

TOWN OF MAHONE BAY
2019/20
OPERATING / CAPITAL BUDGETS

DRAFT
APRIL 23RD, 2019

Introduction	Page 2
Town General Summary	Page 3 - 5
Rates Comparison	Page 6
Town Revenue	Page 7 - 10
General Government Services	Page 11 - 13
Police/By-law Enforcement & Corrections	Page 14
Fire Protection	Page 15 - 16
EMO/Building Inspection/Dog Control	Page 17
Transportation Services	Page 18 - 21
Environmental Health Services	Page 22 - 23
Public Health Services	Page 24
Environmental Development Services	Page 25
Recreation & Cultural Services	Page 26 - 27
Fiscal Services	Page 28 - 29
Water Budget	Page 30 - 38
Electric Budget	Page 39 - 41
Cemetery Budget	Page 42 - 43
Status of Funds	Page 44 - 46
Special Projects / Operating Initiatives	Page 47 - 48
Proposed Capital Budget	Page 49 - 50

Appendices

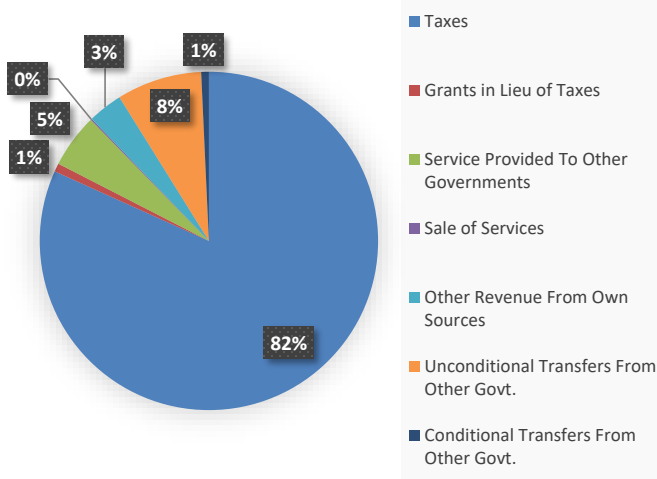
5-year Capital Project Listing	Page 51 - 52
Deed Transfer Tax Comparison	Page 53
Tax Rates Comparison	Page 54
Grants	Page 55
Subsidies	Page 56
Tax Exemptions	Page 57

Insert Intro Page

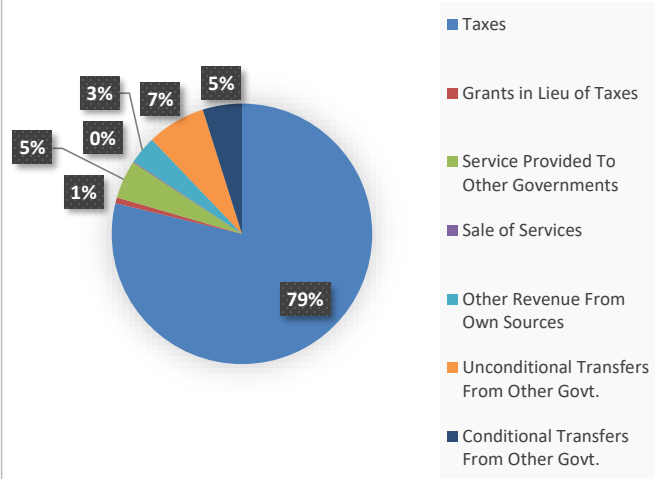
TOWN OF MAHONE BAY BUDGET SUMMARY

	Actual 2017/18	Budget 2018/19	Actual 2018/19 <small>Unaudited</small>	Budget 2019/20	% Change <small>Budget to Budget</small>	% Change <small>Budget to Actuals</small>
REVENUE						
Taxes	2,270,573	2,343,176	2,442,891	2,523,827	7.71%	3.31%
Grants in Lieu of Taxes	22,327	22,875	22,774	23,003	0.56%	1.00%
Service Provided To Other Governments	131,546	147,800	140,112	152,031	2.86%	8.51%
Sale of Services	3,845	3,700	4,150	4,100	10.81%	-1.21%
Other Revenue From Own Sources	121,194	94,800	111,694	111,400	17.51%	-0.26%
Unconditional Transfers From Other Govt	198,517	233,123	269,211	233,022	-0.04%	-13.44%
Conditional Transfers From Other Govt.	1,000	21,000	104,897	156,000	642.86%	48.72%
Total Revenue	2,749,002	2,866,474	3,095,730	3,203,383	11.75%	3.48%
EXPENDITURES						
General Government Services	451,996	613,783	595,361	625,506	1.91%	5.06%
Protective Services	553,634	591,975	565,140	636,634	7.54%	12.65%
Transportation Services	286,107	349,440	294,968	387,252	10.82%	31.29%
Environmental Health Services	280,367	308,361	298,008	359,206	16.49%	20.54%
Public Health & Welfare Services	20,581	24,000	23,840	37,820	57.58%	58.64%
Environmental Development Services	84,187	86,725	79,889	191,100	120.35%	139.21%
Recreation,Cultural Services	54,554	57,380	54,598	101,585	77.04%	86.06%
Education	393,640	400,177	400,177	405,008	1.21%	1.21%
Total Expendit	2,125,066	2,431,841	2,311,981	2,744,110	12.84%	18.69%
Excess of Revenue Over Expenditures	623,936	434,633	783,749	459,273	5.67%	-41.40%
Debenture & Term Loan Principal Paymen	-106,200	-106,200	-106,200	-127,300	19.87%	19.87%
Trf to/from Own Agencies	-382,778	-275,173	-604,300	-331,973	20.64%	-13.27%
Change in Fund Position Before Deprecia	134,958	53,260	73,249	0		
<i>Depreciation</i>	<i>390,510</i>	<i>435,000</i>	<i>435,000</i>	<i>508,845</i>		
Excess of Expenditures over Revenue	-255,552	-381,740	-361,751	-508,845		

