

TOWN OF MAHONE BAY

2017/18

OPERATING BUDGETS

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**APPROVED
JULY 6, 2017**

**TOWN OF MAHONE BAY
2017/18 BUDGET INFORMATION**

SCHEDULE A

Calculation of Tax Rates

Estimated Expenditures	\$2,695,291	Includes Education
Less: Revenue Other than Tax Levy	\$699,662	
Tax Levy	\$1,995,629	

Tax Levy for Tax Rate Purposes	\$1,995,629
Total Net Taxable Assessment (from Schedule B)	\$136,668,300

NET Taxable Assessment for tax rate Purposes	\$136,668,300
General Tax Rate (3 divided by 4)	\$1.46
Commercial Rate	\$2.980
Residential Tax Rate	\$1.190
Seasonal Tax Rate	\$2.240

SCHEDULE B

Assessment Roll Summary

	Taxable Value as Shown on Roll	LESS: ASSESSMENT CAP	Changes plus or minus	LESS: Properties Subject to Special Tax Agreements Schedule C	LESS: Allowances or Losses on Appeal	SUBTOTAL	ADD Properties Whose Tax or Grant Varies With Tax Rate Schedule D	Net Taxable Assessment
RESIDENTIAL								
Residential Properties	\$123,979,100	(\$9,501,900)	\$230,900	\$0	\$0	\$114,708,100	\$0	\$114,708,100
Resource Property	\$1,614,700	(\$294,000)	(\$1,600)	\$0	\$0	\$1,319,100	\$0	\$1,319,100
Total Residential	\$125,593,800	(\$9,795,900)	\$229,300	\$0	\$0	\$116,027,200	\$0	\$116,027,200
COMMERCIAL								
Commercial Property	\$20,401,000	\$0	(\$504,500)	\$0	(\$50,000)	\$19,846,500	\$767,800	\$20,614,300
Business Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Commercial	\$20,401,000	\$0	(\$504,500)	\$0	(\$50,000)	\$19,846,500	\$767,800	\$20,614,300
Seasonal	\$0	\$0	\$26,800	\$0	\$0	\$26,800	0	\$26,800
TOTAL ASSESSMENT	\$145,994,800	(\$9,795,900)	(\$248,400)	\$0	(\$50,000)	\$135,900,500	\$767,800	\$136,668,300

Note: 334 of 637 properties Capped=52% CAP for 2017
 Note: 367 of 637 properties Capped=58% CAP for 2016
 Note: 375 of 633 properties Capped=60% CAP for 2015
 Note: 364 of 627 properties Capped=58% CAP for 2014

**TOWN OF MAHONE BAY
2017/18 BUDGET INFORMATION**

SCHEDULE D

Grants in Lieu of taxes	2017/18	2016/17	Rate	Total			
Owner	Assessment	Assessment					
Nova Scotia Licquor Commissi	\$730,200	\$629,800	\$2.980	\$21,760	12420	see below	Land Lot Increased
NS Dept of Natural Resources	\$37,600	\$87,000	\$2.980	\$1,120	16289	cn	Reduced from 87,000
<i>(Her Majesty the Queen)</i>							

Residential Real	\$114,708,100		\$1.190	\$1,365,026	11110		
Commercial Real	\$19,846,500		\$2.980	\$591,426	11121		
Resource	\$1,319,100		\$1.190	\$15,697	11151		
Seasonal	\$26,800		\$2.240	\$600	11121		
	\$136,668,300	Total inc GIL		\$1,995,629			Budget Revenue Check
							\$0

ASSESSMENT COMPARISON

	2016/17	2017/18	Difference	%	
Residential	\$112,374,000	\$114,708,100	\$2,334,100	2.08%	Includes Property Sold/CAP changed New Properties
Resource	\$1,309,200	\$1,319,100	\$9,900	0.76%	
Commercial	\$20,747,700	\$20,614,300	(\$133,400)	-0.64%	
Seasonal	\$333,000	\$26,800	(\$306,200)	-91.95%	
	\$134,763,900	\$136,668,300	\$1,904,400	1.41%	
Water Utility (Included Comm)	2,638,000	2,638,000	\$0	0.00%	Res/Com for 2016/17 adj by 293,300 shift from comm

TAX RATE COMPARISON	2015/16	2016/17	2017/18	Eqv	Tax Rev Chg	Actual Rate
	Rates	Eqv Rates	Rates	Difference	%	Chg
Residential	\$1.160	\$1.137	\$1.190	\$0.053	4.66%	\$0.030
Commercial	\$2.950	\$3.013	\$2.980	(\$0.033)	-1.10%	\$0.030
Seasonal	\$2.210	\$2.260	\$2.240	(\$0.020)	-0.88%	\$0.030
	True Comm Effect add Seasonal to Commercial					
		\$0.01 =	Residential	Commercial	Seasonal	Total
		1% =	\$11,603	\$2,061	\$3	\$13,667
			\$13,807	\$5,914	\$6	\$19,727

TAX INCREASE - 2017-18	%	Res. Rate	Com. Rate	Residential	Commercial	Taxes	Additional	Total Taxes
	0.00%	\$1.137	\$3.013	\$1,330,770	\$621,714	\$1,952,484	\$0	\$1,952,484
	1.00%	\$1.148	\$3.043	\$1,343,644	\$627,905	\$1,971,549	\$0	\$1,971,549
	2.00%	\$1.160	\$3.073	\$1,357,690	\$634,095	\$1,991,785	\$0	\$1,991,785
	3.00%	\$1.171	\$3.103	\$1,370,564	\$640,285	\$2,010,849	\$0	\$2,010,849
	4.00%	\$1.182	\$3.134	\$1,383,439	\$646,682	\$2,030,121	\$0	\$2,030,121
	4.75%	\$1.191	\$3.156	\$1,393,972	\$651,222	\$2,045,194	\$0	\$2,045,194
	5.00%	\$1.194	\$3.164	\$1,397,484	\$652,872	\$2,050,356	\$0	\$2,050,356

COSTS DETERMINED BY TAX RATE	ASSESSMENT	RATE	IN BUDGET	PER TAX RATE	PER DIFFERENCE
TAX REDUCTIONS -SECTION 71					
WATER SYSTEM	2,638,000	\$2.980	\$78,612	\$78,612	\$0
Mahone Bay Centre	321,700	\$2.980	\$9,587	\$9,587	\$0
			\$88,199	\$88,199	\$0

TAXES PD BY TOWN & UTILITIES	ASSESSMENT	RATE	IN BUDGET	PER TAX RATE	PER DIFFERENCE
TOURIST BUREAU	\$119,300	\$2.980	\$3,555	\$3,555	\$0
Water Utility - Aliant	120,700	\$2.980	\$800	\$3,597	N/A
Water Utility-Aliant Resource	8,600	\$1.190	\$200	\$102	N/A
Mahone Bay Museum	182,000	\$2.980	\$5,424	\$5,424	\$0

TAX EXEMPTION					
NSPCI GRANT IN LIEU	47,800	\$2.980	\$850	\$1,424	(\$574)

UTILITY ASSESSMENT CHANGE COMPARISON	2017/18	2016/17	Difference
WATER SYSTEM	2,638,000	2,638,000	-

SOUTH SHORE HOUSING AUTHORITY	2017/18	2016/17	TAXES	INFRASTRUCTURE
	ASSESSMENT	ASSESSMENT		
BUILDING #1 33 CHERRY LANE	569,700	560,000	6,779	3,600
BUILDING #2 35 CHERRY LANE	379,800	373,300	4,520	2,400
			11,299	6,000
TOTAL REVENUE	17,299	17,299		
Town SHARE OF DEFICIT	15,000	13,775		

UNIFORM ASSESSMENT	2017	2016	CHG
	129,147,077	128,384,053	
	763,024		0.59%

Status of Town Funds (unaudited)

FUND	Balance	Revenue	Used in	Estimated
	March 31/17	2017/18	2017/18	Balance March 31/18
Electric Light Operating Fund	312,182	5,761	0	317,943
Town Operating Fund	182,898	0	0	182,898
Water Operating Fund	51,578	12,056	0	63,634
Athletic & Cultural Trust	3,408	30	0	3,438
Capital Reserve	910,385	0	420,000	490,385
Bayview Cemetery	36,579	400	0	36,979
Park Cemetery Perpetual Care	86,593	200	0	86,793
Electric Depreciation Reserve	80,680	37,000	100,000	17,680
Equipment Reserve	498,000	50,000	38,000	510,000
Gas Tax Grant Reserve	0	77,692	77,692	0
Operating Reserve	228,075	0	11,500	216,575
Water Depreciation	119,715	105,000	100,000	124,715
Total	2,510,093	288,139	747,192	2,051,040

Capital Loans	Balance	NEW	Payments	Balance
	March 31/17	2017/18	2017/18	March 31/18
Town	724,500	600,000	86,200	1,238,300
Water	567,700	200,000	58,300	709,400
Electric	0	0	0	0
Total	1,292,200	800,000	144,500	1,947,700

