22,126
1021220	00-212-190	Office Expenses-Finance	\$3,149	\$3,400	\$2,633	\$3,000
1021220	00-212-191	Postage/Courier Fax -Finance	\$5,520	\$4,500	\$5,241	\$5,000
1021220	00-212-192	PhotoCopier/ Fax Charges & Toner-Finance	\$3,372	\$4,000	\$4,013	\$4,000
			<b>\$85,843</b>	<b>\$104,078</b>	<b>\$105,175</b>	<b>\$120,006</b>

TAXATION & OTHER GENERAL ADMINISTRATIVE SERVICES

1021241	00-212-430	Tax Rebates on Cancellations-Sec 69	\$5,850	\$7,000	\$8,450	\$9,000
1021241	00-212-435	Reduced Taxes Sec 71	\$84,501	\$86,653	\$85,496	\$87,763
			<b>\$90,351</b>	<b>\$93,653</b>	<b>\$93,946</b>	<b>\$96,763</b>

ASSESSMENT SERVICES

1021248	00-212-480	Trfs to Assessment Services	<b>\$24,026</b>	<b>\$24,090</b>	<b>\$24,090</b>	<b>\$23,836</b>
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OTHER TAXATION

1021249	00-212-490	Tax Billing Expenses	\$814	\$900	\$896	\$1,000
1021249		Other Taxation Costs	\$0	\$0	\$0	\$500
			<b>\$814</b>	<b>\$900</b>	<b>\$896</b>	<b>\$1,500</b>

OTHER GENERAL ADMINISTRATIVE SERVICES

1021290	00-219-200	Conventions /Memberships/Travel Staff	<b>\$2,241</b>	<b>\$3,500</b>	<b>\$3,942</b>	<b>\$4,000</b>
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<b>\$298,957</b>	<b>\$343,844</b>	<b>\$335,659</b>	<b>\$369,639</b>
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DEBT CHARGES-GENERAL GOVERNMENT

1021712	00-217-110	Bank Charges/General Operating Int	\$7,342	\$8,000	\$7,374	\$7,600
1021721		Debenture Interest- Gen Gov't	\$0	\$0	\$0	\$0
			<b>\$7,342</b>	<b>\$8,000</b>	<b>\$7,374</b>	<b>\$7,600</b>

VALUATION ALLOWANCES-GENERAL GOVERNMENT

21811	00-218-110	Allowance-Uncollectible Taxes	<b>\$310</b>	<b>\$500</b>	<b>\$200</b>	<b>\$400</b>
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OTHER GENERAL ADMINISTRATIVE SERVICES

1021910	00-219-100	Elections, Plebiscites/Ratepayers Meetings	\$0	\$0	\$0	\$12,000
1021950	00219-500	Grants to Organizations	\$4,737	\$5,000	\$4,237	\$3,500
1021950	00219-600	Grant to Fire Dept (Donations Received)	\$1,506	\$10,000	\$11,563	\$10,000
			<b>\$6,243</b>	<b>\$15,000</b>	<b>\$15,800</b>	<b>\$25,500</b>

Department Totals before Depreciation	<b>\$359,635</b>	<b>\$415,823</b>	<b>\$407,455</b>	<b>\$452,660</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>\$359,635</b>	<b>\$415,823</b>	<b>\$407,455</b>	<b>\$452,660</b>
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TOWN OF MAHONE BAY  
 STATEMENT OF REVENUE & EXPENDITURES  
 PROTECTIVE SERVICES

	Actual 2014/15	Budget 2015/16	Actual 2015/16	Budget 2016/17
<b>POLICE PROTECTION</b>				
102210 00-221-000 Policing-RCMP	\$283,469	\$288,594	\$289,800	\$301,392
102210 00-221-050 Maint of Police Office	\$2,386	\$2,500	\$1,830	\$2,000
102210 00-221-300 Crime Prevention	\$0	\$0	\$0	\$0
	<u>\$285,855</u>	<u>\$291,094</u>	<u>\$291,630</u>	<u>\$303,392</u>
<b>LAW ENFORCEMENT</b>				
1022220 00-222-200 Trf to Correctional Services	\$20,076	\$20,326	\$20,326	\$20,142
1022290 00-222-000 Prosecuting Attorney	\$13	\$500	\$255	\$500
1022290 00-222-900 Bylaw Enforcement Officer	\$0	\$500	\$0	\$500
	<u>\$20,089</u>	<u>\$21,326</u>	<u>\$20,581</u>	<u>\$21,142</u>
Department Total	<u><b>\$305,944</b></u>	<u><b>\$312,420</b></u>	<u><b>\$312,211</b></u>	<u><b>\$324,534</b></u>

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

			Actual 2014/15	Budget 2015/16	Actual 2015/16	Budget 2016/17
<b>WATER SUPPLY &amp; HYDRANTS</b>						
	00-224-500	Water Supply & Hydrants	<b>\$80,278</b>	<b>\$98,111</b>	<b>\$98,111</b>	<b>\$111,096</b>
<b>ADMINISTRATION</b>						
1022490	00-224-110	Telephone	\$3,204	\$3,500	\$3,175	\$3,400
1022490	00-224-120	Convention & Banquets	\$1,151	\$2,000	\$1,024	\$2,000
1022490	00-224-130	Insurance - Firefighters	\$2,681	\$2,680	\$2,011	\$2,681
1022490	00-224-140	Liability Insurance	\$2,490	\$1,206	\$1,876	\$2,410
			<b>\$9,526</b>	<b>\$9,386</b>	<b>\$8,086</b>	<b>\$10,491</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	\$4,704	\$4,800	\$4,309	\$4,800
			<b>\$16,704</b>	<b>\$16,800</b>	<b>\$16,309</b>	<b>\$16,800</b>
<b>TRAINING</b>						
1022490	00-224-610	Fire Fighter's School	\$1,886	\$3,500	\$3,587	\$3,500
<b>FIRE STATION &amp; BUILDINGS</b>						
1022490	00-224-710	Insurance	\$2,796	\$2,848	\$2,848	\$2,909
1022490	00-224-720	Repairs	(\$57)	\$5,000	\$136	\$1,500
1022490	00-224-730	Fuel	\$4,581	\$6,000	\$2,498	\$3,000
1022490	00-224-740	Lights	\$8,597	\$8,600	\$10,000	\$10,000
1022490	00-224-750	Water	\$847	\$1,000	\$1,273	\$1,500
1022490	00-224-760	Janitor Supplies	\$1,266	\$1,300	\$1,126	\$1,300
			<b>\$18,030</b>	<b>\$24,748</b>	<b>\$17,881</b>	<b>\$20,209</b>
<b>FIRE FIGHTING EQUIPMENT</b>						
1022490	00-224-810	Vehicles	\$17,181	\$15,000	\$13,500	\$15,000
1022490	00-224-820	Hose & Couplings	\$986	\$5,500	\$0	\$3,500
1022490	00-224-830	Uniforms	\$0	\$3,000	\$0	\$3,000
1022490	00-224-840	Fire Wells / Dry Hydrants	\$0	\$800	\$0	\$800
1022490	00-224-850	Insurance	\$9,363	\$9,497	\$9,497	\$9,586
1022490	00-224-860	Other Equipment	\$732	\$1,000	\$2,383	\$1,000
1022490	00-224-870	Recharging	\$2,220	\$2,500	\$0	\$2,500
1022490	00-224-880	Radio Repairs & Licenses	\$3,240	\$5,000	\$3,407	\$4,500
1022490	00-224-890	Others Expenses	\$278	\$12,000	\$4,524	\$5,000
			<b>\$34,000</b>	<b>\$54,297</b>	<b>\$33,311</b>	<b>\$44,886</b>
		<b>Sub Total Fire Protection - Other</b>	<b>\$80,146</b>	<b>\$108,731</b>	<b>\$79,174</b>	<b>\$95,886</b>
		<b>Sub Total Fire Protection</b>	<b>\$160,424</b>	<b>\$206,842</b>	<b>\$177,285</b>	<b>\$206,982</b>
<b>PROTECTIVE SERVICES - DEBT CHARGES</b>						
1022721	00-224-900	FD-Debt Chgs-Interest	\$3,080	\$1,203	\$2,219	\$2,310
		<b>Department Totals before Depreciation</b>	<b>\$163,504</b>	<b>\$208,045</b>	<b>\$179,504</b>	<b>\$209,292</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>\$163,504</b>	<b>\$208,045</b>	<b>\$179,504</b>	<b>\$209,292</b>