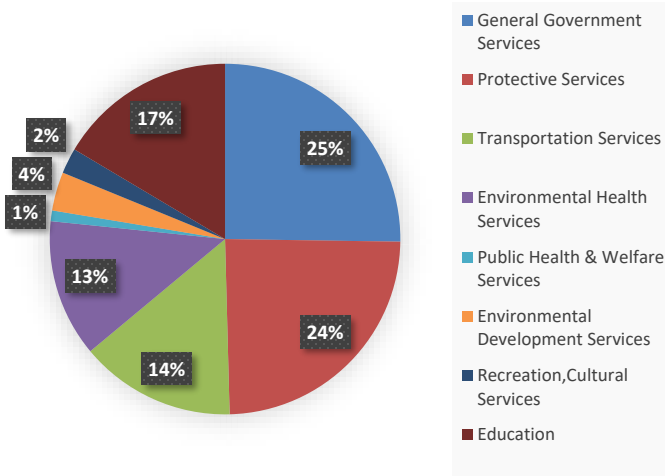
2018/19 Budget - Revenue



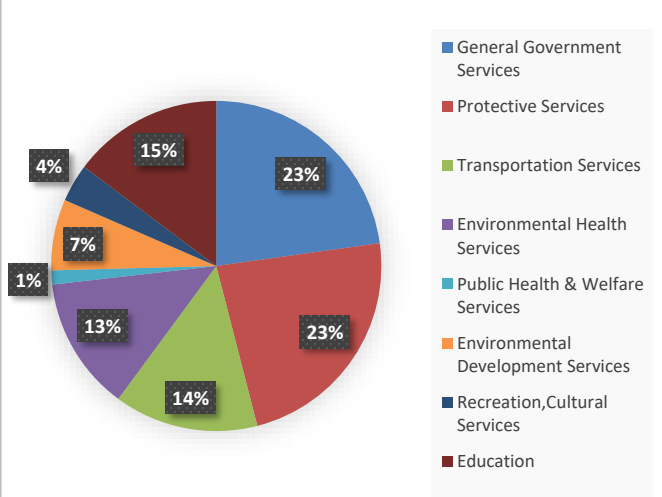
2019/20 Proposed Budget - Revenue



2018/19 Budget - Expenditures



2019/20 Proposed Budget - Expenditures



	Prior Year Assessments	Prior Year Tax Rate	Prior Year Tax Revenue	Current Year Assessments	Tax Rate	Tax Revenue (No Change to Rate)	Tax Revenue (Change to Tax Rate)	Incremental Revenue From Tax Change	CHG IN ASSESSMENT	CHG IN TAX RATE	Total Increase (Decrease) In Tax
RESIDENTIAL	\$ 116,439,500	1.22	\$ 1,409,200	\$ 121,765,800	1.25	\$ 1,485,543	\$ 1,522,073	\$ 36,530	4.57%	2.46%	7.03%
RESOURCE	\$ 1,265,400	1.22	\$ 15,438	\$ 1,440,200	1.25	\$ 17,570	\$ 18,003	\$ 432	13.81%	2.46%	16.27%
COMMERCIAL	\$ 20,016,600	3.08	\$ 616,303	\$ 20,288,400	3.16	\$ 624,883	\$ 641,113	\$ 16,231	1.36%	2.60%	3.96%
TOTAL	\$ 137,721,500		\$ 2,040,940	\$ 143,494,400		\$ 2,127,996	\$ 2,181,188	\$ 53,193			
							\$ 2,192,406				

ASSESSMENTS (NO CAP)				
	Assessment Base No CAP	Tax Rate Required	Tax Revenue No CAP	CHG IN TAX RATE
RESIDENTIAL	\$ 129,051,200	1.197	\$ 1,544,743	-1.89%
RESOURCE	\$ 1,714,900	1.197	\$ 20,527	-1.89%
COMMERCIAL	\$ 20,016,600	3.022	\$ 604,902	-1.89%
TOTAL	\$ 150,782,700		\$ 2,170,172	

REASONS FOR CHANGE IN ASSESSMENT	
Loss of CAP - Purchase	\$ 1,013,200.00
Purchase - New Market Value	\$ 378,500.00
Major Renovation	\$ 188,900.00
New Build	\$ 3,030,600.00
Change in use	\$ (65,500.00)
New Lot - Construction In Progress	\$ 239,500.00
2018 Appeal	\$ (375,300.00)
New Lot	\$ 327,000.00
	\$ 4,736,900.00

CHANGE IN ASSESSMENT - STATS		
2019 Change in Assessment	\$ 5,772,900	4.19%
Change Due To Events	\$ 4,736,900	3.44%
Growth in General Assessment	\$ 1,036,000	0.75%

\$0.01 Increase To Residential	\$ 14,755
\$0.01 Increase To Commercial	\$ 2,028
Total Impact - \$0.01 Increase	\$ 16,783

1% Increase to Residential	\$ 15,031
1% Increase to Commercial	\$ 6,249
Total Impact - 1% Increase	\$ 21,280

2019/20 Comparison

Tax & Utility Costs - 3 Towns Lunenburg County
Assessment =260,000, Kwh YR=10,000, Water 50,000 gallons Yr

Based on:

Residential Tax Rate	1.65	1.344	1.25
Commercial Tax Rate	3.97	3.320	3.14

<u>Residential</u>	<u>Bridgewater</u>	<u>Lunenburg</u>	<u>Mahone Bay</u>
Property Tax	4,290.00	3,494.00	3,250.00
Sewer	305.50	352.00	0.00
Special Purpose Charge	156.00	0.00	0.00
Electricity	1,690.26	1,690.26	1,527.28
Water	580.02	596.44	1,050.26
Infrastructure Charge	0.00	0.00	265.00
Total Single Family	7,021.78	6,132.70	6,092.54

Commercial

Property Taxes	10,322.00	8,632.00	8,164.00
----------------	------------------	-----------------	-----------------

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES

REVENUES	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20	Notes 2019/20
ASSESSABLE PROPERTY					
Residential Assessment	\$1,364,551	\$1,420,520	\$1,409,200	\$1,522,073	
Commercial Assessment	\$592,916	\$616,511	\$615,677	\$640,483	
Commercial - Seasonal Properties	\$600	\$0	\$626	\$630	
Resource- Assessable	\$15,735	\$15,438	\$15,438	\$18,003	
	\$1,973,803	\$2,052,469	\$2,040,940	\$2,181,188	
SPECIAL ASSESSMENTS					
Infrastructure Charges	\$184,920	\$205,773	\$206,700	\$224,950	818 Units Up From 780 @ \$275
	\$184,920	\$205,773	\$206,700	\$224,950	
BUSINESS PROPERTY					
Based on Revenue (M.T. & T.)	\$5,073	\$5,073	\$6,302	\$6,300	
NS Power Inc. Grant	\$850	\$861	\$863	\$889	
NS Power Inc. (HST Rebate)	\$15,660	\$11,500	\$18,125	\$10,500	
	\$21,583	\$17,434	\$25,290	\$17,689	
OTHER TAXES					
Deed Transfer Tax	\$90,267	\$67,500	\$169,961	\$100,000	
Change of Use Tax	\$0	\$0	\$0	\$0	
	\$90,267	\$67,500	\$169,961	\$100,000	
TOTAL TAXES	\$2,270,573	\$2,343,176	\$2,442,891	\$2,523,827	

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES

REVENUES	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20	Notes 2019/20
PROVINCIAL GOVERNMENT					
Dept of Municipal Affairs	\$567	\$1,135	\$595	\$595	
PROVINCIAL GOVERNMENT AGENCIES					
Liquor Commission	\$21,760	\$21,740	\$22,179	\$22,408	
	\$21,760	\$21,740	\$22,179	\$22,408	
TOTAL GRANTS IN LIEU OF TAXES	\$22,327	\$22,875	\$22,774	\$23,003	
OTHER LOCAL GOVERNMENTS					
General Government Services	\$0	\$0	\$0	\$0	
Protective Services	\$131,546	\$147,800	\$140,112	\$152,031	
Transportation Services	\$0	\$0	\$0	\$0	
Recreation Services	\$0	\$0	\$0	\$0	
	\$131,546	\$147,800	\$140,112	\$152,031	
TOTAL SERVICE PROVIDED OTHER GOV	\$131,546	\$147,800	\$140,112	\$152,031	
SALES OF SERVICES					
General Government	\$1,160	\$1,100	\$1,572	\$1,500	
Transportation Services	\$429	\$500	\$0	\$500	
Environmental Health Services	\$478	\$1,100	\$1,362	\$1,100	
Recreation & Cultural Services (Ball Field/Bandstand)	\$1,529	\$1,000	\$1,180	\$1,000	
Other Services	\$249	\$0	\$36	\$0	
TOTAL SALE OF SERVICES	\$3,845	\$3,700	\$4,150	\$4,100	