TOWN OF MAHONE BAY BUDGET RECAP

	Actual 2015/16	Budget 2016/17	Actual 2016/17	Budget 2017/18	% Change Budget to Budget	% Change Budget to Actuals
REVENUE						
Taxes	2,109,107	2,170,918	2,180,659	2,229,132	2.68%	2.22%
Grants in Lieu of Taxes	21,104	21,146	21,146	22,880	8.20%	8.20%
Service Provided To Other Governments	127,481	127,000	128,138	130,000	2.36%	1.45%
Sale of Services	3,994	4,500	3,524	3,500	-22.22%	-0.68%
Other Revenue From Own Sources	114,648	113,830	125,919	91,258	-19.83%	-27.53%
Unconditional Transfers From Other Governments	50,021	50,021	50,021	198,021	295.88%	295.88%
Conditional Transfers From Provincial Government & Agencies	7,554	6,000	1,000	20,500	241.67%	1950.00%
Total Revenue	2,433,909	2,493,415	2,510,407	2,695,291	8.10%	7.36%
EXPENDITURES						
General Government Services	404,455	452,660	454,679	461,023	1.85%	1.40%
Protective Services\	523,797	565,608	551,500	578,953	2.36%	4.98%
Transportation Services	292,096	325,456	289,172	305,704	-6.07%	5.72%
Environmental Health Services	313,748	310,806	291,182	330,681	6.39%	13.57%
Public Health & Welfare Services	34,402	24,000	22,774	24,000	0.00%	5.38%
Environmental Development Services	101,806	106,528	109,590	113,256	6.32%	3.34%
Recreation,Cultural Services	50,678	55,264	46,967	56,234	1.76%	19.73%
Education	382,975	391,593	391,593	393,640	0.52%	0.52%
Total Expendit	2,103,957	2,231,915	2,157,457	2,263,491	1.41%	4.91%
Excess of Revenue Over Expenditures	329,952	261,500	352,950	431,800	65.12%	22.34%
Debenture & Term Loan Principal Paymen Trf to/from Own Agencies	(66,400) (240,130)	(93,700) (167,800)	(93,700) (206,985)	(86,200) (345,600)	-8.00% 105.96%	-8.00% 43.92%
Change in Fund Position Before Deprecia	23,422	0	52,265	0		
Depreciation	390,510	435,000	435,000	450,000		
Excess of Expenditures over Revenue	(367,088)	(435,000)	(382,735)	(450,000)		

Note: DRAFT TOWN BUDGETS DO NOT INCLUDE AMORTIZATION EXPENSE

	Budget 2017/18
Town General	2,695,291
Electric Light	1,898,700
Water Utility	575,136
	5,169,127

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES

REVENUES			Actual 2015/16	Budget 2016/17	Actual 2016/17	Budget 2017/18	
ASSESSABLE PROPERTY							
11110	00-111-100	Residential Assessment	\$1,234,996	\$1,300,136	\$1,298,886	\$1,365,026	
11121	00-111-210	Commercial Assessment	\$576,167	\$599,564	\$600,893	\$591,426	
	00-111-220	Commercial - Seasonal Properties	\$7,269	\$7,359	\$7,359	\$600	
11151	00-111-510	Resource- Assessable	\$15,148	\$15,187	\$15,187	\$15,697	
			\$1,833,580	\$1,922,246	\$1,922,325	\$1,972,749	
SPECIAL ASSESSMENTS							
	00-112-001	Infrastructure Charges	\$183,480	\$183,600	\$184,320	\$184,800	
			\$183,480	\$183,600	\$184,320	\$184,800	
BUSINESS PROPERTY							
11420	00-114-200	Based on Revenue (M.T. & T.)	\$6,059	\$5,252	\$5,252	\$5,073	
11430	00-114-300	NS Power Inc. Grant	\$825	\$820	\$820	\$850	
11431	00-114-310	NS Power Inc. (HST Rebate)	\$9,526	\$9,000	\$9,688	\$15,660	
			\$16,410	\$15,072	\$15,760	\$21,583	
OTHER TAXES							
11910	00-119-100	Deed Transfer Tax	\$75,637	\$50,000	\$58,254	\$50,000	
11920	00-119-200	Change of Use Tax	\$0	\$0	\$0	\$0	
			\$75,637	\$50,000	\$58,254	\$50,000	
TOTAL TAXES			\$2,109,107	\$2,170,918	\$2,180,659	\$2,229,132	
GRANTS IN LIEU OF TAXES							
	12100	00-121-000	Grant in Lieu - Federal Government	\$0	\$0	\$0	\$0
PROVINCIAL GOVERNMENT							
	12310	00-123-100	Dept of Municipal Affairs	\$2,488	\$2,567	\$2,567	\$1,120
PROVINCIAL GOVERNMENT AGENCIES							
	12420	00-124-200	Liquor Commission	\$18,616	\$18,579	\$18,579	\$21,760
			\$18,616	\$18,579	\$18,579	\$21,760	
TOTAL GRANTS IN LIEU OF TAXES			\$21,104	\$21,146	\$21,146	\$22,880	

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES

REVENUES	Actual 2015/16	Budget 2016/17	Actual 2016/17	Budget 2017/18
SERVICES PROVIDED TO OTHER GOVERNMENTS				
13100 00-131-000 Federal Government	\$0	\$0	\$0	\$0
PROVINCIAL GOVERNMENT				
13220 00-132-200 Protective Services	\$0	\$0	\$0	\$0
13230 00-132-300 Transportation Services	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
OTHER LOCAL GOVERNMENTS				
13310 00-133-100 General Government Services	\$0	\$0	\$0	\$0
13320 00-133-200 Protective Services	\$127,481	\$127,000	\$128,138	\$130,000
13330 00-133-300 Transportation Services	\$0	\$0	\$0	\$0
13370 00-133-700 Recreation Services	\$0	\$0	\$0	\$0
	\$127,481	\$127,000	\$128,138	\$130,000
TOTAL SERVICE PROVIDED OTHER GOV'TS	\$127,481	\$127,000	\$128,138	\$130,000
SALES OF SERVICES				
14100 00-141-000 General Government	\$820	\$1,000	\$1,112	\$1,000
14300 00-143-000 Transportation Services	\$1,453	\$1,500	\$200	\$500
14400 00-144-000 Environmental Health Services (Compostainers)	\$642	\$1,000	\$1,182	\$1,000
14700 00-147-000 Recreation & Cultural Services (Ball Field/Bandstand)	\$1,079	\$1,000	\$994	\$1,000
14900 00-149-000 Other Services	\$0	\$0	\$36	\$0
TOTAL SALE OF SERVICES	\$3,994	\$4,500	\$3,524	\$3,500
FUNDS FROM OWN SOURCES				
15100 00-151-000 Licenses & Permits	\$8,657	\$10,000	\$15,672	\$11,500
15200 00-152-000 Fines	\$726	\$750	\$4,216	\$2,000
15300 00-153-050 Rentals - Electric Utility Town Street Use	\$24,480	\$24,480	\$24,480	\$0
15300 00-153-200 Rentals - TownHall	\$39,320	\$39,600	\$39,356	\$39,600
15500 00-155-000 Return on Investments	\$12,345	\$12,000	\$11,394	\$11,511
15600 00-156-000 Interest on Taxes	\$16,704	\$17,000	\$17,094	\$16,647
15700 00-157-000 Donations- Other	\$853	\$0	\$0	\$0
15740 00-157-400 Donations - Fire Dept	\$11,563	\$10,000	\$13,707	\$10,000
15760 00-157-600 Donations- Chamber of Commerce	\$0	\$0	\$0	\$0
TOTAL FUNDS FROM OWN SOURCES	\$114,648	\$113,830	\$125,919	\$91,258

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES

REVENUES		Actual 2015/16	Budget 2016/17	Actual 2016/17	Budget 2017/18
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS					
16100	00-161-000 Federal Government	\$0	\$0	\$0	\$0
PROVINCIAL GOVERNMENT					
16281	00-162-810 Municipal Grants Act-Operating	\$50,000	\$50,000	\$50,000	\$50,000
16286	00-162-860 Assessment Act-Farm Acreage	\$21	\$21	\$21	\$21
		\$50,021	\$50,021	\$50,021	\$50,021
OWN AGENCIES					
	Dividend from AREA	\$0	\$0	\$0	\$148,000
	TOTAL UNCONDITIONAL TRANSFERS	\$50,021	\$50,021	\$50,021	\$198,021
CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS					
FEDERAL GOVERNMENT					
17100	00-171-000 Federal Government(Gas Tax Rebate)	\$0	\$0	\$0	\$0
	Federal Government(CWWF)	\$0	\$0	\$0	\$19,500
00-171-270	Federal Government (Heritage Grants)	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$19,500
PROVINCIAL GOVERNMENTS					
	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	\$0	\$0	\$0	\$0
17562	00-175-620 Community Development	\$6,554	\$5,000	\$0	\$0
17571	00-175-710 Recreation	\$0	\$0	\$0	\$0
17573	00-176-730 Heritage Properties	\$0	\$0	\$0	\$0
		\$7,554	\$6,000	\$1,000	\$1,000
	TOTAL CONDITIONAL TRANSFERS	\$7,554	\$6,000	\$1,000	\$20,500
DIVIDEND FROM AREA					
	Total Revenue	\$2,433,909	\$2,493,415	\$2,510,407	\$2,695,291