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

			Actual 2014/15	Budget 2015/16	Actual 2015/16	Budget 2016/17
<b>EMERGENCY MEASURES</b>						
1022500	00-225-000	Emergency Measures (REMO)	\$3,363	\$3,000	\$4,569	\$3,424
1022500	00-225-100	Assistant Emergency Coordinator	\$2,534	\$2,572	\$2,572	\$2,582
			<b>\$5,897</b>	<b>\$5,572</b>	<b>\$7,141</b>	<b>\$6,006</b>
<b>OTHER PROTECTION SERVICES</b>						
1022900	00-224-250	Fire Inspection Services	\$9,954	\$11,463	\$11,331	\$11,371
1022900	00-229-200	Building Inspectors	\$12,091	\$13,713	\$13,581	\$13,630
1022900	00-229-300	Animal & Pest Control	\$113	\$150	\$29	\$775
			<b>\$22,158</b>	<b>\$25,326</b>	<b>\$24,941</b>	<b>\$25,776</b>
Department Totals			<b>\$28,055</b>	<b>\$30,898</b>	<b>\$32,082</b>	<b>\$31,782</b>
<b>TOTAL PROTECTIVE SERVICES BEFORE DEPRECIATION</b>			<b>\$497,503</b>	<b>\$551,363</b>	<b>\$523,797</b>	<b>\$565,608</b>
<b>DEPRECIATION PROTECTIVE SERVICES</b>			0	0	0	0
			<b>\$497,503</b>	<b>\$551,363</b>	<b>\$523,797</b>	<b>\$565,608</b>

TOWN OF MAHONE BAY  
 STATEMENT OF REVENUE & EXPENDITURES  
 TRANSPORTATION SERVICES

			Actual 2014/15	Budget 2015/16	Actual 2015/16	Budget 2016/17
<b>ADMINISTRATION</b>						
23111	00-231-110	Employee Benefits	\$18,429	\$18,774	\$20,792	\$20,546
23111	00-231-111	PW Administration Salaries	\$28,255	\$27,985	\$29,325	\$27,954
23111	00-231-112	Travel Director of Operations	\$2,107	\$2,200	\$2,163	\$2,200
23111	00-231-113	Telephone- PW Dept	\$1,232	\$1,300	\$990	\$1,200
23111	00-231-114	Office Supplies/Memberships	\$183	\$200	\$946	\$500
23180	00-231-120	Liability Insurance	\$6,457	\$6,028	\$6,582	\$6,024
			<b>\$56,663</b>	<b>\$56,487</b>	<b>\$60,798</b>	<b>\$58,424</b>
<b>GENERAL EQUIPMENT</b>						
	00-231-211	Gas & Oil (Skid Steer)	\$840	\$1,000	\$454	\$1,000
	00-231-212	Insurance (Skid Steer)	\$782	\$408	\$408	\$426
	00-231-213	Repairs (Skid Steer)	\$4,224	\$5,500	\$11,063	\$7,000
231311	00-231-311	Gas & Oil (5 Ton Truck)	\$4,726	\$4,200	\$2,872	\$4,000
231312	00-231-312	Insurance (5 Ton Truck)	\$1,246	\$1,199	\$1,199	\$1,232
231313	00-231-313	Repairs (5 Ton Truck)	\$7,545	\$9,000	\$3,441	\$8,000
231331	00-231-331	Gas & Oil (1 Ton Truck)	\$2,340	\$2,100	\$2,535	\$2,500
231332	00-231-332	Insurance (1 Ton Truck)	\$1,241	\$1,228	\$1,228	\$1,261
231333	00-231-333	Repairs (1 Ton Truck)	\$3,728	\$5,000	\$9,664	\$6,000
231341	00-231-341	Gas & Oil (Loader)	\$2,454	\$2,300	\$1,146	\$2,000
231342	00-231-342	Insurance (Loader)	\$601	\$617	\$617	\$636
231343	00-231-343	Repairs (Loader)	\$3,584	\$6,000	\$4,243	\$6,000
231351	00-231-351	Repairs Ford Tractor	\$613	\$1,000	\$820	\$1,000
			<b>\$33,924</b>	<b>\$39,552</b>	<b>\$39,690</b>	<b>\$41,055</b>
<b>SMALL TOOLS</b>						
23140	00-231-400	SmallTools & Equipment	<b>\$872</b>	<b>\$1,000</b>	<b>\$550</b>	<b>\$1,000</b>
<b>WORKSHOPS, YARDS &amp; OTHER BUILDINGS</b>						
23151	00-231-510	P. W. Building - Lights	\$427	\$500	\$462	\$500
23152	00-231-520	P. W. Building - Fuel	\$4,021	\$4,000	\$2,373	\$2,500
23153	00-231-530	P. W. Building - Telephone	\$551	\$750	\$433	\$600
23154	00-231-540	P. W. Building - Insurance	\$1,118	\$1,230	\$1,230	\$1,123
23155	00-231-550	Shed - Oakland Lake+PW Build	\$95	\$600	\$69	\$600
23156	00-231-560	Shed - Salt Storage	\$254	\$262	\$262	\$417
			<b>\$6,466</b>	<b>\$7,342</b>	<b>\$4,829</b>	<b>\$5,740</b>
<b>OTHER</b>						
23190	00-231-910	Staff Training	\$0	\$750	\$442	\$700
23190	00-231-900	Other - Safety Clothing	\$709	\$1,000	\$633	\$800
			<b>\$709</b>	<b>\$1,750</b>	<b>\$1,075</b>	<b>\$1,500</b>