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES

REVENUES	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20	Notes 2019/20
FUNDS FROM OWN SOURCES					
Licenses & Permits	\$26,495	\$11,500	\$22,144	\$14,000	\$3,900 Green Space Fee In 2018/19 Increase - Bylaw Enforcement
Fines	\$1,723	\$2,000	\$990	\$2,500	
Rentals - Electric Utility Town Street Use	\$0	\$0	\$0	\$0	
Rentals - TownHall	\$39,600	\$39,600	\$39,600	\$40,400	
Return on Investments	\$20,619	\$14,200	\$23,628	\$25,000	
Interest on Taxes	\$18,887	\$17,500	\$23,848	\$19,500	
Donations- Other	\$483	\$0	\$0	\$0	
Donations - Fire Dept	\$13,387	\$10,000	\$1,485	\$10,000	
Donations- Chamber of Commerce	\$0	\$0	\$0	\$0	
TOTAL FUNDS FROM OWN SOURCES	\$121,194	\$94,800	\$111,694	\$111,400	
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS					
Federal Government	\$0	\$0	\$0	\$0	
PROVINCIAL GOVERNMENT					
Municipal Grants Act-Operating	\$50,000	\$50,000	\$50,000	\$50,000	
Assessment Act-Farm Acreage	\$21	\$23	\$22	\$22	
	\$50,021	\$50,023	\$50,022	\$50,022	
OWN AGENCIES					
Dividend from AREA	\$148,496	\$183,100	\$219,189	\$183,000	
TOTAL UNCONDITIONAL TRANSFERS	\$198,517	\$233,123	\$269,211	\$233,022	

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES

REVENUES	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20	Notes 2019/20
CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS					
FEDERAL GOVERNMENT					
Federal Government(Gas Tax Rebate)	\$0	\$0	\$83,897	\$155,000	
Federal Government(CWWF)	\$0	\$0	\$0	\$0	
Federal Government (Heritage Grants)	\$0	\$0	\$0	\$0	
	\$0	\$0	\$83,897	\$155,000	
PROVINCIAL GOVERNMENTS					
General Government	\$0	\$0	\$0	\$0	
Protective Services (EMO Grant)	\$1,000	\$1,000	\$1,000	\$1,000	
Transportation Services	\$0	\$0	\$0	\$0	
Community Development	\$0	\$20,000	\$20,000	\$0	
Recreation	\$0	\$0	\$0	\$0	
Heritage Properties	\$0	\$0	\$0	\$0	
	\$1,000	\$21,000	\$21,000	\$1,000	
TOTAL CONDITIONAL TRANSFERS	\$1,000	\$21,000	\$104,897	\$156,000	
Total Revenue	\$2,749,002	\$2,866,474	\$3,095,730	\$3,203,383	

**STATEMENT OF REVENUE & EXPENDITURES
GENERAL GOVERNMENT SERVICES**

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20	Notes 2019/20
LEGISLATIVE					
Expense Default Account	\$0	\$0	(\$35)	\$0	
Mayor 's Renumeration	\$10,258	\$10,434	\$11,238	\$13,000	
Mayor's Expenses	\$9,666	\$4,500	\$6,926	\$8,000	
Council's Renumeration	\$32,026	\$34,059	\$36,230	\$42,000	
Councillor's Expenses	\$3,019	\$4,200	\$6,512	\$5,400	6 Council Memebers x \$900
Council Expenses	\$4,742	\$7,600	\$4,488	\$4,800	
Committee Expenses	\$0	\$0	\$0	\$3,000	\$1,000 x 3 Committees
	\$59,712	\$60,793	\$65,359	\$76,200	
GENERAL ADMINISTRATION					
ADMINISTRATIVE					
CAO/Portion Staff Salaries -Admin	\$51,582	\$176,708	\$169,277	\$142,180	
Employee Benefits- Admin	\$15,004	\$32,750	\$19,604	\$31,450	
Training - Admin	\$240	\$500	\$0	\$3,150	Professional Development (\$1,500 x 6) * 35% (Admin)
Health and Safety - Admin	\$0	\$0	\$0	\$1,000	Physical Activity Supplement (\$150 x 11) * 35% (Admin); First Aid
Newsletters - Administration	\$0	\$0	\$0	\$2,000	
Power - Town Hall	\$3,261	\$4,000	\$4,538	\$4,650	
Repairs - Town Hall	\$1,997	\$4,000	\$5,276	\$2,500	
Custodial Supplies - Town Hall	\$2,220	\$2,000	\$1,215	\$2,000	
Insurance - Town Hall	\$4,455	\$4,600	\$4,551	\$4,100	
Insurance- Liability & Admin	\$2,635	\$2,720	\$2,717	\$2,420	
Fuel - Town Hall	\$3,857	\$4,000	\$2,500	\$2,100	Savings Due to Use of Heat Pump
Janitor's Labor	\$7,283	\$7,000	\$7,063	\$7,000	
Water - Town Hall	\$2,334	\$1,600	\$1,593	\$1,850	
Town Legal (100%)	\$2,452	\$1,500	\$3,782	\$4,000	
Office Expences-Admin	\$6,672	\$4,400	\$4,414	\$4,200	
Postage/Courier Inc Lease- Admin	\$1,804	\$1,500	\$1,387	\$1,600	
PhotoCopier/ Fax Charges & Toner-Admin	\$1,008	\$1,300	\$585	\$900	
Telephone/Internet	\$4,557	\$4,200	\$3,834	\$4,100	
Answering Service	\$1,608	\$1,610	\$1,708	\$1,760	
Office Furnishings - Non Capital	\$726	\$1,000	\$672	\$2,500	Council Desks/Chairs/Misc. Other
Accrued Vacation Pay	\$388	\$0	\$0	\$0	
	\$114,082	\$255,388	\$234,715	\$225,460	

**STATEMENT OF REVENUE & EXPENDITURES
GENERAL GOVERNMENT SERVICES**

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20	Notes 2019/20
FINANCIAL MANAGEMENT					
Auditors	\$17,555	\$11,475	\$17,000	\$17,300	
CAO/Portion Staff Salaries -Finance	\$60,116	\$84,400	\$78,511	\$89,700	
Advertising	\$3,721	\$1,000	\$3,300	\$1,600	
Employee Benefits -Finance	\$9,843	\$13,950	\$12,956	\$17,900	
Training - Finance	\$52	\$3,100	\$850	\$2,250	Professional Development (\$1,500 x 6) * 25% (Admin)
Health and Safety - Finance	\$0	\$0	\$0	\$800	Physical Activity Supplement (\$150 x 11) * 25% Admin
MJSB - IT Services	\$23,544	\$21,222	\$23,544	\$24,725	
Office Expenses-Finance	\$3,422	\$2,500	\$2,587	\$2,300	
Postage/Courier Fax -Finance	\$5,682	\$4,500	\$4,141	\$4,350	
PhotoCopier/ Fax Charges & Toner-Finance	\$2,350	\$2,500	\$1,364	\$1,500	
	\$126,286	\$144,647	\$144,254	\$162,425	
TAXATION & OTHER GENERAL ADMINISTRATIVE SERVICES					
Tax Rebates on Cancellations-Sec 69	\$12,217	\$12,300	\$8,350	\$9,200	
Reduced Taxes Sec 71	\$89,399	\$89,480	\$92,582	\$93,843	
	\$101,616	\$101,780	\$100,932	\$103,043	
ASSESSMENT SERVICES					
Trfs to Assessment Services	\$23,774	\$23,925	\$23,925	\$24,203	
OTHER TAXATION					
Tax Billing Expenses	\$936	\$1,000	\$1,176	\$1,225	
Other Taxation Costs	\$0	\$500	\$0	\$800	Advertising Tax Sales
	\$936	\$1,500	\$1,176	\$2,025	
OTHER GENERAL ADMINISTRATIVE SERVICES					
Conventions /Memberships/Travel Staff	\$2,057	\$4,500	\$12,778	\$12,000	
Employee Appreciation & Events	\$0	\$0	\$0	\$2,650	Xmas Meal; Xmas Bonus; Summer Event; Office Decorations
	\$2,057	\$4,500	\$12,778	\$14,650	
	\$368,751	\$531,740	\$517,780	\$531,806	