STATEMENT OF REVENUE & EXPENDITURES
GENERAL GOVERNMENT SERVICES

			Actual 2015/16	Budget 2016/17	Actual 2016/17	Budget 2017/18
LEGISLATIVE						
1021111	00-211-100	Mayor 's Renumeration	\$9,155	\$9,155	\$9,051	\$10,066
1021112	00-211-900	Mayor's Expenses	\$1,609	\$2,000	\$4,088	\$5,000
1021131	00-211-300	Council's Renumeration	\$29,666	\$29,666	\$29,567	\$33,931
1021132	00-211-400	Councillor's Expenses	\$3,918	\$4,200	\$2,549	\$4,200
1021190	00-211-950	Council Expenses	\$4,074	\$4,500	\$4,949	\$4,000
1021190	00-211-990	Communication Services	\$0	\$0	\$0	\$3,500
			\$48,422	\$49,521	\$50,204	\$60,697
GENERAL ADMINISTRATION						
ADMINISTRATIVE						
1021210	00-212-050	CAO/Portion Staff Salaries -Admin	\$41,611	\$53,075	\$52,638	\$60,284
1021210	00-212-060	Employee Benefits- Admin	\$9,870	\$15,709	\$14,574	\$15,969
1021210	00-212-065	MJSB - HR Services	\$0	\$3,000	\$0	\$0
1021210	00-212-070	Training Costs/Health &Safety Admin	\$170	\$500	\$0	\$500
1021210	00-212-110	Lights - Town Hall	\$3,648	\$4,000	\$3,926	\$4,000
1021210	00-212-120	Repairs - Town Hall	\$18,744	\$6,500	\$3,281	\$5,000
1021210	00-212-130	Custodial Supplies - Town Hall	\$1,875	\$2,000	\$1,893	\$2,000
1021210	00-212-140	Insurance - Town Hall	\$3,803	\$3,887	\$3,887	\$4,455
1021210	00-212-145	Insurance- Liability & Admin	\$2,578	\$2,560	\$7,560	\$2,635
1021210	00-212-150	Fuel - Town Hall	\$4,629	\$5,000	\$4,034	\$5,000
1021210	00-212-160	Janitor's Labor	\$6,160	\$6,982	\$6,636	\$7,669
1021210	00-212-170	Water - Town Hall	\$1,411	\$1,500	\$1,544	\$1,600
1021210	00-212-180	Town Legal (100%)	\$704	\$2,000	\$920	\$1,500
1021210	00-212-090	Office Expences-Admin	\$3,549	\$4,000	\$4,608	\$4,000
1021210	00-212-091	Postage/Courier Inc Lease- Admin	\$1,540	\$2,000	\$1,714	\$2,000
1021210	00-212-092	PhotoCopier/ Fax Charges & Toner-Admin	\$2,249	\$2,000	\$1,478	\$1,500
1021210	00-212-195	Telephone/Internet	\$4,577	\$5,000	\$4,388	\$4,000
1021210	00-212-196	Answering Service	\$1,507	\$1,610	\$1,597	\$1,610
1021210	00-212-199	Office Furnishings - Non Capital	\$1,221	\$1,200	\$3,174	\$1,000
1021210	00-219-980	Accrued Vacation Pay	(\$2,236)	\$1,011	\$2,568	\$0
			\$107,610	\$123,534	\$120,420	\$124,722
FINANCIAL MANAGEMENT						
1021220	00-212-220	Auditors	\$13,200	\$16,000	\$15,200	\$16,000
1021220	00-212-240	CAO/Portion Staff Salaries -Finance	\$56,743	\$58,007	\$57,459	\$69,935
1021220	00-212-250	Advertising	\$228	\$1,000	\$417	\$1,000
1021220	00-219-910	Employee Benefits -Finance	\$10,229	\$10,273	\$8,618	\$10,646
1021220	00-219-960	Training Costs/Health &Safety -Finance	\$0	\$600	\$0	\$600
1021220	00-212-193	Computer Maintenance	\$2,656	\$0	\$0	\$0
1021220	00-212-194	MJSB - IT Services	\$7,232	\$22,126	\$36,833	\$21,700
1021220	00-212-190	Office Expenses-Finance	\$2,633	\$3,000	\$2,760	\$3,000
1021220	00-212-191	Postage/Courier Fax -Finance	\$5,241	\$5,000	\$5,246	\$5,000
1021220	00-212-192	PhotoCopier/ Fax Charges & Toner-Financ	\$4,013	\$4,000	\$3,448	\$3,500
			\$102,175	\$120,006	\$129,981	\$131,381

TAXATION & OTHER GENERAL ADMINISTRATIVE SERVICES						
1021241	00-212-430	Tax Rebates on Cancellations-Sec 69	\$8,450	\$9,000	\$6,575	\$9,000
1021241	00-212-435	Reduced Taxes Sec 71	\$85,496	\$87,763	\$88,963	\$88,199
			\$93,946	\$96,763	\$95,538	\$97,199
ASSESSMENT SERVICES						
1021248	00-212-480	Trfs to Assessment Services	\$24,090	\$23,836	\$23,836	\$23,774
OTHER TAXATION						
1021249	00-212-490	Tax Billing Expenses	\$896	\$1,000	\$1,001	\$1,000
1021249		Other Taxation Costs	\$0	\$500	\$0	\$500
			\$896	\$1,500	\$1,001	\$1,500
OTHER GENERAL ADMINISTRATIVE SERVICES						
1021290	00-219-200	Conventions /Memberships/Travel Staff	\$3,942	\$4,000	\$1,965	\$4,000
			\$332,659	\$369,639	\$372,741	\$382,576
DEBT CHARGES-GENERAL GOVERNMENT						
1021712	00-217-110	Bank Charges/General Operating Int	\$7,374	\$7,600	\$6,708	\$4,500
1021721		Debenture Interest- Gen Gov't	\$0	\$0	\$0	\$0
			\$7,374	\$7,600	\$6,708	\$4,500
VALUATION ALLOWANCES-GENERAL GOVERNMENT						
21811	00-218-110	Allowance-Uncollectible Taxes	\$200	\$400	\$203	\$250
OTHER GENERAL ADMINISTRATIVE SERVICES						
1021910	00-219-100	Elections, Plebiscites/Ratepayers Meetings	\$0	\$12,000	\$9,283	\$0
1021950	00219-500	Grants to Organizations	\$4,237	\$3,500	\$1,833	\$3,000
1021950	00219-600	Grant to Fire Dept (Donations Received)	\$11,563	\$10,000	\$13,707	\$10,000
			\$15,800	\$25,500	\$24,823	\$13,000
		Department Totals before Depreciation	\$404,455	\$452,660	\$454,679	\$461,023
AMORTIZATION						
1021350	00-219-997	Amortization - General Govt	\$0	\$0	\$0	\$0
1021360		Gain/Loss Sale of Capital Assets	\$0	\$0	\$0	\$0
			\$0	\$0	\$0	\$0
		Department Totals after Depreciation	\$404,455	\$452,660	\$454,679	\$461,023

TOWN OF MAHONE BAY
 STATEMENT OF REVENUE & EXPENDITURES
 PROTECTIVE SERVICES

	Actual 2015/16	Budget 2016/17	Actual 2016/17	Budget 2017/18
POLICE PROTECTION				
102210 00-221-000 Policing-RCMP	\$289,800	\$301,392	\$301,345	\$312,796
102210 00-221-050 Maint of Police Office	\$1,830	\$2,000	\$1,195	\$1,500
102210 00-221-300 Crime Prevention	\$0	\$0	\$0	\$0
	<u>\$291,630</u>	<u>\$303,392</u>	<u>\$302,540</u>	<u>\$314,296</u>
LAW ENFORCEMENT				
1022220 00-222-200 Trf to Correctional Services	\$20,326	\$20,142	\$20,142	\$20,054
1022290 00-222-000 Prosecuting Attorney	\$255	\$500	\$686	\$800
1022290 00-222-900 Bylaw Enforcement Officer	\$0	\$500	\$2,483	\$5,500
	<u>\$20,581</u>	<u>\$21,142</u>	<u>\$23,311</u>	<u>\$26,354</u>
Department Total	<u>\$312,211</u>	<u>\$324,534</u>	<u>\$325,851</u>	<u>\$340,650</u>

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

			Actual 2015/16	Budget 2016/17	Actual 2016/17	Budget 2017/18
WATER SUPPLY & HYDRANTS						
	00-224-500	Water Supply & Hydrants	\$98,111	\$111,096	\$111,096	\$111,096
ADMINISTRATION						
1022490	00-224-110	Telephone	\$3,175	\$3,400	\$3,082	\$3,400
1022490	00-224-120	Convention & Banquets	\$1,024	\$2,000	\$1,514	\$2,000
1022490	00-224-130	Insurance - Firefighters	\$2,011	\$2,681	\$2,011	\$2,853
1022490	00-224-140	Liability Insurance	\$1,876	\$2,410	\$3,123	\$2,456
			\$8,086	\$10,491	\$9,730	\$10,709
FIRE FIGHTING FORCE						
1022490	00-224-210	Honourarium	\$12,000	\$12,000	\$12,000	\$12,000
1022490	00-224-300	Fire Alarm System	\$4,309	\$4,800	\$4,546	\$4,800
			\$16,309	\$16,800	\$16,546	\$16,800
TRAINING						
1022490	00-224-610	Fire Fighter's School	\$3,587	\$3,500	\$460	\$3,000
FIRE STATION & BUILDINGS						
1022490	00-224-710	Insurance	\$2,848	\$2,909	\$2,909	\$3,002
1022490	00-224-720	Repairs	\$136	\$1,500	\$1,830	\$1,500
1022490	00-224-730	Fuel	\$2,498	\$3,000	\$2,449	\$3,000
1022490	00-224-740	Lights	\$10,000	\$10,000	\$7,933	\$10,000
1022490	00-224-750	Water	\$1,273	\$1,500	\$967	\$1,200
1022490	00-224-760	Janitor Supplies	\$1,126	\$1,300	\$740	\$1,200
			\$17,881	\$20,209	\$16,828	\$19,902
FIRE FIGHTING EQUIPMENT						
1022490	00-224-810	Vehicles	\$13,500	\$15,000	\$20,006	\$18,000
1022490	00-224-820	Hose & Couplings	\$0	\$3,500	\$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	\$9,497	\$9,586	\$9,586	\$9,780
1022490	00-224-860	Other Equipment	\$2,383	\$1,000	\$6,884	\$3,000
1022490	00-224-870	Recharging	\$0	\$2,500	\$1,477	\$2,000
1022490	00-224-880	Radio Repairs & Licenses	\$3,407	\$4,500	\$1,404	\$3,500
1022490	00-224-890	Others Expenses	\$4,524	\$5,000	\$251	\$1,000
			\$33,311	\$44,886	\$39,608	\$44,580
		Sub Total Fire Protection - Other	\$79,174	\$95,886	\$83,172	\$94,991
		Sub Total Fire Protection	\$177,285	\$206,982	\$194,268	\$206,087
PROTECTIVE SERVICES - DEBT CHARGES						
1022721	00-224-900	FD-Debt Chgs-Interest	\$2,219	\$2,310	\$1,610	\$1,700
		Department Totals before Depreciation	\$179,504	\$209,292	\$195,878	\$207,787
AMORTIZATION -FIRE PROTECTION						
1022550	00-226-100	Amortization- Fire Service	\$0	\$0	\$0	\$0
1022560		Gain/Loss Sale of Capital Assets	\$0	\$0	\$0	\$0
		Department Totals after Depreciation	\$179,504	\$209,292	\$195,878	\$207,787