TOWN OF MAHONE BAY  
 STATEMENT OF REVENUE & EXPENDITURES  
 TRANSPORTATION SERVICES

			Actual 2014/15	Budget 2015/16	Actual 2015/16	Budget 2016/17
<b>ROADS &amp; STREETS</b>						
23231	00-232-310	Salaries	\$43,483	\$45,001	\$45,136	\$45,850
23233	00-232-330	Chloride & Cartage	\$0	\$400	\$0	\$400
23234	00-232-340	Salt & Cartage	\$44,514	\$38,000	\$25,255	\$35,000
23235	00-232-350	Sand & Gravel	\$5,414	\$6,000	\$3,955	\$6,000
23238	00-232-380	Patching Streets/Sidewalks - Materials	\$44,018	\$39,000	\$20,734	\$25,000
23239	00-232-390	Patching Streets - Other	\$3,639	\$4,000	\$2,752	\$4,000
232391	00-232-391	General Supplies & Expense	\$835	\$2,500	\$741	\$2,000
232392	00-232-392	Culverts & Ditching	\$1,885	\$2,500	\$1,413	\$2,500
232395	00-232-395	Rentals	\$8,969	\$6,000	\$1,145	\$5,000
232396	00-232-396	Street Cleaning	\$1,627	\$2,000	\$1,882	\$4,000
			<b>\$154,384</b>	<b>\$145,401</b>	<b>\$103,013</b>	<b>\$129,750</b>
<b>STREET LIGHTING</b>						
23250	00-232-500	Street Lighting	<b>\$65,870</b>	<b>\$66,000</b>	<b>\$65,491</b>	<b>\$66,000</b>
<b>TRAFFIC SERVICE</b>						
23261	00-232-610	Street Signs/Flags	\$906	\$1,000	\$1,410	\$2,500
23262	00-232-620	Painting Lines	\$7,513	\$6,000	\$6,195	\$8,802
23263	00-232-630	Maintence to Crossings /Curbs	\$0	\$2,000	\$3,304	\$0
23264	00-232-640	Engineering Services/Legal	\$0	\$1,000	\$2,590	\$2,000
			<b>\$8,419</b>	<b>\$10,000</b>	<b>\$13,499</b>	<b>\$13,302</b>
<b>PUBLIC TRANSIT</b>						
23510	00-235-100	Public Transit	<b>\$68</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>DEBT CHARGES - TRANS SERV</b>						
23721	00-237-210	Debenture Interest PW	<b>\$4,121</b>	<b>\$2,577</b>	<b>\$3,151</b>	<b>\$8,685</b>
			<b>\$4,121</b>	<b>\$2,577</b>	<b>\$3,151</b>	<b>\$8,685</b>
Department Totals before Depreciation			<b>\$331,496</b>	<b>\$330,109</b>	<b>\$292,096</b>	<b>\$325,456</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>\$331,496</b>	<b>\$330,109</b>	<b>\$292,096</b>	<b>\$325,456</b>

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

		Actual 2014/15	Budget 2015/16	Actual 2015/16	Budget 2016/17	
<b>SEWAGE COLLECTION SYSTEM</b>						
<b>ADMINISTRATION</b>						
24211	00-242-211	SWR - Administration	\$6,279	\$6,663	\$6,517	\$6,656
	00-242-280	Engineering	\$355	\$1,000	\$0	\$1,000
			<u>\$6,634</u>	<u>\$7,663</u>	<u>\$6,517</u>	<u>\$7,656</u>
<b>SEWAGE COLLECTION SYSTEMS</b>						
24221	00-242-210	Salaries	\$10,575	\$15,571	\$14,922	\$15,661
	00-242-220	Engineering	\$0	\$0	\$0	\$0
	00-242-270	Training Costs - SWR	\$87	\$1,300	\$0	\$1,300
24223	00-242-230	Material Expense & Contractors	\$2,549	\$6,000	\$2,444	\$3,000
	00-242-235	Monitoring/Testing Fees	\$2,665	\$2,700	\$3,217	\$3,000
	00-242-237	Sewer - Inventory	\$0	\$0	\$0	\$0
24224	00-242-240	Sewer Cleaning Fees	\$8,178	\$7,000	\$5,334	\$7,000
			<u>\$24,054</u>	<u>\$32,571</u>	<u>\$25,917</u>	<u>\$29,961</u>
<b>SEWAGE LIFT STATIONS</b>						
	00-242-245	Maintenance of Pumps	\$0	\$2,000	\$1,662	\$22,000
24225	00-242-250	Electricity	\$25,409	\$25,400	\$23,925	\$24,000
24226	00-242-260	Insurance	\$987	\$534	\$534	\$541
			<u>\$26,396</u>	<u>\$27,934</u>	<u>\$26,121</u>	<u>\$46,541</u>
<b>SEWAGE TREATMENT &amp; DISPOSAL</b>						
24221	00-242-400	Salaries	\$11,888	\$19,845	\$19,134	\$19,927
	00-242-255	Chemicals-Chlorine	\$5,134	\$5,500	\$3,605	\$5,500
	00-242-410	Repairs/Materials	\$1,217	\$1,200	\$2,122	\$1,500
24225	00-242-420	Electricity	\$29,369	\$29,300	\$29,902	\$30,000
	00-242-233	Scada Data Lines	\$1,141	\$1,200	\$1,265	\$1,300
24226	00-242-430	Insurance	\$0	\$294	\$294	\$300
			<u>\$48,749</u>	<u>\$57,339</u>	<u>\$56,322</u>	<u>\$58,527</u>
			<b>\$105,833</b>	<b>\$125,507</b>	<b>\$114,877</b>	<b>\$142,685</b>
<b>GARBAGE &amp; WASTE COLLECTION</b>						
24323	00-243-230	Trucking Costs	\$61,215	\$62,913	\$63,294	\$69,434
24324	00-243-240	Public Area Waste Collection/Disposal	\$7,589	\$7,800	\$7,316	\$8,000
			<u>\$68,804</u>	<u>\$70,713</u>	<u>\$70,610</u>	<u>\$77,434</u>
<b>MUNICIPAL SOLID WASTE SITE</b>						
24331	00-243-310	Joint Services Board (Operating/Capital)	\$78,552	\$94,875	\$123,083	\$85,000
	00-243-330	Trf Reserves Closure Costs	\$5,058	\$2,649	\$2,940	\$3,000
	00-243-340	JSB-Legal /Consultant Costs	\$762	\$1,000	\$1,379	\$1,000
		Region 6 Operating Costs	\$0	\$0	\$0	\$1,000
			<u>\$84,372</u>	<u>\$98,524</u>	<u>\$127,402</u>	<u>\$90,000</u>
			<b>\$153,176</b>	<b>\$169,237</b>	<b>\$198,012</b>	<b>\$167,434</b>
<b>DEBT CHARGES-ENVIRN HEALTH</b>						
24721	00-247-210	Debenture Interest - S&G	\$1,401	\$830	\$859	\$687
			<u>\$1,401</u>	<u>\$830</u>	<u>\$859</u>	<u>\$687</u>
<b>Department Totals before Depreciator</b>			<b>\$260,410</b>	<b>\$295,574</b>	<b>\$313,748</b>	<b>\$310,806</b>
<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>			<b>\$260,410</b>	<b>\$295,574</b>	<b>\$313,748</b>	<b>\$310,806</b>



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

	Actual 2014/15	Budget 2015/16	Actual 2015/16	Budget 2016/17
<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	\$13,236	\$13,500	\$25,402	\$15,000
	<b>\$22,236</b>	<b>\$22,500</b>	<b>\$34,402</b>	<b>\$24,000</b>
Amortization - Public Health Services				
Department Total before Depreciation	<b>\$22,236</b>	<b>\$22,500</b>	<b>\$34,402</b>	<b>\$24,000</b>
Amortization - Public Health Services				
1025450 00-257-500 Amortization -PH	\$0	\$0	\$0	\$0
Department Total after Depreciation	<b>\$22,236</b>	<b>\$22,500</b>	<b>\$34,402</b>	<b>\$24,000</b>