**STATEMENT OF REVENUE & EXPENDITURES
GENERAL GOVERNMENT SERVICES**

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20	Notes 2019/20
DEBT CHARGES-GENERAL GOVERNMENT					
Bank Charges/General Operating Int	\$4,737	\$4,500	\$3,059	\$3,250	
Debenture Interest- Gen Gov't	\$0	\$0	\$0	\$0	
	\$4,737	\$4,500	\$3,059	\$3,250	
VALUATION ALLOWANCES-GENERAL GOVERNMENT					
Allowance-Uncollectible Taxes	\$200	\$250	\$0	\$250	
OTHER GENERAL ADMINISTRATIVE SERVICES					
Elections, Plebiscites/Ratepayers Meetings	\$3,294	\$3,500	\$5,567	\$0	
Grants to Organizations	\$1,908	\$3,000	\$2,136	\$4,000	
Grant to Fire Dept (Donations Received)	\$13,393	\$10,000	\$1,460	\$10,000	
	\$18,595	\$16,500	\$9,163	\$14,000	
Department Totals before Depreciation	\$451,996	\$613,783	\$595,361	\$625,506	
AMORTIZATION					
Amortization - General Govt	\$0	\$0	\$0	\$0	
Gain/Loss Sale of Capital Assets	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	
Department Totals after Depreciation	\$451,996	\$613,783	\$595,361	\$625,506	

**TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
PROTECTIVE SERVICES**

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20	Notes 2019/20
POLICE PROTECTION					
Policing-RCMP	\$312,270	\$319,000	\$312,270	\$326,500	
Maint of Police Office	\$1,687	\$1,500	\$957	\$1,500	
Crime Prevention	\$0	\$0	\$0	\$0	
	<u>\$313,958</u>	<u>\$320,500</u>	<u>\$313,227</u>	<u>\$328,000</u>	
LAW ENFORCEMENT					
Trf to Correctional Services	\$20,054	\$19,871	\$20,054	\$20,300	
Prosecuting Attorney	\$450	\$800	\$219	\$500	
Bylaw Enforcement Officer	\$0	\$5,500	\$3,232	\$8,500	
	<u>\$20,504</u>	<u>\$26,171</u>	<u>\$23,505</u>	<u>\$29,300</u>	
Department Total	<u>\$334,462</u>	<u>\$346,671</u>	<u>\$336,733</u>	<u>\$357,300</u>	

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

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20	Notes 2019/20
WATER SUPPLY & HYDRANTS					
Water Supply & Hydrants	\$111,096	\$111,096	\$111,096	\$132,431	Increased Water Rates
FIRE DEPARTMENT ADMINISTRATION					
Telephone	\$3,325	\$3,170	\$2,982	\$3,200	
Convention & Banquets	\$1,453	\$4,000	\$3,374	\$4,000	
Insurance - Firefighters	\$2,140	\$2,240	\$2,140	\$2,000	
Liability Insurance	\$3,169	\$3,270	\$3,249	\$2,900	
	\$10,087	\$12,680	\$11,745	\$12,100	
FIRE FIGHTING FORCE					
Honourarium	\$12,000	\$12,000	\$12,000	\$12,000	
Fire Alarm System	\$4,601	\$4,800	\$4,332	\$5,200	
	\$16,601	\$16,800	\$16,332	\$17,200	
TRAINING					
Fire Fighter's School	\$4,227	\$4,500	\$360	\$4,500	
FIRE STATION & BUILDINGS					
Insurance	\$3,002	\$3,100	\$3,080	\$2,760	
Repairs	\$1,630	\$1,500	\$1,073	\$1,500	
Fuel	\$2,445	\$1,900	\$1,358	\$1,900	
Electricity	\$7,819	\$9,500	\$9,890	\$10,500	
Water	\$933	\$1,050	\$1,032	\$1,150	
Janitor Supplies	\$1,280	\$1,200	\$748	\$1,200	
	\$17,110	\$18,250	\$17,181	\$19,010	

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

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20	Notes 2019/20
FIRE FIGHTING EQUIPMENT					
Vehicles	\$5,806	\$18,000	\$16,452	\$18,000	
Hose & Couplings	\$0	\$2,000	\$1,404	\$2,000	
Uniforms	\$0	\$3,500	\$2,240	\$3,500	
Fire Wells / Dry Hydrants	\$0	\$500	\$0	\$500	
Insurance	\$9,780	\$10,080	\$9,752	\$9,000	
Other Equipment	\$5,563	\$3,000	\$4,808	\$3,000	
Recharging	\$448	\$1,500	\$0	\$1,500	
Radio Repairs & Licenses	\$6,659	\$4,500	\$4,287	\$4,500	
Others Expenses	\$125	\$1,750	\$938	\$1,750	
	<u>\$28,383</u>	<u>\$44,830</u>	<u>\$39,880</u>	<u>\$43,750</u>	
SUB TOTAL - FIRE DEPARTMENT	\$76,407	\$97,060	\$85,498	\$96,560	
Sub Total Fire Protection	\$187,503	\$208,156	\$196,594	\$228,991	
PROTECTIVE SERVICES - DEBT CHARGES					
FD-Debt Chgs-Interest	<u>\$1,281</u>	<u>\$1,485</u>	<u>\$627</u>	<u>\$743</u>	
Department Totals before Depreciation	\$188,783	\$209,641	\$197,221	\$229,734	
AMORTIZATION -FIRE PROTECTION					
Amortization- Fire Service	\$0	\$0	\$0	\$0	
Gain/Loss Sale of Capital Assets	\$0	\$0	\$0	\$0	
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
Department Totals after Depreciation	\$188,783	\$209,641	\$197,221	\$229,734	

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

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20	Notes 2019/20
EMERGENCY MEASURES					
Emergency Measures (REMO)	\$3,078	\$2,663	\$3,324	\$5,100	\$1,500 Code RED
Assistant Emergency Coordinator	\$2,613	\$2,700	\$2,642	\$2,700	
	\$5,691	\$5,363	\$5,966	\$7,800	
OTHER PROTECTION SERVICES					
Fire Inspection Services	\$10,288	\$10,500	\$10,396	\$10,700	Additional \$3,000 of Legal
Building Inspectors	\$13,802	\$18,600	\$13,983	\$23,900	
Shared Services	\$0	\$0	\$0	\$6,000	
Animal & Pest Control	\$609	\$1,200	\$840	\$1,200	
	\$24,698	\$30,300	\$25,220	\$41,800	
Department Totals	\$30,389	\$35,663	\$31,186	\$49,600	
TOTAL BEFORE DEPRECIATION	\$553,634	\$591,975	\$565,140	\$636,634	
DEPRECIATION PROTECTIVE SERVICES	0	0	0	0	
	\$553,634	\$591,975	\$565,140	\$636,634	

**TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
TRANSPORTATION SERVICES**

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20	Notes 2019/20
ADMINISTRATION					
Employee Benefits	\$19,453	\$24,000	\$25,679	\$28,900	
PW Administration Salaries	\$30,756	\$31,500	\$31,677	\$34,000	
Travel Director of Operations	\$1,465	\$2,000	\$1,787	\$2,000	
Telephone- PW Dept	\$783	\$1,000	\$373	\$700	
Office Supplies/Memberships	\$275	\$2,000	\$179	\$1,000	
Liability Insurance	\$7,174	\$7,400	\$6,366	\$6,200	
	\$59,906	\$67,900	\$66,061	\$72,800	
GENERAL EQUIPMENT					
Gas & Oil (Skid Steer S130)	\$638	\$1,000	\$700	\$500	
Gas & Oil (Skid Steer S450)	\$0	\$0	\$0	\$500	New Bobcat
Insurance (Skid Steer S130)	\$424	\$435	\$567	\$250	
Insurance (Skid Steer S450)	\$0	\$0	\$0	\$250	
Repairs (Skid Steer S130)	\$3,805	\$4,000	\$2,221	\$2,000	
Repairs (Skid Steer S450)	\$0	\$0	\$0	\$2,000	
Gas & Oil (5 Ton Truck)	\$2,777	\$3,000	\$2,500	\$3,000	
Insurance (5 Ton Truck)	\$1,292	\$1,350	\$1,309	\$1,200	
Repairs (5 Ton Truck)	\$17,191	\$18,000	\$13,136	\$18,000	
Gas & Oil (1 Ton Truck)	\$2,164	\$2,500	\$2,200	\$2,500	
Insurance (1 Ton Truck)	\$1,133	\$1,200	\$1,144	\$1,070	
Repairs (1 Ton Truck)	\$5,757	\$9,000	\$7,168	\$9,000	
Gas & Oil (Loader)	\$1,091	\$1,800	\$1,243	\$1,800	
Insurance (Loader)	\$634	\$645	\$626	\$517	
Repairs (Loader)	\$2,785	\$5,000	\$1,272	\$5,000	
Repairs Kioti Tractor	\$993	\$1,500	\$309	\$1,500	
	\$40,683	\$49,430	\$34,394	\$49,087	

**TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
TRANSPORTATION SERVICES**

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20	Notes 2019/20
SMALL TOOLS					
SmallTools & Equipment	\$499	\$800	\$1,061	\$1,800	
WORKSHOPS, YARDS & OTHER BUILDINGS					
P. W. Building - Lights	\$337	\$400	\$333	\$550	
P. W. Building - Fuel	\$4,178	\$4,000	\$3,600	\$4,000	
P. W. Building - Repairs	\$0	\$2,500	\$286	\$2,500	
P. W. Building - Telephone	\$650	\$700	\$137	\$250	
P. W. Building - Insurance	\$1,269	\$1,320	\$1,302	\$1,175	
Shed - Oakland Lake+PW Build	\$506	\$600	\$0	\$2,000	Tear Down in 2019/20
Shed - Salt Storage	\$269	\$500	\$292	\$500	
	\$7,209	\$10,020	\$5,950	\$10,975	
OTHER					
Staff Training	\$0	\$500	\$0	\$500	
Other - Safety Clothing	\$555	\$1,000	\$704	\$1,500	
Traffic Authority	\$0	\$8,250	\$0	\$2,600	\$300 TAC Membership; \$2,000 Engineering
Asset Management Initiatives	\$0	\$0	\$0	\$8,800	
	\$555	\$1,500	\$704	\$13,400	

**TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
TRANSPORTATION SERVICES**

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20	Notes 2019/20
ROADS & STREETS					
Salaries	\$45,809	\$53,900	\$54,936	\$60,900	
Chloride & Cartage	\$283	\$400	\$0	\$400	
Salt & Cartage	\$21,667	\$35,000	\$37,745	\$37,900	
Sand & Gravel	\$2,820	\$5,000	\$2,422	\$5,000	
Patching Streets/Sidewalks - Materials	\$13,087	\$20,000	\$14,015	\$20,000	
Patching Streets - Other	\$2,358	\$2,500	\$1,622	\$2,500	
General Supplies & Expense	\$1,050	\$2,000	\$1,007	\$8,500	Condition Assessment \$6,500
Culverts & Ditching	\$469	\$2,500	\$1,995	\$3,000	
Rentals	\$0	\$5,000	\$521	\$5,000	
Street Cleaning	\$2,724	\$4,000	\$1,486	\$4,000	
	\$90,269	\$130,300	\$115,749	\$147,200	
STREET LIGHTING					
Street Lighting	\$62,098	\$44,000	\$43,373	\$45,200	
TRAFFIC SERVICE					
Street Signs/Flags	\$962	\$1,200	\$1,166	\$1,500	
Painting Lines	\$6,899	\$8,500	\$8,966	\$9,500	
Maintenance to Crossings /Curbs	\$0	\$0	\$0	\$0	
Engineering Services/Legal	\$767	\$2,000	\$0	\$2,000	
	\$8,627	\$11,700	\$10,132	\$13,000	

**TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
TRANSPORTATION SERVICES**

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20	Notes 2019/20
PUBLIC TRANSIT					
Public Transit	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
DEBT CHARGES - TRANS SERV					
Debenture Interest PW	<u>\$16,261</u>	<u>\$33,790</u>	<u>\$17,545</u>	<u>\$33,790</u>	Pleasant/Clairmont
	<u>\$16,261</u>	<u>\$33,790</u>	<u>\$17,545</u>	<u>\$33,790</u>	
Department Totals before Depreciation	<u>\$286,107</u>	<u>\$349,440</u>	<u>\$294,968</u>	<u>\$387,252</u>	
AMORTIZATION -TRANSPORTATION SERVICES					
Amortization - Transportation	\$0	\$0	\$0	\$0	
Gain/Loss Sale of Capital Assets	\$0	\$0	\$0	\$0	
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
Department Totals after Depreciation	<u>\$286,107</u>	<u>\$349,440</u>	<u>\$294,968</u>	<u>\$387,252</u>	