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

			Actual 2015/16	Budget 2016/17	Actual 2016/17	Budget 2017/18
EMERGENCY MEASURES						
1022500	00-225-000	Emergency Measures (REMO)	\$4,569	\$3,424	\$3,255	\$2,262
1022500	00-225-100	Assistant Emergency Coordinator	\$2,572	\$2,582	\$2,582	\$2,618
			\$7,141	\$6,006	\$5,837	\$4,880
OTHER PROTECTION SERVICES						
1022900	00-224-250	Fire Inspection Services	\$11,331	\$11,371	\$10,166	\$10,308
1022900	00-229-200	Building Inspectors	\$13,581	\$13,630	\$13,630	\$13,828
1022900	00-229-300	Animal & Pest Control	\$29	\$775	\$138	\$1,500
			\$24,941	\$25,776	\$23,934	\$25,636
Department Totals			\$32,082	\$31,782	\$29,771	\$30,516
TOTAL PROTECTIVE SERVICES BEFORE DEPRECIATION			\$523,797	\$565,608	\$551,500	\$578,953
DEPRECIATION PROTECTIVE SERVICES			0	0	0	0
			\$523,797	\$565,608	\$551,500	\$578,953

TOWN OF MAHONE BAY
 STATEMENT OF REVENUE & EXPENDITURES
 TRANSPORTATION SERVICES

			Actual 2015/16	Budget 2016/17	Actual 2016/17	Budget 2017/18
ADMINISTRATION						
23111	00-231-110	Employee Benefits	\$20,792	\$20,546	\$17,961	\$21,290
23111	00-231-111	PW Administration Salaries	\$29,325	\$27,954	\$29,857	\$28,852
23111	00-231-112	Travel Director of Operations	\$2,163	\$2,200	\$1,816	\$2,200
23111	00-231-113	Telephone- PW Dept	\$990	\$1,200	\$926	\$1,000
23111	00-231-114	Office Supplies/Memberships	\$946	\$500	\$907	\$2,500
23180	00-231-120	Liability Insurance	\$6,582	\$6,024	\$6,138	\$6,551
			\$60,798	\$58,424	\$57,605	\$62,393
GENERAL EQUIPMENT						
	00-231-211	Gas & Oil (Skid Steer)	\$454	\$1,000	\$834	\$1,000
	00-231-212	Insurance (Skid Steer)	\$408	\$426	\$426	\$424
	00-231-213	Repairs (Skid Steer)	\$11,063	\$7,000	\$2,030	\$6,000
231311	00-231-311	Gas & Oil (5 Ton Truck)	\$2,872	\$4,000	\$2,386	\$3,200
231312	00-231-312	Insurance (5 Ton Truck)	\$1,199	\$1,232	\$1,232	\$1,292
231313	00-231-313	Repairs (5 Ton Truck)	\$3,441	\$8,000	\$11,451	\$13,000
231331	00-231-331	Gas & Oil (1 Ton Truck)	\$2,535	\$2,500	\$1,526	\$2,500
231332	00-231-332	Insurance (1 Ton Truck)	\$1,228	\$1,261	\$1,375	\$1,133
231333	00-231-333	Repairs (1 Ton Truck)	\$9,664	\$6,000	\$8,717	\$9,000
231341	00-231-341	Gas & Oil (Loader)	\$1,146	\$2,000	\$1,370	\$1,800
231342	00-231-342	Insurance (Loader)	\$617	\$636	\$636	\$634
231343	00-231-343	Repairs (Loader)	\$4,243	\$6,000	\$2,095	\$5,000
231351	00-231-351	Repairs Ford Tractor	\$820	\$1,000	\$446	\$1,000
			\$39,690	\$41,055	\$34,524	\$45,983
SMALL TOOLS						
23140	00-231-400	SmallTools & Equipment	\$550	\$1,000	\$797	\$800
WORKSHOPS, YARDS & OTHER BUILDINGS						
23151	00-231-510	P. W. Building - Lights	\$462	\$500	\$399	\$400
23152	00-231-520	P. W. Building - Fuel	\$2,373	\$2,500	\$2,551	\$3,138
		P. W. Building - Repairs	\$0	\$0	\$0	\$2,500
23153	00-231-530	P. W. Building - Telephone	\$433	\$600	\$772	\$700
23154	00-231-540	P. W. Building - Insurance	\$1,230	\$1,123	\$1,123	\$1,269
23155	00-231-550	Shed - Oakland Lake+PW Build	\$69	\$600	\$404	\$600
23156	00-231-560	Shed - Salt Storage	\$262	\$417	\$417	\$500
			\$4,829	\$5,740	\$5,666	\$9,107
OTHER						
23190	00-231-910	Staff Training	\$442	\$700	\$0	\$700
23190	00-231-900	Other - Safety Clothing	\$633	\$800	\$543	\$800
			\$1,075	\$1,500	\$543	\$1,500

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
TRANSPORTATION SERVICES

			Actual 2015/16	Budget 2016/17	Actual 2016/17	Budget 2017/18
ROADS & STREETS						
23231	00-232-310	Salaries	\$45,136	\$45,850	\$40,017	\$43,694
23233	00-232-330	Chloride & Cartage	\$0	\$400	\$0	\$400
23234	00-232-340	Salt & Cartage	\$25,255	\$35,000	\$33,194	\$35,000
23235	00-232-350	Sand & Gravel	\$3,955	\$6,000	\$2,275	\$5,000
23238	00-232-380	Patching Streets/Sidewalks - Materials	\$20,734	\$25,000	\$18,956	\$20,000
23239	00-232-390	Patching Streets - Other	\$2,752	\$4,000	\$1,470	\$2,500
232391	00-232-391	General Supplies & Expense	\$741	\$2,000	\$2,090	\$2,000
232392	00-232-392	Culverts & Ditching	\$1,413	\$2,500	\$0	\$2,500
232395	00-232-395	Rentals	\$1,145	\$5,000	\$5,829	\$5,000
232396	00-232-396	Street Cleaning	\$1,882	\$4,000	\$3,666	\$4,000
			\$103,013	\$129,750	\$107,497	\$120,094
STREET LIGHTING						
23250	00-232-500	Street Lighting	\$65,491	\$66,000	\$65,976	\$42,000
TRAFFIC SERVICE						
23261	00-232-610	Street Signs/Flags	\$1,410	\$2,500	\$686	\$2,000
23262	00-232-620	Painting Lines	\$6,195	\$8,802	\$9,223	\$8,000
23263	00-232-630	Maintence to Crossings /Curbs	\$3,304	\$0	\$0	\$0
23264	00-232-640	Engineering Services/Legal	\$2,590	\$2,000	\$0	\$2,000
			\$13,499	\$13,302	\$9,909	\$12,000
PUBLIC TRANSIT						
23510	00-235-100	Public Transit	\$0	\$0	\$0	\$0
DEBT CHARGES - TRANS SERV						
23721	00-237-210	Debenture Interest PW	\$3,151	\$8,685	\$6,655	\$11,827
			\$3,151	\$8,685	\$6,655	\$11,827
Department Totals before Depreciation			\$292,096	\$325,456	\$289,172	\$305,704
AMORTIZATION -TRANSPORTATION SERVICES						
1022550	00-237-500	Amortization - Transportation	\$0	\$0	\$0	\$0
1022560	00-237-560	Gain/Loss Sale of Capital Assets	\$0	\$0	\$0	\$0
			\$0	\$0	\$0	\$0
Department Totals after Depreciation			\$292,096	\$325,456	\$289,172	\$305,704