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

	Actual 2014/15	Budget 2015/16	Actual 2015/16	Budget 2016/17
<b>ENVIRONMENTAL PLANNING &amp; ZONING</b>				
1026140 00261-400 Regional Planning	\$47,398	\$48,215	\$48,215	\$48,408
1026190 00-261-100 Strategic Planning	\$10,310	\$0	\$0	\$0
1026190 00-261-150 Climate Change Action Plan	\$0	\$0	\$50	\$0
1026190 00-261-200 Engineering Services	\$0	\$2,000	\$0	\$0
1026190 00-261-300 Legal Services/ Advertising	\$2,197	\$2,000	\$1,301	\$2,000
	\$12,507	\$4,000	\$1,351	\$2,000
	<b>\$59,905</b>	<b>\$52,215</b>	<b>\$49,566</b>	<b>\$50,408</b>
<b>COMMUNITY DEVELOPMENT</b>				
1026250 00-262-500 South Shore REN	\$102	\$1,100	\$1,804	\$3,620
00-262-950 Mahone Bay & Area Chamber	\$0	\$0	\$0	\$0
1026290 00-262-900 Economic Development Other	\$1,564	\$2,000	\$1,304	\$2,000
1026290 00-262-910 Community Ad hoc Committees	\$2,123	\$14,500	\$6,369	\$6,000
	\$3,687	\$16,500	\$7,673	\$8,000
	<b>\$3,789</b>	<b>\$17,600</b>	<b>\$9,477</b>	<b>\$11,620</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	\$8,294	\$15,371	\$14,159	\$13,000
1026990 00-262-400 Public Comfort Stations	\$22,013	\$25,000	\$22,233	\$25,000
1026990 00-262-450 Community Beautification	\$0	\$2,000	\$2,186	\$2,500
1026990 00-269-200 Public Receptions	\$348	\$500	\$250	\$500
1026990 00-269-920 Wharf Expenses	\$3,180	\$3,500	\$3,935	\$3,500
	\$25,541	\$31,000	\$28,604	\$31,500
	<b>\$33,835</b>	<b>\$46,371</b>	<b>\$42,763</b>	<b>\$44,500</b>
<b>Department Totals before Depreciation</b>	<b>\$97,529</b>	<b>\$116,186</b>	<b>\$101,806</b>	<b>\$106,528</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>\$97,529</b>	<b>\$116,186</b>	<b>\$101,806</b>	<b>\$106,528</b>

NOTE: TWO TOTALS ON THIS PAGE

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

			Actual 2014/15	Budget 2015/16	Actual 2015/16	Budget 2016/17
<b>ADMINISTRATION</b>						
27110	00-271-111	Rec Administration Salaries	\$3,139	\$3,332	\$3,258	\$3,328
			<b>\$3,139</b>	<b>\$3,332</b>	<b>\$3,258</b>	<b>\$3,328</b>
<b>PROGRAMS &amp; SERVICES</b>						
27190	00-271-910	Community Grant Program	\$1,000	\$1,500	\$1,500	\$1,500
27190	00-271-920	Special Projects	\$418	\$600	\$726	\$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	\$260	\$260	\$0	\$0
			<b>\$1,678</b>	<b>\$2,360</b>	<b>\$2,226</b>	<b>\$2,100</b>
<b>PARKS PLAYGROUNDS FIELDS</b>						
27180	00-271-800	Parks Fields Playgrounds	\$3,307	\$7,000	\$1,881	\$7,000
27180	00-271-810	Insurance	\$707	\$726	\$726	\$751
27180	00-271-820	Labour	\$14,468	\$15,000	\$15,378	\$14,072
27180	00-271-830	Travel/Mileage	\$2,252	\$2,500	\$2,263	\$2,500
27130	00-271-935	Swimming Pool Operation	\$9,475	\$9,520	\$10,187	\$10,520
			<b>\$30,209</b>	<b>\$34,746</b>	<b>\$30,435</b>	<b>\$34,843</b>
<b>CULTURAL BUILDINGS &amp; FACILITIES</b>						
27252	00-272-520	SouthShore Regional Library	\$5,712	\$5,712	\$5,712	\$5,712
27270	00-272-700	Heritage Properties	\$50	\$1,000	\$972	\$1,000
27275	00-272-750	Mahone Bay Museum	\$7,502	\$7,750	\$7,564	\$8,000
27290	00-272-900	Bandstand Maintenance	\$897	\$800	\$511	\$281
			<b>\$14,161</b>	<b>\$15,262</b>	<b>\$14,759</b>	<b>\$14,993</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>\$49,187</b>	<b>\$55,700</b>	<b>\$50,678</b>	<b>\$55,264</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	\$0	\$0
			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Department Totals after Depreciation</b>			<b>\$49,187</b>	<b>\$55,700</b>	<b>\$50,678</b>	<b>\$55,264</b>

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

FIR/SOE			Actual 2014/15	Budget 2015/16	Actual 2015/16	Budget 2016/17	
	<b>EDUCATION</b>						
	EDUCATION						
	28811	00-288-110	Education - Mandatory Contribution	\$367,082	\$382,975	\$382,975	\$391,593

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	\$93,700
				<b>\$66,400</b>	<b>\$66,400</b>	<b>\$66,400</b>	<b>\$93,700</b>

**TRANSFERS TO/FROM FUNDS**

TRANSFER TO OWN FUNDS & AGENCIES-OTHER FUNDS							
SCH H	1066020	00-282-210	Special Reserve Fund - Capital	\$90,000	\$0	\$0	\$0
SCH H	1066020	00-282-220	Special Reserve Fund-Equipment	\$93,300	\$8,867	\$63,867	\$28,000
SCH H	1066010	00-282-230	Special Reserve Fund-Operating	\$16,000	\$0	\$0	\$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)	\$113,160	\$164,100	\$195,337	\$166,800
SCH H	1068010	00-282-310	Water Utility Levy (Infrastructure Funds)	\$25,000	\$25,000	\$25,000	\$0
				<b>\$337,460</b>	<b>\$197,967</b>	<b>\$284,204</b>	<b>\$194,800</b>

TRANSFER FROM RESERVES							
SCH H	1069095	00-191-200	Use of Prior Year's Surplus	\$0	\$15,000	\$44,074	\$27,000
SCH H	1067010	00-191-250	Transfer- Operating Reserve	\$0	\$0	\$0	\$0
SCH H	1067010	00-191-300	Transfers-Capital Reserves	\$0	\$0	\$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>\$15,000</b>	<b>\$44,074</b>	<b>\$27,000</b>
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Department Totals				<b>(\$337,460)</b>	<b>(\$182,967)</b>	<b>(\$240,130)</b>	<b>(\$167,800)</b>
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**NOTE 3 TOTALS ON THIS PAGE**

**TOWN OF MAHONE BAY CAPITAL BUDGETS  
2016/17**

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

	<b>BUDGET</b>
Infrastructure Charges	183,000
Deed transfer tax	50,000
<b>Tax Rate</b>	<b>27,500</b>
<b>Net Revenue Available</b>	<b><u>260,500</u></b>

**Town of Mahone Bay Capital Budget Considerations**

<b>Debt Charges 2016/17</b>	<b>Principal</b>	<b>BUDGET</b>
		<b>93,700</b>

**BUDGET**

Laptops/Tablets - Council	inc Council email accounts	15,000
Radio Tower Building & Wiring		10,000
Radio System	Digital Radio System	40,000
Facilities Building Design		50,000
Engineering Design -Clairmont Street	Town Portion	29,694
Engineering Design- Pleasant St	Town Portion	46,884
Study- Straight Pipe Sewers		20,000
Engineering- Storm Water Drainage Problem -Fairmount Street		5,000
New Sewer Services		5,000
Sewer Lagoon #2	Replace Baffle	20,000
BridgeReplacement Kinburn Street	Approach/Retaining Wall	700,000
Culvert Replacements		10,000
Walkway Kinburn St	Design	10,000
Cul to Sac - Fairmount Inc Legal		20,000
Paving School Street		50,000
Paving Maple Street		50,000
Fence -Playground Jubilee Park		3,000
New Natural Playground	Jubilee Park	60,000
New Surface -Tennis Courts		80,000
Wharf Improvement		25,000
Replace Dinghy Docks/Gangway		25,000
Pick-up Truck		30,000