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

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20	Notes 2019/20
SEWAGE COLLECTION SYSTEM					
ADMINISTRATION					
SWR - Administration	\$6,835	\$7,060	\$7,039	\$7,500	
Engineering	\$0	\$0	\$0	\$0	
	<u>\$6,835</u>	<u>\$7,060</u>	<u>\$7,039</u>	<u>\$7,500</u>	
SEWAGE COLLECTION SYSTEMS					
Salaries	\$16,095	\$18,900	\$19,885	\$19,800	
Engineering	\$0	\$1,000	\$0	\$30,000	PCAP
Training Costs - SWR	\$1,852	\$3,000	\$1,918	\$6,000	SCBA Inspection/Replacement
Material Expense & Contractors	\$2,029	\$5,000	\$4,081	\$22,300	Lift Station Repairs Required; \$12,400 Waste Water Study
Monitoring/Testing Fees	\$2,502	\$2,500	\$3,013	\$3,040	
Sewer Cleaning Fees	\$5,525	\$5,500	\$9,910	\$6,060	
	<u>\$28,004</u>	<u>\$35,900</u>	<u>\$38,808</u>	<u>\$87,200</u>	
SEWAGE LIFT STATIONS					
Maintenance of Pumps	\$7,559	\$10,000	\$1,556	\$2,000	
Electricity	\$19,464	\$23,000	\$22,515	\$23,000	
Insurance	\$747	\$770	\$758	\$690	
	<u>\$27,770</u>	<u>\$33,770</u>	<u>\$24,829</u>	<u>\$25,690</u>	
SEWAGE TREATMENT & DISPOSAL					
Salaries	\$14,840	\$18,300	\$19,803	\$19,500	
Chemicals-Chlorine	\$4,430	\$4,200	\$5,877	\$5,800	
Sewer - Inventory	\$0	\$0	\$730	\$0	
Repairs/Materials	\$2,341	\$3,000	\$2,534	\$5,200	
Electricity	\$25,616	\$29,000	\$30,596	\$31,250	
Scada Data Lines	\$1,522	\$1,400	\$944	\$1,400	
Insurance	\$460	\$500	\$468	\$450	
	<u>\$49,209</u>	<u>\$56,400</u>	<u>\$60,952</u>	<u>\$63,600</u>	
	<u>\$111,816</u>	<u>\$133,130</u>	<u>\$131,629</u>	<u>\$183,990</u>	

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

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20	Notes 2019/20
GARBAGE & WASTE COLLECTION					
Trucking Costs	\$60,983	\$67,000	\$66,916	\$67,500	
Public Area Waste Collection Labor	\$0	\$0	\$0	\$0	
Public Area Waste Collection/Disposal	\$17,819	\$19,000	\$16,429	\$19,000	
	<u>\$78,801</u>	<u>\$86,000</u>	<u>\$83,345</u>	<u>\$86,500</u>	
MUNICIPAL SOLID WASTE SITE					
Joint Services Board (Operating/Capital)	\$86,179	\$81,850	\$83,231	\$81,485	
Trf Reserves Closure Costs	\$2,251	\$6,057	\$0	\$6,057	
JSB-Legal /Consultant Costs	\$0	\$0	\$0	\$0	
Region 6 Operating Costs	\$1,040	\$1,000	(\$334.47)	\$850	
	<u>\$89,470</u>	<u>\$88,907</u>	<u>\$82,896</u>	<u>\$88,392</u>	
	<u>\$168,271</u>	<u>\$174,907</u>	<u>\$166,242</u>	<u>\$174,892</u>	
DEBT CHARGES-ENVIRN HEALTH					
Debenture Interest - S&G	<u>\$279</u>	<u>\$324</u>	<u>\$137</u>	<u>\$324</u>	
Department Totals before Depreciation	<u>\$280,367</u>	<u>\$308,361</u>	<u>\$298,008</u>	<u>\$359,206</u>	
AMORTIZATION-ENVIRN HEALTH					
Amortization -S&G	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
Gain/Loss on Sale of Capital Assets	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
Department Totals after Depreciation	<u>\$280,367</u>	<u>\$308,361</u>	<u>\$298,008</u>	<u>\$359,206</u>	

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

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20	Notes 2019/20
HOUSING					
Cemeterys - Operating Grant	\$9,096	\$10,000	\$9,840	\$23,820	
Deficit-Regional Housing	\$11,485	\$14,000	\$14,000	\$14,000	
	\$20,581	\$24,000	\$23,840	\$37,820	
Amortization - Public Health Services					
Department Total before Depreciation	\$20,581	\$24,000	\$23,840	\$37,820	
Amortization - Public Health Services					
Amortization -PH	\$0	\$0	\$0	\$0	
Department Total after Depreciation	\$20,581	\$24,000	\$23,840	\$37,820	

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

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20	Notes 2019/20
ENVIRONMENTAL PLANNING & ZONING					
Regional Planning	\$48,988	\$50,100	\$49,528	\$51,100	
Legal Services/ Advertising	\$2,863	\$1,500	\$719	\$61,800	MPS/LUB Review \$60,000/year (2 Years); Orthophotography \$1,800
	\$51,851	\$51,600	\$50,247	\$112,900	
COMMUNITY DEVELOPMENT					
Economic Development Initiatives	\$3,620	\$4,525	\$1,593	\$4,000	Economic Development Initiatives
Economic Development Other	\$1,304	\$1,600	\$1,659	\$6,000	Website Upgrade \$6,000
	\$4,924	\$6,125	\$3,252	\$10,000	
OTHER ENVIRONMENTAL SERVICES					
Tourism	\$10,149	\$10,000	\$10,548	\$10,000	
Public Comfort Stations	\$23,107	\$24,000	\$24,200	\$25,200	
Community Beautification	\$1,582	\$1,500	\$248	\$4,500	\$3,000 for Trees
Climate Mitigation	\$0	\$0	\$0	\$25,000	Climate Mitigation Initiative
Public Receptions	\$250	\$500	\$250	\$500	
Wharf Expenses	\$2,474	\$3,000	\$1,691	\$3,000	
	\$27,413	\$29,000	\$26,390	\$68,200	
Department Totals before Depreciation	\$84,187	\$86,725	\$79,889	\$191,100	
Amortization - Environmental Development Services					
Amortization - ED	\$0	\$0	\$0	\$0	
Gain/Loss on Sale of Capital Assets	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	
Department Totals after Depreciation	\$84,187	\$86,725	\$79,889	\$191,100	

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

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20	Notes 2019/20
ADMINISTRATION					
Rec Administration Salaries	\$3,417	\$3,530	\$3,519	\$3,700	
	\$3,417	\$3,530	\$3,519	\$3,700	
PROGRAMS & SERVICES					
Special Projects	\$470	\$700	\$864	\$800	
Centennial Projects	\$0	\$0	\$0	\$25,000	Various Centennial Projects
Public Engagement	\$0	\$0	\$0	\$3,100	Surveys/Sessions
Active Transportation	\$0	\$0	\$0	\$15,000	50% Funded Through Connect2 Grant
Other Subsidies	\$0	\$0	\$0	\$1,045	Seniors Safety/LCLC
	\$470	\$700	\$864	\$44,945	
PARKS PLAYGROUNDS FIELDS					
Parks Fields Playgrounds	\$4,167	\$5,500	\$1,955	\$4,500	
Insurance	\$1,010	\$1,010	\$1,135	\$900	
Labour	\$17,446	\$17,500	\$17,414	\$18,400	
Travel/Mileage	\$2,096	\$2,200	\$1,662	\$2,200	
Swimming Pool Operation	\$9,768	\$10,000	\$13,820	\$10,000	
	\$34,487	\$36,210	\$35,986	\$36,000	
CULTURAL BUILDINGS & FACILITIES					
SouthShore Regional Library	\$5,769	\$5,900	\$5,769	\$5,900	
Heritage Properties	\$100	\$2,500	\$0	\$2,500	
Mahone Bay Museum	\$7,833	\$8,040	\$7,789	\$8,040	
Bandstand Maintenance	\$2,477	\$500	\$670	\$500	
	\$16,180	\$16,940	\$14,228	\$16,940	