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

		Actual 2015/16	Budget 2016/17	Actual 2016/17	Budget 2017/18
SEWAGE COLLECTION SYSTEM					
ADMINISTRATION					
24211	00-242-211	\$6,517	\$6,656	\$6,635	\$6,856
	00-242-280	\$0	\$1,000	\$0	\$1,000
		<u>\$6,517</u>	<u>\$7,656</u>	<u>\$6,635</u>	<u>\$7,856</u>
SEWAGE COLLECTION SYSTEMS					
24221	00-242-210	\$14,922	\$15,661	\$14,698	\$16,073
	00-242-220	\$0	\$0	\$0	\$26,000
	00-242-270	\$0	\$1,300	\$3,806	\$3,000
24223	00-242-230	\$2,444	\$3,000	\$5,155	\$5,000
	00-242-235	\$3,217	\$3,000	\$1,887	\$2,500
24224	00-242-240	\$5,334	\$7,000	\$3,071	\$5,500
		<u>\$25,917</u>	<u>\$29,961</u>	<u>\$28,617</u>	<u>\$58,073</u>
SEWAGE LIFT STATIONS					
	00-242-245	\$1,662	\$22,000	\$10,089	\$10,000
24225	00-242-250	\$23,925	\$24,000	\$22,514	\$23,000
24226	00-242-260	\$534	\$541	\$541	\$747
		<u>\$26,121</u>	<u>\$46,541</u>	<u>\$33,144</u>	<u>\$33,747</u>
SEWAGE TREATMENT & DISPOSAL					
24221	00-242-400	\$19,134	\$19,927	\$16,227	\$19,604
	00-242-255	\$3,605	\$5,500	\$3,658	\$4,500
	00-242-410	\$2,122	\$1,500	\$2,377	\$2,000
24225	00-242-420	\$29,902	\$30,000	\$28,303	\$30,000
	00-242-233	\$1,265	\$1,300	\$1,275	\$1,300
24226	00-242-430	\$294	\$300	\$300	\$460
		<u>\$56,322</u>	<u>\$58,527</u>	<u>\$52,140</u>	<u>\$57,864</u>
		\$114,877	\$142,685	\$120,536	\$157,540
GARBAGE & WASTE COLLECTION					
24323	00-243-230	\$63,294	\$69,434	\$65,757	\$66,000
24324	00-243-240	\$0	\$0	\$7,265	\$5,475
24324	00-243-240	\$7,316	\$8,000	\$8,386	\$8,300
		<u>\$70,610</u>	<u>\$77,434</u>	<u>\$81,408</u>	<u>\$79,775</u>
MUNICIPAL SOLID WASTE SITE					
24331	00-243-310	\$123,083	\$85,000	\$84,764	\$82,366
	00-243-330	\$2,940	\$3,000	\$3,224	\$9,622
	00-243-340	\$1,379	\$1,000	\$0	\$0
	00-243-350	\$0	\$1,000	\$920	\$1,000
		<u>\$127,402</u>	<u>\$90,000</u>	<u>\$88,908</u>	<u>\$92,988</u>
		\$198,012	\$167,434	\$170,316	\$172,763
DEBT CHARGES-ENVIRN HEALTH					
24721	00-247-210	\$859	\$687	\$330	\$378
		<u>\$859</u>	<u>\$687</u>	<u>\$330</u>	<u>\$378</u>
Department Totals before Depreciation		\$313,748	\$310,806	\$291,182	\$330,681
AMORTIZATION-ENVIRN HEALTH					
24721	00-248-120	\$0	\$0	\$0	\$0
	Gain/Loss on Sale of Capital Assets	\$0	\$0	\$0	\$0
		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Department Totals after Depreciation		\$313,748	\$310,806	\$291,182	\$330,681

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

	Actual 2015/16	Budget 2016/17	Actual 2016/17	Budget 2017/18
HOUSING				
1025100 00-251-100 Cemeterys - Operating Grant	\$9,000	\$9,000	\$9,000	\$9,000
1025310 00-253-100 Deficit-Regional Housing	\$25,402	\$15,000	\$13,774	\$15,000
	\$34,402	\$24,000	\$22,774	\$24,000
Amortization - Public Health Services				
Department Total before Depreciation	\$34,402	\$24,000	\$22,774	\$24,000
Amortization - Public Health Services				
1025450 00-257-500 Amortization -PH	\$0	\$0	\$0	\$0
Department Total after Depreciation	\$34,402	\$24,000	\$22,774	\$24,000

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

	Actual 2015/16	Budget 2016/17	Actual 2016/17	Budget 2017/18
ENVIRONMENTAL PLANNING & ZONING				
1026140 00261-400 Regional Planning	\$48,215	\$48,408	\$48,407	\$49,085
1026190 00-261-100 Strategic Planning	\$0	\$0	\$0	\$0
1026190 00-261-150 Climate Change Action Plan	\$50	\$0	\$0	\$0
1026190 00-261-200 Engineering Services	\$0	\$0	\$0	\$0
1026190 00-261-300 Legal Services/ Advertising	\$1,301	\$2,000	\$6,291	\$2,000
	\$1,351	\$2,000	\$6,291	\$2,000
	\$49,566	\$50,408	\$54,698	\$51,085
COMMUNITY DEVELOPMENT				
1026250 00-262-500 South Shore REN	\$1,804	\$3,620	\$3,620	\$3,671
1026290 00-262-900 Economic Development Other	\$1,304	\$2,000	\$9,509	\$7,000
1026290 00-262-910 Community Ad hoc Committees	\$6,369	\$6,000	\$4,695	\$2,000
	\$7,673	\$8,000	\$14,204	\$9,000
	\$9,477	\$11,620	\$17,824	\$12,671
Debt Charges				
1026721 00-267-000 Interest on Debt-ED	\$0	\$0	\$0	\$0
OTHER ENVIRONMENTAL SERVICES				
1026910 00-269-100 Tourism	\$14,159	\$13,000	\$10,363	\$16,000
1026990 00-262-400 Public Comfort Stations	\$22,233	\$25,000	\$24,218	\$27,000
1026990 00-262-450 Community Beautification	\$2,186	\$2,500	\$250	\$2,500
1026990 00-269-200 Public Receptions	\$250	\$500	\$281	\$500
1026990 00-269-920 Wharf Expenses	\$3,935	\$3,500	\$1,956	\$3,500
	\$28,604	\$31,500	\$26,705	\$33,500
	\$42,763	\$44,500	\$37,068	\$49,500
Department Totals before Depreciation	\$101,806	\$106,528	\$109,590	\$113,256
Amortization - Environmental Development Services				
1026650 00-269-000 Amortization - ED	\$0	\$0	\$0	\$0
1026660 Gain/Loss on Sale of Capital Assets	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Department Totals after Depreciation	\$101,806	\$106,528	\$109,590	\$113,256

NOTE: TWO TOTALS ON THIS PAGE

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

			Actual 2015/16	Budget 2016/17	Actual 2016/17	Budget 2017/18
ADMINISTRATION						
27110	00-271-111	Rec Administration Salaries	\$3,258	\$3,328	\$3,317	\$3,429
			\$3,258	\$3,328	\$3,317	\$3,429
PROGRAMS & SERVICES						
27190	00-271-910	Community Grant Program	\$1,500	\$1,500	\$1,200	\$1,000
27190	00-271-920	Special Projects	\$726	\$600	\$609	\$700
27190	00-271-930	Department Sponsored Programing	\$0	\$0	\$0	\$0
27190	00-271-940	Summer Programs	\$0	\$0	\$0	\$0
27190	00-271-950	Program Development	\$0	\$0	\$0	\$0
27190	00-271-960	Professional Development	\$0	\$0	\$0	\$0
			\$2,226	\$2,100	\$1,809	\$1,700
PARKS PLAYGROUNDS FIELDS						
27180	00-271-800	Parks Fields Playgrounds	\$1,881	\$7,000	\$2,742	\$6,000
27180	00-271-810	Insurance	\$726	\$751	\$751	\$1,010
27180	00-271-820	Labour	\$15,378	\$14,072	\$13,215	\$15,525
27180	00-271-830	Travel/Mileage	\$2,263	\$2,500	\$1,744	\$2,200
27130	00-271-935	Swimming Pool Operation	\$10,187	\$10,520	\$9,241	\$9,600
			\$30,435	\$34,843	\$27,693	\$34,335
CULTURAL BUILDINGS & FACILITIES						
27252	00-272-520	SouthShore Regional Library	\$5,712	\$5,712	\$5,712	\$5,770
27270	00-272-700	Heritage Properties	\$972	\$1,000	\$175	\$500
27275	00-272-750	Mahone Bay Museum	\$7,564	\$8,000	\$7,688	\$8,000
27290	00-272-900	Bandstand Maintenance	\$511	\$281	\$573	\$2,500
			\$14,759	\$14,993	\$14,148	\$16,770
DEBT CHGS- RECREATION & CULTURAL SERVICES						
	00-277-000	Interest on Debt- R&C	\$0	\$0	\$0	\$0
			\$0	\$0	\$0	\$0
Department Totals before Depreciation			\$50,678	\$55,264	\$46,967	\$56,234
Amortization - Recreation & Cultural Services						
1026650	00-279-970	Amortization-R&C	\$0	\$0	\$0	\$0
1026660		Gain/Loss on Sale of Capital Assets	\$0	\$0	\$0	\$0
			\$0	\$0	\$0	\$0
Department Totals after Depreciation			\$50,678	\$55,264	\$46,967	\$56,234

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

			Actual	Budget	Actual	Budget
			2015/16	2016/17	2016/17	2017/18
EDUCATION						
EDUCATION						
28811	00-288-110	Education - Mandatory Contribution	\$382,975	\$391,593	\$391,593	\$393,640

TOWN OF MAHONE BAY
 STATEMENT OF REVENUE & EXPENDITURES
 FISCAL SERVICES

FISCAL SERVICES

DEBT CHARGES						
1061010	00-281-310	Principal Installments or Sinking Fund Reg.	\$66,400	\$93,700	\$93,700	\$86,200
			\$66,400	\$93,700	\$93,700	\$86,200