**TOTAL CAPITAL PROJECTS 2016/17**

**1,289,578**

**TOWN OF MAHONE BAY CAPITAL BUDGETS  
2016/17**

**CAPITAL PROJECTS FINANCING SOURCES**

**Financing Netted against Capital**

Capital Borrowing	Bridge	-350,000	
Capital Contributions /Donations	Lions Club -Playground	-10,000	Playground
Capital ContributionsDonations	Playground	-9,000	
Capital ContributionsDonations	Tennis Courts	-10,000	
Prov Health & Wellness Grants	Playground	-18,500	Playground
ACOA - 150 Grant	Tennis Club	-27,700	
MODL Recreation Facility Grant	3=Play;3=Tennis	-6,000	
Emergency Responders Fund		-20,000	
Capital Grant - Environment		0	
CWWF Grant		-18,000	
Internal Capital Borrowing		0	
PCAP Grant		0	
Capital Reserve		-377,886	
Gas Tax Grant		-77,692	ok
Electric Light Dividend		0	
Equipment Reserve/ Fire Dept		-30,000	
Equipment Reserve/Other		-83,000	
Operating Reserve		-15,000	
Operating Surplus		-70,000	

**Capital/Revenue REVENUE**

-1,122,778

NET Capital 2016/17 including Debt Charg **00-282-240**

166,800

**UNALLOCATED FUNDS**

0

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

Reserve for Wharf Repairs	0
Playground Equipment Reserve	0
Fire Fighting Equipment	28,000
General Equipment Reserve	0

**Total Trf to Equip Reserve 2016/17**

28,000

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

Transfer to Water Utility 0

**Transfer to Operating Reserve for 2016/17**

0

**TOWN OF MAHONE BAY CAPITAL BUDGETS  
2016/17**

**Water Utility 2016/17**

**BUDGET**

<b>Water Principal Debt Charges</b>	<b>Principal</b>	<u><u>58,300</u></u>
<b>Water Utility Capital Expenditures</b>		<b>Budget</b>
Land Purchase Watershed		35,000
Engineering Design -Clairmont Street	Water Portion	7,785
Engineering Design- Pleasant St	Water Portion	24,331
New Water Services		5,000
Water Isolation Valve		6,000
New Water Meters		5,000
Micro-filter Membranes (Reserve)	Purchase/Reserve	12,000 skids
	<b>Total</b>	<u><u>95,116</u></u>
<b>Financing of Water Projects</b>		
Contributions	<b>New Services</b>	-5,000
Depreciation Funds		-90,116
Build Canada Fund		0
CWWF Grant		0
Infrastructure Grant		0
Other Grant		0
Capital Loan		0
	<b>Total Financing</b>	<u><u>-95,116</u></u>
<b>Net Capital from Revenue</b>	<b>10-229-400</b>	<u><u>0</u></u>
<b>Total Water Capital (Projects &amp; Debt Charges)</b>		<u><u>153,416</u></u>

**Note: Depreciation Funds also used for Portion Principal Debt Charges 33,600**  
**Infrastrure Chgs Revenue- No Portion given to Water 16/17**

**TOWN OF MAHONE BAY CAPITAL BUDGETS  
2016/17**

**Electric Utility 2016/17**

**BUDGET**

Pole Replacements Hawthorn Hill		27,000
New Meters		6,500
LED Street Lighting Hawthorne Hill		15,500
New Service Rebates	Hawthoorn Phase 2	2,400
Transformers		11,000
New Street Lights	Yard Lights- VIC & WTP	4,100
Various Capital Line Work		10,000
Storage Container - Storage Area		5,000
		<small>Cutouts-Main Street</small>
		<small>Requires Bylaw Change</small>
	<b>Total Capital for 2015/16</b>	<b>54,500</b>

Electric Utility - Capital Funding Sources

**BUDGET**

Capital Contributions		-15,000
Depreciation Funds		-39,500
Capital Loan		0
Electric Surplus		0
	<b>Total Revenue 2015/16</b>	<b>-54,500</b>
<b>Net: Capital/Revenue 2016/17</b>	<b>20-635-000</b>	<b>0</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 CAPITAL BUDGETS  
2016/17**

**TOWN OF MAHONE BAY CAPITAL 2016/17**

<b>OTHER CAPITAL (NOT IN BUDGET)</b>		<b>Town</b>	
Turnabout Stovepipe Lane			10,000
Sewer Stovepipe Lane			25,000
Water Stovepipe Lane			25,000
Kinburns St Sidewalk/Walkway	Construction		????
Fire Station/Tennis Club Parking Improvements			????
Clairmont Street Project	Gross Town Portion		710,234
Pleasant Street Project	Gross Town Portion		1,172,586
Shoreline Project - Edgewater Street			3,000,000
Wharf Improvements/Changes			????
Drilled Well VIC			20,000
Ernst Brook Bank (Town Portion)	<b>DOE/Drugstore Involved</b>		????
Sidewalk Plow			100,000 2017/18
Water Drainage Issue -RPS (740 Main) Phase 2			10,000
Addition Fire Hall- Public Works Legion/Storage of Trucks			????
<b>OTHER CAPITAL (NOT IN BUDGET)</b>		<b>Water</b>	
Generator Pumphouse	Back Up power		50,000 17/18
Clairmont St Water main Replacement	Gross Water Utility Portion		212,133
Pleasant St Watermain Replacement	Gross Water Utility Portion		559,535

TOWN OF MAHONE BAY  
WATER UTILITY  
SUMMARY of REVENUE & EXPENDITURES

		Actual 2014/15	Budget 2015/16	Actual 2015/16	Budget 2016/17
<b>OPERATING REVENUE</b>					
11000	Metered Sales	\$379,268	\$411,506	\$419,871	\$457,659
12000	Flat Rate Sales	\$0	\$0	\$0	\$0
13000	Public Fire Protection	\$80,678	\$98,111	\$98,511	\$111,096
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	\$12,368	\$10,575	\$9,824	\$10,875
		<b>\$473,754</b>	<b>\$521,632</b>	<b>\$529,646</b>	<b>\$581,070</b>
<b>OPERATING EXPENDITURE</b>					
21000	Source of Supply	\$394	\$500	\$3,837	\$4,000
22000	Pumping	\$14,776	\$21,466	\$14,285	\$18,479
23000	Water Treatment	\$120,714	\$137,523	\$131,306	\$144,854
24000	Transmission & Distribution	\$77,351	\$98,880	\$85,484	\$87,091
25000	Administration & General	\$107,359	\$127,032	\$121,818	\$130,889
26000	Depreciation	\$58,635	\$55,000	\$75,000	\$105,000
27000	Taxes	\$629	\$1,000	\$613	\$1,000
28000	Other Operating Expenditures	\$0	\$0	\$0	\$0
		<b>\$379,858</b>	<b>\$441,401</b>	<b>\$432,343</b>	<b>\$491,313</b>
	<b>OPERATING PROFIT</b>	<b>\$93,896</b>	<b>\$80,231</b>	<b>\$97,303</b>	<b>\$89,757</b>
18000	Non- Operating Revenue	<b>\$63,008</b>	<b>\$58,300</b>	<b>\$58,889</b>	<b>\$33,600</b>
29000	Non-Operating Expenditures	<b>\$105,249</b>	<b>\$95,368</b>	<b>\$104,241</b>	<b>\$91,835</b>
	<b>Excess of Revenue Over Expenditur</b>	<b>\$51,655</b>	<b>\$43,163</b>	<b>\$51,951</b>	<b>\$31,522</b>