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

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20	Notes 2019/20
DEBT CHGS- RECREATION & CULTURAL SERVICES					
Interest on Debt- R&C	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	
Department Totals before Depreciation	\$54,554	\$57,380	\$54,598	\$101,585	
Amortization - Recreation & Cultural Services					
Amortization-R&C	\$0	\$0	\$0	\$0	
Gain/Loss on Sale of Capital Assets	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	
Department Totals after Depreciation	\$54,554	\$57,380	\$54,598	\$101,585	

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

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20	Notes 2019/20
EDUCATION					
Education - Mandatory Contribution	\$393,640	\$400,177	\$400,177	\$405,008	

FISCAL SERVICES

DEBT CHARGES

Principal Installments or Sinking Fund Reg.	\$106,200	\$106,200	\$106,200	\$127,300	
	\$106,200	\$106,200	\$106,200	\$127,300	

TRANSFERS TO/FROM FUNDS

TRANSFER TO OWN FUNDS & AGENCIES-OTHER FUNDS

Special Reserve Fund - Capital	\$0	\$120,053	\$421,000	\$478,650	
Special Reserve Fund- Town Equipment	\$74,500	\$74,500	\$74,500	\$17,000	
Special Reserve Fund - Fire Equipment	\$0	\$0	\$0	\$57,500	
Special Reserve Fund-Operating	\$0	\$0	\$0	\$0	
Special Reserve Op -Round Up Fund	\$0	\$0	\$0	\$0	
General Capital Fund (from Revenue)	\$294,778	\$176,620	\$83,800	\$0	
Water Utility Levy (Infrastructure Funds)	\$25,000	\$25,000	\$25,000	\$25,000	
	\$394,278	\$396,173	\$604,300	\$578,150	

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

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20	Notes 2019/20
TRANSFER FROM RESERVES					
Use of Prior Year's Surplus	\$0	\$0	\$0	\$0	
Transfer- Operating Reserve	\$11,500	\$121,000	\$0	\$221,177	\$63,000 + \$163,177 (Operating Initiatives)
Transfers-Capital Reserves	\$0	\$0	\$0	\$25,000	Gas Tax (Climate Mitigation)
Transfers-Equipment Reserve	\$0	\$0	\$0	\$0	
Other (Dividend E/Light)	\$0	\$0	\$0	\$0	
Other (Dividend Water)	\$0	\$0	\$0	\$0	
TOTAL LOCAL GOVERNMENTS	\$11,500	\$121,000	\$0	\$246,177	
Department Totals	(\$382,778)	(\$275,173)	(\$604,300)	(\$331,973)	

**TOWN OF MAHONE BAY
WATER UTILITY
SUMMARY of REVENUE & EXPENDITURES**

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20	Notes 2019/20
OPERATING REVENUE					
Metered Sales	\$450,893	\$455,000	\$458,699	\$528,279	Water Rate Increases
Flat Rate Sales	\$0	\$0	\$0	\$0	
Public Fire Protection	\$111,496	\$111,496	\$111,496	\$132,431	
Sprinkler Service	\$1,440	\$1,440	\$1,440	\$1,440	
Sales to Other Utilities	\$0	\$0	\$0	\$0	
Forfeited Discount	\$0	\$0	\$0	\$0	
Other Operating Revenue	\$8,073	\$12,200	\$10,971	\$12,200	
	\$571,902	\$580,136	\$582,606	\$674,350	
OPERATING EXPENDITURE					
Source of Supply	\$7,328	\$3,000	\$0	\$3,050	
Pumping	\$16,532	\$18,700	\$12,324	\$19,335	
Water Treatment	\$126,710	\$153,625	\$140,364	\$142,150	
Tranmission & Distribution	\$77,391	\$99,925	\$85,869	\$114,890	
Administration & General	\$141,935	\$155,100	\$146,061	\$188,542	
Depreciation	\$117,781	\$110,000	\$122,000	\$143,965	
Taxes	\$642	\$650	\$668	\$650	
Other Operating Expenditures	\$0	\$0	\$0	\$0	
	\$488,319	\$541,000	\$507,287	\$612,582	
OPERATING PROFIT	\$83,583	\$39,136	\$75,319	\$61,768	
Non- Operating Revenue	\$26,524	\$53,100	\$26,500	\$51,500	
Non-Operating Expenditures	\$85,695	\$92,223	\$91,271	\$113,268	
Excess of Revenue Over Expenditure	\$24,412	\$13	\$10,548	\$0	

**TOWN OF MAHONE BAY
WATER UTILITY
STATEMENT OF OPERATING REVENUE**

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20
METERED SALES				
Residential	\$285,043	\$285,000	\$293,079	\$338,502
Commercial	\$165,850	\$170,000	\$165,620	\$189,777
	\$450,893	\$455,000	\$458,699	\$528,279
FIRE PROTECTION				
Public Fire Protection	\$111,496	\$111,496	\$111,496	\$132,431
	\$111,496	\$111,496	\$111,496	\$132,431
SPRINKLER SERVICE	\$1,440	\$1,440	\$1,440	\$1,440
OTHER OPERATING REVENUE				
Special Services	\$4,800	\$5,000	\$6,200	\$5,000
Rent (Aliant & Eastlink)	\$3,273	\$7,200	\$4,771	\$7,200
	\$8,073	\$12,200	\$10,971	\$12,200
TOTAL	\$571,902	\$580,136	\$582,606	\$674,350

**TOWN OF MAHONE BAY
WATER UTILITY
18000 NON-OPERATING REVENUE**

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20
--	-------------------	-------------------	----------------------	-------------------

NON-OPERATING REVENUE

Interest	\$812	\$1,000	\$1,000	\$1,000	
Grants	\$0	\$0	\$0	\$0	
Appropriations From Other Funds	\$25,000	\$25,000	\$25,000	\$25,000	
Amortization of Deferred Assistance	\$0	\$0	\$0	\$0	
Transfer From Depreciation Fund	\$0	\$26,600	\$0	\$25,000	PCAP Project
Other	\$712	\$500	\$500	\$500	
	\$26,524	\$53,100	\$26,500	\$51,500	

TOTAL REVENUE	\$598,426	\$633,236	\$609,106	\$725,850	
----------------------	------------------	------------------	------------------	------------------	--

**TOWN OF MAHONE BAY
WATER UTILITY
21000 SOURCE OF SUPPLY**

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20
SUPERVISION & ENGINEERING	\$0	\$500	\$0	\$500
MAINTENANCE OF PLANT				
Intakes	\$7,328	\$2,500	\$0	\$2,550
	\$7,328	\$2,500	\$0	\$2,550
TOTAL	\$7,328	\$3,000	\$0	\$3,050

**TOWN OF MAHONE BAY
WATER UTILITY
22000 PUMPING**

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20
OPERATING LABOR	\$3,793	\$4,200	\$4,452	\$4,800
POWER PURCHASED	\$12,010	\$11,000	\$7,869	\$12,500
MAINTENANCE OF PLANT				
Structures & Improvements	\$278	\$1,000	\$3	\$1,535
Pumping Equipment	\$450	\$2,500	\$0	\$500
	\$729	\$3,500	\$3	\$2,035
TOTAL	\$16,532	\$18,700	\$12,324	\$19,335