TRANSFERS TO/FROM FUNDS

TRANSFER TO OWN FUNDS & AGENCIES-OTHER FUNDS

1066020	00-282-210	Special Reserve Fund - Capital	\$0	\$0	\$0	\$0
1066020	00-282-220	Special Reserve Fund-Equipment	\$63,867	\$28,000	\$28,000	\$50,000
1066010	00-282-230	Special Reserve Fund-Operating	\$0	\$0	\$0	\$0
1066010	00-282-235	Special Reserve Op -Round Up Fund	\$0	\$0	\$0	\$0
1066030	00-282-240	General Capital Fund (from Revenue)	\$195,337	\$166,800	\$178,985	\$282,100
1068010	00-282-310	Water Utility Levy (Infrastructure Funds)	\$25,000	\$0	\$0	\$25,000
			\$284,204	\$194,800	\$206,985	\$357,100

TRANSFER FROM RESERVES

1069095	00-191-200	Use of Prior Year's Surplus	\$44,074	\$27,000	\$0	\$0
1067010	00-191-250	Transfer- Operating Reserve	\$0	\$0	\$0	\$11,500
1067010	00-191-300	Transfers-Capital Reserves	\$0	\$0	\$0	\$0
1067010	00-191-400	Transfers-Equipment Reserve	\$0	\$0	\$0	\$0
1068020	00-191-900	Other (Dividend E/Light)	\$0	\$0	\$0	\$0
1068010	00-191-950	Other (Dividend Water)	\$0	\$0	\$0	\$0

TOTAL LOCAL GOVERNMENTS

	\$44,074	\$27,000	\$0	\$11,500
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Department Totals

	(\$240,130)	(\$167,800)	(\$206,985)	(\$345,600)
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NOTE 3 TOTALS ON THIS PAGE

TOWN OF MAHONE BAY CAPITAL BUDGETS

2017/18

C4

Source of Funding which is used for Capital & Other Expenditures

	BUDGET
Infrastructure Charges	142,800
Deed transfer tax	50,000
Dividend from AREA	148,000
Tax Rate	27,500
Net Revenue Available	368,300

Town of Mahone Bay Capital Budget Considerations

Debt Charges 2017/18	Principal	BUDGET
		86,200

		BUDGET
Radio Tower Building & Wiring		5,000
Facilities Building Design		50,000
Reconstruction -Clairmont Street		804,651
Reconstruction - Pleasant St		1,361,507
Repaving Clearway Street		165,000
Waste Receptable - 3 Stream	New Playground	3,000
Replace Snow Plow		9,000
Sewer Lagoon #2	Replace Baffle	20,000
VIC Renovations		52,000
Culvert Replacements		10,000
New Sewer Services		10,000
Retaining Wall - Ernst Brook	in cooperation with Drugstore	50,000
Swimming Pool Improvements	Replace Piping	15,000
New Natural Playground	Jubilee Park (Balance)	7,500
New Surface -Tennis Courts	Kinburn St (Balance)	42,000
Tennis Courts - Parking Lot	Hawthorn Rd	8,000
Replace Dinghy Docks/Gangway		26,000
Pick-up Truck		30,000
TOTAL CAPITAL PROJECTS 2016/17		2,668,658

TOWN OF MAHONE BAY CAPITAL BUDGETS

2017/18

C4

CAPITAL PROJECTS FINANCING SOURCES

Financing Netted against Capital

C4

CAPITAL REVENUE

Prov Health & Wellness Grants	Swimming Pool	(5,000)
Lions Club - Swimming Pool		(5,000)
ACOA - 150 Grant	Bal Tennis Club	(18,660)
CWWF Grant	Clairmont St	(460,501)
CWWF Grant	Pleasant Street	(718,822)
Capital Borrowing	Clairmonnt	(200,000)
Capital Borrowing	Pleasant Street	(400,000)
Capital Reserve	Clairmont & Pleasant/&Wall	(420,000)
Gas Tax Grant		(77,692)
Equipment Reserve/ Fire Dept		(5,000)
Equipment Reserve/Other		(33,000)
Operating Reserve		
Insurance Proceeds	VIC	(42,883)

Capital/Revenue REVENUE (2,386,558)

NET Capital 2016/17 including Debt Charg **00-282-240** 282,100

UNALLOCATED FUNDS 0

Transfer to Equipment Reserves for 2017/18

Reserve for Wharf Repairs	0
Playground Equipment Reserve	0
Fire Fighting Equipment	33,000
General Equipment Reserve	17,000

Total Trf to Equip Reserve 2016/17 50,000

Transfer to Water Utility (Infrastructure Funds)

Transfer to Water Utility 25,000

Transfer to Operating Reserve for 2017/18 0

TOWN OF MAHONE BAY CAPITAL BUDGETS

2017/18

C4

C4

Water Utility 2016/17

BUDGET

Water Principal Debt Charges	Principal	<u>58,300</u>
Water Utility Capital Expenditures		Budget
Land Purchase Watershed		0
Clairmont St Reconstruction	Water Portion	242,809
Pleasant Street Reconstruction	Water Portion	643,425
New Water Services		5,000
New Water Meters		4,605
Micro-filter Membranes (Reserve)	Purchase/Reserve	12,000
	Total	<u>907,839</u>
Financing of Water Projects		
Contributions	New Services	(5,000)
Depreciation Funds		(100,000)
Build Canada Fund		0
CWWF Grant	Clairmont	(164,939)
CWWF Grant	Pleasant	(437,900)
Infrastructure Grant		0
Other Grant		0
Capital Loan		<u>(200,000)</u>
	Total Financing	<u>(907,839)</u>
Net Capital from Revenue	10-229-400	<u>0</u>
Total Water Capital (Projects & Debt Charges)		<u>966,139</u>

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

TOWN OF MAHONE BAY CAPITAL BUDGETS

2017/18

C4

C4

Electric Utility 2016/17

BUDGET

Pole Replacements Hawthorn Hill		10,000
Pole Replacement Pleasant Street		8,000
New Poles - Building Kinburn St		14,000
Pole - New Condo		8,000
Transformers		35,000
New Meters		7,000
Meter Pack - Edgewater		1,000
LED Street Lighting Hawthorne Hill		5,000
Cutouts Main Street		3,000
New Street Lights	Yard Lights- VIC & WTP	4,000
Various Capital Line Work		10,000
	Total Capital for 2015/16	<u>105,000</u>

Electric Utility - Capital Funding Sources

BUDGET

Capital Contributions		(5,000)
Depreciation Funds		(100,000)
Capital Loan		0
Electric Surplus		0
	Total Revenue 2015/16	<u>(105,000)</u>
Net: Capital/Revenue 2016/17	20-635-000	<u>0</u>

TOWN OF MAHONE BAY
WATER UTILITY
SUMMARY of REVENUE & EXPENDITURES

		Actual 2015/16	Budget 2016/17	Actual 2016/17	Budget 2017/18
OPERATING REVENUE					
11000	Metered Sales	\$419,871	\$457,659	\$458,467	\$450,000
12000	Flat Rate Sales	\$0	\$0	\$0	\$0
13000	Public Fire Protection	\$98,511	\$111,096	\$111,496	\$111,496
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	\$9,824	\$10,875	\$13,234	\$12,200
		\$529,646	\$581,070	\$584,637	\$575,136
OPERATING EXPENDITURE					
21000	Source of Supply	\$3,837	\$4,000	\$406	\$4,000
22000	Pumping	\$14,285	\$18,479	\$15,075	\$18,496
23000	Water Treatment	\$131,306	\$144,854	\$119,765	\$148,540
24000	Tranmission & Distribution	\$80,960	\$87,091	\$73,259	\$81,528
25000	Administration & General	\$119,818	\$130,889	\$119,564	\$149,903
26000	Depreciation	\$79,747	\$105,000	\$100,000	\$100,000
27000	Taxes	\$613	\$1,000	\$634	\$1,000
28000	Other Operating Expenditures	\$0	\$0	\$0	\$0
		\$430,566	\$491,313	\$428,703	\$503,467
	OPERATING PROFIT	\$99,080	\$89,757	\$155,934	\$71,669
18000	Non- Operating Revenue	\$59,759	\$33,600	\$33,530	\$26,300
29000	Non-Operating Expenditures	\$104,221	\$91,835	\$137,886	\$85,913
	Excess of Revenue Over Expenditur	\$54,618	\$31,522	\$51,578	\$12,056

TOWN OF MAHONE BAY
WATER UTILITY
STATEMENT OF OPERATING REVENUE

		Actual 2015/16	Budget 2016/17	Actual 2016/17	Budget 2017/18
11000	METERED SALES				
11100	10-211-100 Residential	\$271,688	\$296,140	\$284,669	\$280,000
11200	10-211-200 Commercial	\$148,183	\$161,519	\$173,798	\$170,000
11300	Industrial	\$0	\$0	\$0	\$0
11400	Vessels	\$0	\$0	\$0	\$0
		\$419,871	\$457,659	\$458,467	\$450,000
12000	FLAT RATE SALES				
12100	Residential	\$0	\$0	\$0	\$0
12200	Commercial/Institutional	\$0	\$0	\$0	\$0
12300	Industrial	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
13000	FIRE PROTECTION				
13100	10-213-100 Public Fire Protection	\$98,511	\$111,096	\$111,496	\$111,496
13200	Private Fire Protection (Other Municipi	\$0	\$0	\$0	\$0
13300	Private Fire Protection (Other)	\$0	\$0	\$0	\$0
		\$98,511	\$111,096	\$111,496	\$111,496
14000	10-214-000 SPRINKLER SERVICE	\$1,440	\$1,440	\$1,440	\$1,440
15000	SALES TO OTHER UTILITIES	\$0	\$0	\$0	\$0
16000	FORFEITED DISCOUNTS	\$0	\$0	\$0	\$0
17000	OTHER OPERATING REVENUE				
17100	10-217-100 Special Services	\$5,650	\$5,000	\$6,000	\$5,000
17200	10-217-200 Rent (Aliant & Eastlink)	\$4,174	\$5,875	\$7,234	\$7,200
		\$9,824	\$10,875	\$13,234	\$12,200
	TOTAL	\$529,646	\$581,070	\$584,637	\$575,136