TOWN OF MAHONE BAY  
WATER UTILITY  
STATEMENT OF OPERATING REVENUE

		Actual 2014/15	Budget 2015/16	Actual 2015/16	Budget 2016/17
11000	METERED SALES				
11100	10-211-100 Residential	\$250,141	\$271,403	\$271,688	\$296,140
11200	10-211-200 Commercial	\$129,127	\$140,103	\$148,183	\$161,519
11300	Industrial	\$0	\$0	\$0	\$0
11400	Vessels	\$0	\$0	\$0	\$0
		<b>\$379,268</b>	<b>\$411,506</b>	<b>\$419,871</b>	<b>\$457,659</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	\$80,678	\$98,111	\$98,511	\$111,096
13200	Private Fire Protection (Other Municipi	\$0	\$0	\$0	\$0
13300	Private Fire Protection (Other)	\$0	\$0	\$0	\$0
		<b>\$80,678</b>	<b>\$98,111</b>	<b>\$98,511</b>	<b>\$111,096</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	\$4,892	\$4,400	\$5,650	\$5,000
17200	10-217-200 Rent (Aliant & Eastlink)	\$7,476	\$6,175	\$4,174	\$5,875
		<b>\$12,368</b>	<b>\$10,575</b>	<b>\$9,824</b>	<b>\$10,875</b>
	<b>TOTAL</b>	<b>\$473,754</b>	<b>\$521,632</b>	<b>\$529,646</b>	<b>\$581,070</b>

TOWN OF MAHONE BAY  
 WATER UTILITY  
 18000 NON-OPERATING REVENUE

		Actual 2014/15	Budget 2015/16	Actual 2015/16	Budget 2016/17
18000	NON-OPERATING REVENUE				
18200	10-218-200 Interest	\$1,156	\$1,000	\$1,198	\$1,100
18300	10-218-300 Grants	\$0	\$0	\$0	\$0
18400	10-218-400 Appropriations From Other Funds	\$25,000	\$25,000	\$25,000	\$0
18500	10-218-500 Amortization of Deferred Assistance	\$0	\$0	\$0	\$0
18600	10-218-600 Transfer From Depreciation Fund	\$33,300	\$32,300	\$32,300	\$32,300
18900	10-218-900 Other	\$3,552	\$0	\$391	\$200
		<b>\$63,008</b>	<b>\$58,300</b>	<b>\$58,889</b>	<b>\$33,600</b>
	<b>TOTAL REVENUE</b>	<b>\$536,762</b>	<b>\$579,932</b>	<b>\$588,535</b>	<b>\$614,670</b>

TOWN OF MAHONE BAY  
 WATER UTILITY  
 21000 SOURCE OF SUPPLY

			Actual 2014/15	Budget 2015/16	Actual 2015/16	Budget 2016/17
21100	10-211-150	SUPERVISION & ENGINEERING	\$0	\$0	\$2,086	\$2,000
21200		OPERATING LABOR	\$0	\$0	\$0	\$0
21300		OPERATION SUPPLIES & EXPENSE	\$0	\$0	\$0	\$0
21400		MAINTENANCE OF PLANT				
21410		Reservoirs	\$0	\$0	\$0	\$0
21420	10-214-200	Intakes	\$394	\$500	\$1,751	\$2,000
21430		Wells & Springs	\$0	\$0	\$0	\$0
21440		Other	\$0	\$0	\$0	\$0
			<b>\$394</b>	<b>\$500</b>	<b>\$1,751</b>	<b>\$2,000</b>
21500		WATER PURCHASED	\$0	\$0	\$0	\$0
21600		RENTS	\$0	\$0	\$0	\$0
21900		OTHER	\$0	\$0	\$0	\$0
		TOTAL	<b>\$394</b>	<b>\$500</b>	<b>\$3,837</b>	<b>\$4,000</b>

TOWN OF MAHONE BAY  
 WATER UTILITY  
 22000 PUMPING

			Actual 2014/15	Budget 2015/16	Actual 2015/16	Budget 2016/17
22100	10-222-100	SUPERVISION & ENGINEERING	\$0	\$2,500	\$0	\$0
22200	10-222-200	OPERATING LABOR	\$4,145	\$3,966	\$3,823	\$3,979
22300	10-222-300	FUEL	\$0	\$0	\$0	\$0
22400	10-222-400	POWER PURCHASED	\$10,365	\$12,000	\$10,213	\$11,000
22500		MAINTENANCE OF PLANT				
22510	10-222-510	Structures & Improvements	\$0	\$0	\$0	\$1,000
22520	10-222-520	Pumping Equipment	\$266	\$3,000	\$249	\$2,500
			\$266	\$3,000	\$249	\$3,500
22600		RENTS	\$0	\$0	\$0	\$0
22900	10-222-900	OTHER	\$0	\$0	\$0	\$0
		TOTAL	\$14,776	\$21,466	\$14,285	\$18,479

TOWN OF MAHONE BAY  
WATER UTILITY  
23000 WATER TREATMENT

		Actual 2014/15	Budget 2015/16	Actual 2015/16	Budget 2016/17
23100	SUPERVISION & ENGINEERING				
10-223-100	Treatment - Supervision & Engin.	\$0	\$2,500	\$0	\$0
10-241-100	WTR - Administration Salaries	\$12,558	\$16,658	\$16,255	\$8,321
		<b>\$12,558</b>	<b>\$19,158</b>	<b>\$16,255</b>	<b>\$8,321</b>
23200	10-223-200 OPERATING LABOR	<b>\$16,580</b>	<b>\$15,865</b>	<b>\$15,291</b>	<b>\$31,833</b>
23300	OPERATION SUPPLIES & EXPENSES				
23310	10-223-310 Chemicals & Additives	\$35,377	\$40,000	\$36,485	\$40,000
23390	10-223-390 Water Testing Fees	\$8,011	\$8,000	\$7,605	\$8,000
		<b>\$43,388</b>	<b>\$48,000</b>	<b>\$44,090</b>	<b>\$48,000</b>
23400	MAINTENCE OF PLANT				
23410	10-223-410 Treatment Structures & Improvemen	\$1,378	\$2,000	\$1,161	\$1,500
23410	10-223-415 Fuel & Electricity	\$39,874	\$42,000	\$45,938	\$45,000
	10-223-418 Internet/ Scada	\$1,163	\$2,500	\$1,397	\$2,200
23420	10-223-420 Treatment - Equipment	\$5,773	\$8,000	\$7,174	\$8,000
		<b>\$48,188</b>	<b>\$54,500</b>	<b>\$55,670</b>	<b>\$56,700</b>
23500	RENT	\$0	\$0	\$0	\$0
23900	OTHER	\$0	\$0	\$0	\$0
	TOTAL	<b>\$120,714</b>	<b>\$137,523</b>	<b>\$131,306</b>	<b>\$144,854</b>