TOWN OF MAHONE BAY
 WATER UTILITY
 18000 NON-OPERATING REVENUE

		Actual 2015/16	Budget 2016/17	Actual 2016/17	Budget 2017/18
18000	NON-OPERATING REVENUE				
18200	10-218-200 Interest	\$1,198	\$1,100	\$1,021	\$1,100
18300	10-218-300 Grants	\$0	\$0	\$0	\$0
18400	10-218-400 Appropriations From Other Funds	\$25,000	\$0	\$0	\$25,000
18500	10-218-500 Amortization of Deferred Assistance	\$0	\$0	\$0	\$0
18600	10-218-600 Transfer From Depreciation Fund	\$32,300	\$32,300	\$32,300	\$0
18900	10-218-900 Other	\$1,261	\$200	\$209	\$200
		\$59,759	\$33,600	\$33,530	\$26,300
	TOTAL REVENUE	\$589,405	\$614,670	\$618,167	\$601,436

TOWN OF MAHONE BAY
 WATER UTILITY
 21000 SOURCE OF SUPPLY

			Actual 2015/16	Budget 2016/17	Actual 2016/17	Budget 2017/18
21100	10-211-150	SUPERVISION & ENGINEERING	\$2,086	\$2,000	\$0	\$2,000
21200		OPERATING LABOR	\$0	\$0	\$0	\$0
21300		OPERATION SUPPLIES & EXPENSES	\$0	\$0	\$0	\$0
21400		MAINTENANCE OF PLANT				
21410		Reservoirs	\$0	\$0	\$0	\$0
21420	10-214-200	Intakes	\$1,751	\$2,000	\$406	\$2,000
21430		Wells & Springs	\$0	\$0	\$0	\$0
21440		Other	\$0	\$0	\$0	\$0
			\$1,751	\$2,000	\$406	\$2,000
21500		WATER PURCHASED	\$0	\$0	\$0	\$0
21600		RENTS	\$0	\$0	\$0	\$0
21900		OTHER	\$0	\$0	\$0	\$0
		TOTAL	\$3,837	\$4,000	\$406	\$4,000

TOWN OF MAHONE BAY
 WATER UTILITY
 22000 PUMPING

			Actual 2015/16	Budget 2016/17	Actual 2016/17	Budget 2017/18
22100	10-222-100	SUPERVISION & ENGINEERING	\$0	\$0	\$0	\$0
22200	10-222-200	OPERATING LABOR	\$3,823	\$3,979	\$3,616	\$3,996
22300	10-222-300	FUEL	\$0	\$0	\$0	\$0
22400	10-222-400	POWER PURCHASED	\$10,213	\$11,000	\$10,593	\$11,000
22500		MAINTENANCE OF PLANT				
22510	10-222-510	Structures & Improvements	\$0	\$1,000	\$0	\$1,000
22520	10-222-520	Pumping Equipment	\$249	\$2,500	\$866	\$2,500
			\$249	\$3,500	\$866	\$3,500
22600		RENTS	\$0	\$0	\$0	\$0
22900	10-222-900	OTHER	\$0	\$0	\$0	\$0
		TOTAL	\$14,285	\$18,479	\$15,075	\$18,496

TOWN OF MAHONE BAY
WATER UTILITY
23000 WATER TREATMENT

		Actual 2015/16	Budget 2016/17	Actual 2016/17	Budget 2017/18
23100	SUPERVISION & ENGINEERING				
10-223-100	Treatment - Supervision & Engin.	\$0	\$0	\$0	\$0
10-241-100	WTR - Administration Salaries	\$16,255	\$8,321	\$8,294	\$8,570
		\$16,255	\$8,321	\$8,294	\$8,570
23200	10-223-200 OPERATING LABOR	\$15,291	\$31,833	\$14,464	\$31,970
23300	OPERATION SUPPLIES & EXPENSES				
23310	10-223-310 Chemicals & Additives	\$36,485	\$40,000	\$38,412	\$40,000
23390	10-223-390 Water Testing Fees	\$7,605	\$8,000	\$8,159	\$12,300
		\$44,090	\$48,000	\$46,571	\$52,300
23400	MAINTENANCE OF PLANT				
23410	10-223-410 Treatment Structures & Improvemen	\$1,161	\$1,500	\$1,033	\$1,500
23410	10-223-415 Fuel & Electricity	\$45,938	\$45,000	\$43,460	\$45,000
	10-223-418 Internet/ Scada	\$1,397	\$2,200	\$2,052	\$2,200
23420	10-223-420 Treatment - Equipment	\$7,174	\$8,000	\$3,891	\$7,000
		\$55,670	\$56,700	\$50,436	\$55,700
23500	RENT	\$0	\$0	\$0	\$0
23900	OTHER	\$0	\$0	\$0	\$0
	TOTAL	\$131,306	\$144,854	\$119,765	\$148,540

TOWN OF MAHONE BAY
WATER UTILITY
24000 TRANSMISSION & DISTRIBUTION

			Actual 2015/16	Budget 2016/17	Actual 2016/17	Budget 2017/18
24100	10-224-100	SUPERVISION & ENGINEERING	\$0	\$8,320	\$8,294	\$8,570
24200		MAPS & RECORDS	\$0	\$0	\$0	\$0
24300		OPERATION LABOR				
24310	10-224-310	Mains	\$57,343	\$43,771	\$54,240	\$43,958
			\$57,343	\$43,771	\$54,240	\$43,958
24400		MAINTENANCE OF PLANTS				
24410	10-224-410	Reservoirs	\$0	\$6,000	\$0	\$3,000
	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	\$12,124	\$12,000	\$3,993	\$10,000
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	\$5,268	\$6,000	\$342	\$5,000
24440	10-224-492	Meters	\$35	\$500	\$184	\$500
24440	10-224-493	Hydrants	\$324	\$2,000	\$361	\$2,000
			\$17,751	\$28,500	\$4,880	\$22,500
24500	10-224-500	RENT	\$0	\$0	\$0	\$0
24600	10-224-600	STORE EXPENSES	\$0	\$0	\$0	\$0
24700	10-224-700	TRANSPORTATION	\$5,630	\$6,000	\$5,635	\$6,000
24800	10-224-800	SHOP EXPENSES	\$236	\$500	\$210	\$500
24900	10-224-900	OTHER	\$0	\$0	\$0	\$0
		TOTAL	\$80,960	\$87,091	\$73,259	\$81,528

TOWN OF MAHONE BAY
WATER UTILITY
5000 ADMINISTRATION & GENERAL

		Actual 2015/16	Budget 2016/17	Actual 2016/17	Budget 2017/18
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	\$617	\$1,500	\$2,221	\$1,500
25190	10-225-190 Other				
		\$617	\$1,500	\$2,221	\$1,500
25200	SALARIES				
25220	10-225-220 Allocated	\$55,319	\$56,505	\$57,702	\$68,293
25290	10-225-290 Officers & Executives	\$6,382	\$6,425	\$6,400	\$7,230
		\$61,701	\$62,930	\$64,102	\$75,523
25300	GENERAL OFFICE EXPENSES				
25320	10-225-320 Training Costs/Health & Safety (25%)	\$3,731	\$3,500	\$1,326	\$3,500
25330	10-225-330 General Office	\$844	\$500	\$521	\$500
25340	10-225-340 Allocated Office Expenses	\$13,000	\$13,000	\$13,036	\$13,000
25330	10-225-350 Advertising	\$111	\$500	\$783	\$500
25330	10-225-360 Mileage Water Staff	\$414	\$1,500	\$0	\$1,500
25330	10-225-370 Telephone/Internet	\$2,287	\$3,000	\$2,113	\$2,300
25330	10-225-380 Accrued Vacation Pay	\$1,063	\$693	\$0	\$6,372
25330	10-225-380 Employee Benefits	\$21,990	\$25,680	\$18,270	\$26,614
		\$43,440	\$48,373	\$36,049	\$54,286
25400	PROFESSIONAL FEES				
25410	10-225-410 Auditors	\$6,000	\$8,000	\$8,000	\$8,000
25420	10-225-420 Legal	\$0	\$2,000	\$0	\$1,000
25430	10-225-430 Special Services	\$0	\$0	\$0	\$0
		\$6,000	\$10,000	\$8,000	\$9,000
25500	10-225-500 REGULATORY EXPENSES	\$795	\$1,000	\$1,590	\$2,000
25600	10-225-600 INSURANCE	\$7,265	\$7,086	\$7,602	\$7,594
25700	10-225-700 RENTS OF GENERAL PROPERTY	\$0	\$0	\$0	\$0
25800	10-225-800 MAINTENCE OF GENERAL PROPE	\$0	\$0	\$0	\$0
25900	10-225-900 OTHER (H.S.T.)	\$0	\$0	\$0	\$0
	TOTAL	\$119,818	\$130,889	\$119,564	\$149,903
26000	10-226-000 DEPRECIATION	\$79,747	\$105,000	\$100,000	\$100,000
27000	10-227-000 TAXES	\$613	\$1,000	\$634	\$1,000