TOWN OF MAHONE BAY  
WATER UTILITY  
24000 TRANSMISSION & DISTRIBUTION

			Actual 2014/15	Budget 2015/16	Actual 2015/16	Budget 2016/17
24100	10-224-100	SUPERVISION & ENGINEERING	\$0	\$2,500	\$0	\$8,320
24200		MAPS & RECORDS	\$0	\$0	\$0	\$0
24300		OPERATION LABOR				
24310	10-224-310	Mains	\$59,383	\$59,492	\$57,343	\$43,771
			<b>\$59,383</b>	<b>\$59,492</b>	<b>\$57,343</b>	<b>\$43,771</b>
24400		MAINTENCE OF PLANTS				
24410	10-224-410	Reservoirs	\$0	\$8,000	\$0	\$6,000
	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	\$7,389	\$8,000	\$14,124	\$12,000
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	\$2,998	\$6,000	\$6,792	\$6,000
24440	10-224-492	Meters	\$1,116	\$1,000	\$35	\$500
24440	10-224-493	Hydrants	\$1,023	\$2,000	\$1,324	\$2,000
			<b>\$12,526</b>	<b>\$27,000</b>	<b>\$22,275</b>	<b>\$28,500</b>
24500	10-224-500	RENT	\$0	\$0	\$0	\$0
24600	10-224-600	STORE EXPENSES	\$0	\$0	\$0	\$0
24700	10-224-700	TRANSPORTATION	\$4,920	\$8,888	\$5,630	\$6,000
24800	10-224-800	SHOP EXPENSES	\$522	\$1,000	\$236	\$500
24900	10-224-900	OTHER	\$0	\$0	\$0	\$0
		TOTAL	<b>\$77,351</b>	<b>\$98,880</b>	<b>\$85,484</b>	<b>\$87,091</b>



TOWN OF MAHONE BAY  
WATER UTILITY  
5000 ADMINISTRATION & GENERAL

		Actual 2014/15	Budget 2015/16	Actual 2015/16	Budget 2016/17
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	\$225	\$1,500	\$617	\$1,500
25190	10-225-190 Other				
		<b>\$225</b>	<b>\$1,500</b>	<b>\$617</b>	<b>\$1,500</b>
25200	SALARIES				
25220	10-225-220 Allocated	\$48,707	\$54,841	\$55,319	\$56,505
25290	10-225-290 Officers & Executives	\$6,425	\$6,425	\$6,382	\$6,425
		<b>\$55,132</b>	<b>\$61,266</b>	<b>\$61,701</b>	<b>\$62,930</b>
25300	GENERAL OFFICE EXPENSES				
25320	10-225-320 Training Costs/Health & Safety (25%	\$1,847	\$3,500	\$3,731	\$3,500
25330	10-225-330 General Office	\$55	\$500	\$844	\$500
25340	10-225-340 Allocated Office Expenses	\$13,000	\$13,000	\$13,000	\$13,000
25330	10-225-350 Advertising	\$217	\$500	\$111	\$500
25330	10-225-360 Mileage Water Staff	\$359	\$1,500	\$414	\$1,500
25330	10-225-370 Telephone/Internet	\$2,787	\$3,500	\$2,287	\$3,000
	Accrued Vacation Pay	(\$1,046)	\$1,179	\$1,063	\$693
25330	10-225-380 Employee Benefits	\$19,013	\$22,527	\$21,990	\$25,680
		<b>\$36,232</b>	<b>\$46,206</b>	<b>\$43,440</b>	<b>\$48,373</b>
25400	PROFESSIONAL FEES				
25410	10-225-410 Auditors	\$7,597	\$8,000	\$8,000	\$8,000
25420	10-225-420 Legal	\$0	\$2,000	\$0	\$2,000
25430	10-225-430 Special Services	\$0	\$0	\$0	\$0
		<b>\$7,597</b>	<b>\$10,000</b>	<b>\$8,000</b>	<b>\$10,000</b>
25500	10-225-500 REGULATORY EXPENSES	<b>\$852</b>	<b>\$1,000</b>	<b>\$795</b>	<b>\$1,000</b>
25600	10-225-600 INSURANCE	<b>\$7,321</b>	<b>\$7,060</b>	<b>\$7,265</b>	<b>\$7,086</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>\$107,359</b>	<b>\$127,032</b>	<b>\$121,818</b>	<b>\$130,889</b>
26000	10-226-000 DEPRECIATION	<b>\$58,635</b>	<b>\$55,000</b>	<b>\$75,000</b>	<b>\$105,000</b>
27000	10-227-000 TAXES	<b>\$629</b>	<b>\$1,000</b>	<b>\$613</b>	<b>\$1,000</b>

TOWN OF MAHONE BAY  
WATER UTILITY  
29000 NON-OPERATING EXPENDITURES

		Actual 2014/15	Budget 2015/16	Actual 2015/16	Budget 2016/17
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	\$8,300	\$8,300	\$8,300	\$8,300
		<b>\$58,300</b>	<b>\$58,300</b>	<b>\$58,300</b>	<b>\$58,300</b>
29200	10-229-200 INTEREST ON LONG TERM DEBT	<b>\$32,096</b>	<b>\$31,485</b>	<b>\$31,014</b>	<b>\$28,496</b>
29300	OTHER INTEREST				
29320	10-229-300 Non-Oper.-Other Interest	\$67	\$250	\$89	\$250
29310	10-293-100 Bank Charges	\$0	\$0	\$0	\$0
29320	10-293-200 Short Term Borrowing	\$5,544	\$3,833	\$3,749	\$3,549
29330	10-293-300 Interfund	\$1,633	\$1,500	\$1,290	\$1,240
		<b>\$7,244</b>	<b>\$5,583</b>	<b>\$5,128</b>	<b>\$5,039</b>
29400	10-229-400 CAPITAL EXPENDITURES OUT OF REVENUE	<b>\$7,609</b>	<b>\$0</b>	<b>\$9,799</b>	<b>\$0</b>
29900	10-229-900 OTHER	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL</b>	<b>\$105,249</b>	<b>\$95,368</b>	<b>\$104,241</b>	<b>\$91,835</b>

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

			Actual	Budget	Actual	Budget
			2014/15	2015/16	2015/16	2016/17
<b>REVENUE</b>						
501	20-501-000	Domestic Service-Sales	\$953,378	\$953,000	\$905,063	\$925,000
502	20-502-000	Commercial Service-Sales	\$69,731	\$76,000	\$64,766	\$65,000
504	20-504-000	Industrial Power-Sales	\$778,993	\$789,000	\$759,145	\$760,000
505	20-505-000	Street Lighting	\$71,414	\$69,414	\$70,520	\$70,000
510	20-510-000	Misc Revenue (Conn Charges)	\$3,095	\$3,300	\$3,040	\$3,000
510	20-510-100	Electrical Wiring Permit Fees	\$3,746	\$3,500	\$2,608	\$3,150
501	20-510-200	SALE OF EXCESS RENEWAL CERTIFICATE	\$0	\$0	\$6,318	\$15,600
511	20-511-000	Interest on Overdue Accounts	\$5,925	\$6,000	\$6,461	\$6,000
523	20-523-000	Non-Operating Revenue				
		Interest Revenue	\$0	\$0	\$0	\$0
530	20-530-000	Non-Operating Revenue				
		Other	\$15,981	\$13,000	\$24,348	\$15,000
550	20-550-000	Transfer from Depreciation Funds	\$0	\$0	\$0	\$0
<b>TOTAL REVENUE</b>			<b>\$1,902,263</b>	<b>\$1,913,214</b>	<b>\$1,842,269</b>	<b>\$1,862,750</b>
<b>EXPENDITURES</b>						
Power Purchased						
611	20-611-000	Power Purchased -NSPI	\$1,527,749	\$1,523,518	\$1,416,449	\$1,308,566
	20-611-100	Power Purchased -AREA	\$0	\$0	\$50,517	\$158,400
	20-611-200	Power Purchased Solar Power	\$0	\$0	\$0	\$1,874
	20-611-600	Power Purchased - Imports	\$0	\$0	\$0	\$0
	20-612-000	NSPI OATT/Scheduling Tarriffs/	\$0	\$0	\$0	\$0
			<b>\$1,527,749</b>	<b>\$1,523,518</b>	<b>\$1,466,966</b>	<b>\$1,468,840</b>
Distribution Costs						
614	20-614-000	Supervision Salaries	\$12,558	\$9,995	\$9,811	\$9,985
614.1	20-614-100	Salaries	\$91,109	\$87,828	\$70,240	\$89,485
620.4	20-620-420	Staff Mileage	\$201	\$400	\$297	\$400
	20-620-920	Accrued Vacation Pay	\$0	\$1,468	(\$126)	\$485
620.9	20-620-900	Employee Benefits	\$27,583	\$30,039	\$32,088	\$30,818
	20-614-150	Engineering/Consultants	\$0	\$0	\$0	\$0
	20-614-175	Contracted Services -Operating	\$795	\$5,000	\$724	\$5,000
614.2	20-614-200	Supplies	\$4,544	\$2,000	\$269	\$2,000
	20-614-250	Inventory Purchases	\$0	\$0	\$0	\$0
	20-614-260	Staff Communications -Cell Phones	\$113	\$500	\$332	\$500
	20-614-270	Electrical Inspection Services	\$3,377	\$500	\$307	\$500
614.3	20-614-300	Meters Expenses	\$1,490	\$5,000	\$163	\$3,000
	20-614-320	Maintenance of Transformers	\$930	\$500	\$7	\$500
	20-614-340	Maintenance of Services	\$2,975	\$0	\$875	\$1,000
614.4	20-614-400	Reading Meters	\$2,609	\$3,000	\$2,500	\$3,000
614.5	20-614-500	Street Light Expense	\$801	\$1,200	\$20	\$500
614.6	20-614-600	Small Tools	\$765	\$2,500	\$230	\$1,000
614.7	20-614-700	Vehicle Expense	\$19,864	\$16,000	\$21,059	\$20,000
620.7	20-620-700	Training Costs/Health & Safety (25%)	\$864	\$1,500	\$225	\$1,500
614.8	20-614-800	Other Expense	\$0	\$1,000	\$244	\$1,000
	20-614-850	Rental Town Property for Poles Lines	\$24,480	\$24,480	\$24,480	\$24,480
			<b>\$195,058</b>	<b>\$192,910</b>	<b>\$163,745</b>	<b>\$195,153</b>

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

		Actual	Budget	Actual	Budget	
		2014/15	2015/16	2015/16	2016/17	
Administration						
	20-620-050	Executive Salaries	\$19,274	\$16,064	\$15,990	\$16,064
620.1	20-620-100	Accounting Salaries & CAO	\$85,643	\$79,409	\$83,227	\$80,681
620.2	20-620-200	Auditors	\$11,396	\$12,000	\$12,000	\$12,000
620.4	20-620-400	Bad Debt Expense	\$8,788	\$6,500	(\$4,925)	\$5,000
620.4	20-620-410	Electric Light Coop /Area Costs	\$279	\$1,000	\$1,177	\$1,000
620.4	20-620-430	Photocopy Lease/Rental	\$2,768	\$3,225	\$3,152	\$3,225
620.4	20-620-450	Computer Maintenance	\$4,155	\$3,852	\$3,975	\$4,000
	20-620-460	Legal Services	\$0	\$0	\$0	\$0
	20-620-490	Office Costs Shared	\$26,320	\$26,320	\$26,320	\$26,320
620.5	20-620-500	Misc Office Expenses	\$487	\$800	\$376	\$600
620.5	20-620-510	Insurance	\$9,774	\$10,125	\$10,174	\$9,567
620.8	20-620-800	Regulatory Expense	\$2,102	\$2,200	\$2,124	\$2,300
			<b>\$170,986</b>	<b>\$161,495</b>	<b>\$153,590</b>	<b>\$160,757</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>\$34,257</b>	<b>\$35,000</b>	<b>\$36,000</b>	<b>\$37,000</b>
635	20-635-000	Capital Expense From Revenue	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>
	20-637-000	Interest Expense	<b>\$6,505</b>	<b>\$1,000</b>	<b>(\$401)</b>	<b>\$1,000</b>
TOTAL EXPENDITURES			<b>\$1,934,555</b>	<b>\$1,913,923</b>	<b>\$1,829,900</b>	<b>\$1,862,750</b>
Surplus (Deficit)			(\$32,292)	(\$709)	\$12,369	\$0
TOTAL			<b>\$1,902,263</b>	<b>\$1,913,214</b>	<b>\$1,842,269</b>	<b>\$1,862,750</b>

**PARK CEMETERY**  
**Operating Budget**

	<b>2014/15</b>	<b>2015/16</b>	<b>2015/16</b>	<b>2016/17</b>
	<b>ACTUALS</b>	<b>BUDGET</b>	<b>ACTUALS</b>	<b>BUDGET</b>
<b>Revenue</b>				
Investment income	\$ 2,038	\$ 1,600	\$ 1,493	\$ 1,500
Grant from Town	\$ 4,000	\$ 3,500	\$ 3,500	\$ 4,000
Donations	\$ 25	\$ -		
Perpetual Care/Sale of Lots	1,950	2,800	4,550	3,000
Interment Fees	1,600	500	1,100	1,000
Monument Fees	100	100	100	100
	<b>9,713</b>	<b>8,500</b>	<b>10,743</b>	<b>9,600</b>
<b>Expenditures</b>				
Signage	-	500	-	500
Mowing and grounds upkeep	6,020	6,800	8,764	7,500
Administration/Legal/Audit	1,421	900	900	900
	<b>7,441</b>	<b>8,200</b>	<b>9,664</b>	<b>8,900</b>
Surplus of revenue over expenditures	\$ 2,272	\$ 300	\$ 1,079	\$ 700

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

	<b>2014/15</b>	<b>2015/16</b>	<b>2015/16</b>	<b>2016/17</b>
	<b>ACTUALS</b>	<b>BUDGET</b>	<b>ACTUALS</b>	<b>BUDGET</b>
<b>Revenue</b>				
Investment income	\$ 2,680	\$ 2,300	\$ 2,839	\$ 2,600
Grant from Town	\$ 5,000	\$ 5,500	\$ 5,500	\$ 5,000
Donations	\$ 150	\$ 150		\$ -
Perpetual care	-	-		
Annual upkeep	30	30		30
	<b>7,860</b>	<b>7,980</b>	<b>8,339</b>	<b>7,630</b>
<b>Expenditures</b>				
Improvements/Grounds Upkeep	1,333	2,200	262	1,500
Mowing	5,787	4,700	4,384	4,500
Administration/Legal/Audit	900	900	1,112	900
	<b>8,020</b>	<b>7,800</b>	<b>5,758</b>	<b>6,900</b>
Surplus of revenue over expenditures	\$ (160)	\$ 180	\$ 2,581	\$ 730