TOWN OF MAHONE BAY
WATER UTILITY
29000 NON-OPERATING EXPENDITURES

		Actual 2015/16	Budget 2016/17	Actual 2016/17	Budget 2017/18
29100	REDEMPTION OF LONG TERM DEBT				
29110	10-229-110 Principal	\$50,000	\$50,000	\$50,000	\$50,000
	10-229-115 Prinicipal Interfund Loan	\$8,300	\$8,300	\$8,300	\$8,300
		\$58,300	\$58,300	\$58,300	\$58,300
29200	10-229-200 INTEREST ON LONG TERM DEBT	\$30,994	\$28,496	\$26,683	\$26,200
29300	OTHER INTEREST				
29320	10-229-300 Non-Oper.-Other Interest	\$89	\$250	\$321	\$350
29310	10-293-100 Bank Charges	\$0	\$0	\$0	\$0
29320	10-293-200 Short Term Borrowing	\$3,749	\$3,549	\$2,441	\$0
29330	10-293-300 Interfund	\$1,290	\$1,240	\$1,090	\$1,063
		\$5,128	\$5,039	\$3,852	\$1,413
29400	10-229-400 CAPITAL EXPENDITURES OUT OF REVENUE	\$9,799	\$0	\$49,051	\$0
29900	10-229-900 OTHER	\$0	\$0	\$0	\$0
	TOTAL	\$104,221	\$91,835	\$137,886	\$85,913

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

			Actual	Budget	Actual	Budget
			2015/16	2016/17	2016/17	2017/18
REVENUE						
501	20-501-000	Domestic Service-Sales	\$905,063	\$925,000	\$929,432	\$938,000
502	20-502-000	Commercial Service-Sales	\$64,766	\$65,000	\$69,245	\$70,000
504	20-504-000	Industrial Power-Sales	\$759,145	\$760,000	\$753,042	\$760,000
505	20-505-000	Street Lighting	\$70,520	\$70,000	\$71,906	\$46,000
510	20-510-000	Misc Revenue (Conn Charges)	\$3,040	\$3,000	\$3,415	\$3,000
510	20-510-100	Electrical Wiring Permit Fees	\$2,608	\$3,150	\$4,692	\$3,300
501	20-510-200	SALE OF EXCESS RENEWAL CERTIFICATE	\$6,318	\$15,600	\$23,727	\$32,400
511	20-511-000	Interest on Overdue Accounts	\$6,461	\$6,000	\$3,915	\$6,000
523	20-523-000	Non-Operating Revenue				
		Interest Revenue	\$0	\$0	(\$42)	\$0
530	20-530-000	Non-Operating Revenue				
		Other	\$24,348	\$15,000	\$15,026	\$15,000
550	20-550-000	Transfer from Depreciation Funds	\$0	\$0	\$0	\$0
		Transfer from Surplus	\$0	\$0	\$0	\$25,000
TOTAL REVENUE			\$1,842,269	\$1,862,750	\$1,874,358	\$1,898,700
EXPENDITURES						
Power Purchased						
611	20-611-000	Power Purchased -NSPI	\$1,416,449	\$1,308,566	\$1,220,666	\$1,152,635
	20-611-100	Power Purchased -AREA	\$50,517	\$158,400	\$238,624	\$357,936
	20-611-200	Power Purchased Solar Power	\$0	\$1,874	\$0	\$0
	20-611-600	Power Purchased - Imports	\$0	\$0	\$0	\$0
	20-612-000	NSPI OATT/Scheduling Tariffs/	\$0	\$0	\$0	\$0
			\$1,466,966	\$1,468,840	\$1,459,290	\$1,510,571
Distribution Costs						
614	20-614-000	Supervision Salaries	\$9,811	\$9,985	\$9,952	\$10,284
614.1	20-614-100	Salaries	\$70,240	\$89,485	\$94,130	\$87,359
620.4	20-620-420	Staff Mileage	\$297	\$400	\$169	\$400
	20-620-920	Accrued Vacation Pay	(\$126)	\$485	\$0	\$536
620.9	20-620-900	Employee Benefits	\$32,088	\$30,818	\$25,912	\$31,937
	20-614-150	Engineering/Consultants	\$0	\$0	\$956	\$5,000
	20-614-175	Contracted Services -Operating	\$724	\$5,000	\$214	\$3,000
614.2	20-614-200	Supplies	\$4,164	\$2,000	\$1,194	\$2,000
	20-614-250	Inventory Purchases	\$0	\$0	\$22,113	\$0
	20-614-260	Staff Communications -Cell Phones	\$332	\$500	\$318	\$500
	20-614-270	Electrical Inspection Services	\$307	\$500	\$69	\$400
614.3	20-614-300	Meters Expenses	\$1,485	\$3,000	\$1,452	\$2,000
	20-614-320	Maintenance of Transformers	\$7	\$500	\$777	\$1,000
	20-614-340	Maintenance of Services	\$1,526	\$1,000	\$1,406	\$1,500
614.4	20-614-400	Reading Meters	\$2,500	\$3,000	\$2,838	\$3,000
614.5	20-614-500	Street Light Expense	\$1,137	\$500	\$446	\$500
614.6	20-614-600	Small Tools	\$230	\$1,000	\$664	\$1,000
614.7	20-614-700	Vehicle Expense	\$21,059	\$20,000	\$19,261	\$20,000
620.7	20-620-700	Training Costs/Health & Safety (25%)	\$225	\$1,500	\$1,802	\$1,500
614.8	20-614-800	Other Expense	\$244	\$1,000	\$0	\$500
	20-614-850	Rental Town Property for Poles Lines	\$24,480	\$24,480	\$24,480	\$0
			\$170,730	\$195,153	\$208,153	\$172,416

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

		Actual 2015/16	Budget 2016/17	Actual 2016/17	Budget 2017/18	
Administration						
	20-620-050	Executive Salaries	\$15,990	\$16,064	\$16,000	\$18,071
620.1	20-620-100	Accounting Salaries & CAO	\$83,227	\$80,681	\$82,095	\$88,326
620.2	20-620-200	Auditors	\$11,000	\$12,000	\$12,000	\$12,000
620.4	20-620-400	Bad Debt Expense	(\$4,925)	\$5,000	\$7,046	\$5,000
620.4	20-620-410	Electric Light Coop /Area Costs	\$1,177	\$1,000	\$2,091	\$2,500
620.4	20-620-430	Photocopy Lease/Rental	\$3,152	\$3,225	\$3,491	\$3,100
620.4	20-620-450	Computer Maintenance (Procom)	\$3,975	\$4,000	\$3,929	\$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	\$376	\$600	\$398	\$500
620.5	20-620-510	Insurance	\$10,174	\$9,567	\$10,041	\$10,255
620.8	20-620-800	Regulatory Expense	\$2,124	\$2,300	\$2,125	\$2,300
			\$152,590	\$160,757	\$165,536	\$172,372
631	20-631-000	Taxes	\$0	\$0	\$0	\$0
632	20-632-000	Depreciation of Plant	\$32,091	\$37,000	\$37,000	\$37,000
635	20-635-000	Capital Expense From Revenue	\$0	\$0	\$0	\$0
	20-637-000	Interest Expense	(\$401)	\$1,000	\$680	\$1,000
TOTAL EXPENDITURES			\$1,821,976	\$1,862,750	\$1,870,659	\$1,893,359
Surplus (Deficit)			\$20,293	\$0	\$3,699	\$5,341
TOTAL			\$1,842,269	\$1,862,750	\$1,874,358	\$1,898,700

PARK CEMETERY
Operating Budget

	2015/16	2016/17	2016/17	2017/18
	ACTUALS	BUDGET	ACTUALS	BUDGET
Revenue				
Investment income	\$ 1,493	\$ 1,500	\$ 1,545	\$ 1,500
Grant from Town	\$ 3,500	\$ 4,000	\$ 4,000	\$ 5,000
Donations				
Perpetual Care/Sale of Lots	4,550	3,000	4,550	3,500
Interment Fees	1,100	1,000	1,400	1,000
Monument Fees	100	100	200	200
	10,743	9,600	11,695	11,200
Expenditures				
Signage	-	500	-	600
Trees/Improvements	-	-	-	2,500
Mowing and grounds upkeep	8,764	7,500	6,152	7,000
Administration/Legal/Audit	900	900	900	900
	9,664	8,900	7,052	11,000
Surplus of revenue over expenditures	\$ 1,079	\$ 700	\$ 4,643	\$ 200

TOWN OF MAHONE BAY
BAYVIEW CEMETERY
Operating Budget

	2015/16	2016/17	2016/17	2017/18
	ACTUALS	BUDGET	ACTUALS	BUDGET
Revenue				
Investment income	\$ 2,839	\$ 2,600	\$ 2,845	\$ 2,770
Grant from Town	5,500	5,000	5,000	4,000
Donations		-		-
Perpetual care				
Annual upkeep		30	30	30
	\$ 8,339	\$ 7,630	\$ 7,875	\$ 6,800
Expenditures				
Improvements/Grounds Upkeep	\$ 262	\$ 1,500	\$ 658	\$ 2,500
Mowing	4,384	4,500	1,510	3,000
Administration/Legal/Audit	1,112	900	900	900
	\$ 5,758	\$ 6,900	\$ 3,068	\$ 6,400
Surplus of revenue over expenditures	\$ 2,581	\$ 730	\$ 4,807	\$ 400