**TOWN OF MAHONE BAY
WATER UTILITY
23000 WATER TREATMENT**

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20
SUPERVISION & ENGINEERING				
Treatment - Supervision & Engin.	\$0	\$0	\$0	\$0
WTR - Administration Salaries	\$8,543	\$8,825	\$8,799	\$9,300
	\$8,543	\$8,825	\$8,799	\$9,300
OPERATING LABOR	\$15,172	\$16,900	\$17,810	\$18,200
OPERATION SUPPLIES & EXPENSES				
Chemicals & Additives	\$46,775	\$40,000	\$38,848	\$44,200
Water Testing Fees	\$11,307	\$10,000	\$14,289	\$15,400
	\$58,083	\$50,000	\$53,137	\$59,600
MAINTENCE OF PLANT				
Treatment Structures & Improvements	\$3,691	\$3,700	\$2,815	\$5,600
Electricity	\$27,548	\$45,000	\$28,382	\$31,200
Internet/ Scada	\$1,394	\$14,000	\$15,505	\$3,200
Treatment - Equipment	\$12,278	\$15,200	\$13,916	\$15,050
	\$44,911	\$77,900	\$60,619	\$55,050
TOTAL	\$126,710	\$153,625	\$140,364	\$142,150

**TOWN OF MAHONE BAY
WATER UTILITY
24000 TRANSMISSION & DISTRIBUTION**

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20
SUPERVISION & ENGINEERING	\$8,589	\$8,825	\$8,799	\$9,300
OPERATION LABOR				
Mains	\$56,897	\$63,100	\$66,786	\$66,800
	\$56,897	\$63,100	\$66,786	\$66,800
MAINTENANCE OF PLANTS				
Reservoirs	\$0	\$3,000	\$0	\$1,000
Storage Building	\$0	\$0	\$0	\$0
Structures & Improvements	\$960	\$1,000	\$71	\$1,000
Distribution Mains	\$873	\$10,000	\$1,570	\$10,790
Transmission Mains	\$0	\$1,000	\$0	\$1,000
Water - Inventory	\$1,392	\$0	\$3,135	\$0
Water Pal System - Filter Modules				\$12,000
Services	\$3,786	\$4,000	\$1,217	\$4,000
Meters	\$386	\$500	\$170	\$500
Hydrants	\$601	\$2,000	\$364	\$2,000
	\$7,998	\$21,500	\$6,526	\$32,290
TRANSPORTATION	\$3,607	\$6,000	\$3,507	\$6,000
SHOP EXPENSES	\$301	\$500	\$251	\$500
OTHER	\$0	\$0	\$0	\$0
TOTAL	\$77,391	\$99,925	\$85,869	\$114,890

Magnetic Valve Lid Lifter

**TOWN OF MAHONE BAY
WATER UTILITY
25000 ADMINISTRATION & GENERAL**

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20
CONSUMER ACCOUNTING & COLLECTING				
Collection	\$0	\$0	\$0	\$0
Uncollectible Accounts	(\$208)	\$1,000	(\$55)	\$300
	(\$208)	\$1,000	(\$55)	\$300
SALARIES				
Allocated	\$67,028	\$78,000	\$78,141	\$78,300
Officers & Executives	\$7,026	\$7,250	\$7,303	\$8,700
	\$74,054	\$85,250	\$85,444	\$87,000
GENERAL OFFICE EXPENSES				
Training - Water	\$2,545	\$4,750	\$2,404	\$4,600
Health and Safety - Water	\$0	\$0	\$0	\$1,600
General Office	\$379	\$550	\$0	\$500
Allocated Office Expenses	\$13,000	\$13,000	\$13,000	\$13,000
Advertising	\$282	\$500	\$125	\$500
Mileage Water Staff	\$185	\$2,000	\$51	\$1,500
Telephone/Internet	\$974	\$2,500	\$553	\$1,000
Employee Benefits	\$31,513	\$31,000	\$30,733	\$34,600
	\$48,877	\$54,300	\$46,865	\$57,300

**TOWN OF MAHONE BAY
WATER UTILITY
25000 ADMINISTRATION & GENERAL**

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20
PROFESSIONAL FEES				
Auditors	\$9,178	\$5,100	\$12,000	\$9,300
Legal	\$851	\$750	\$0	\$750
Special Services	\$0	\$0	\$0	\$25,000
	\$10,028	\$5,850	\$12,000	\$35,050
MAINTENCE OF GENERAL PROPERTY	\$0	\$0	\$0	\$0
OTHER (H.S.T.)	\$0	\$0	\$0	\$0
TOTAL	\$141,935	\$155,100	\$146,061	\$188,542
DEPRECIATION	\$117,781	\$110,000	\$122,000	\$143,965
TAXES	\$642	\$650	\$668	\$650

PCAP - Transmission Line Diagnostic

**TOWN OF MAHONE BAY
WATER UTILITY
29000 NON-OPERATING EXPENDITURES**

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20
REDEMPTION OF LONG TERM DEBT				
Principal	\$50,000	\$50,000	\$50,000	\$65,390
Principal Interfund Loan	\$8,300	\$8,300	\$8,300	\$8,300
	\$58,300	\$58,300	\$58,300	\$73,690
INTEREST ON LONG TERM DEBT	\$26,169	\$32,760	\$32,760	\$38,415
OTHER INTEREST				
Non-Oper.-Other Interest	\$187	\$100	\$211	\$100
Short Term Borrowing	\$0	\$0	\$0	\$0
Interfund	\$1,038	\$1,063	\$0	\$1,063
	\$1,225	\$1,163	\$211	\$1,163
CAPITAL EXPENDITURES OUT OF REVENUE	\$1	\$0	\$0	\$0
OTHER	\$0	\$0	\$0	\$0
TOTAL	\$85,695	\$92,223	\$91,271	\$113,268

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

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20	Notes 2019/20
REVENUE					
Domestic Service-Sales	\$965,300	\$947,900	\$1,031,203	\$1,095,000	1% Rate Increase & New Customers
Commercial Service-Sales	\$87,323	\$70,700	\$100,279	\$103,500	
Industrial Power-Sales	\$762,861	\$767,900	\$765,738	\$780,000	
Street Lighting	\$67,939	\$44,000	\$46,233	\$46,800	
Misc Revenue (Conn Charges)	\$2,760	\$3,500	\$4,040	\$3,500	
Electrical Wiring Permit Fees	\$6,066	\$3,300	\$3,466	\$3,300	
Sale of Excess Renewal Certificates	\$36,265	\$43,100	\$40,711	\$43,100	
Interest on Overdue Accounts	\$4,174	\$5,000	\$4,249	\$5,000	
Interest Revenue	\$0	\$0	\$0	\$0	
Other	\$17,566	\$15,000	\$9,940	\$12,000	
Transfer from Depreciation Funds	\$0	\$0	\$0	\$0	
Transfer from Surplus	\$0	\$0	\$0	\$0	
TOTAL REVENUE	\$1,950,254	\$1,900,400	\$2,005,861	\$2,092,200	

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

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20	Notes 2019/20
EXPENDITURES					
Power Purchased					
Power Purchased -NSPI	\$1,149,253	\$950,000	\$1,126,000	\$1,160,000	
Power Purchased -AREA	\$385,046	\$559,560	\$480,000	\$485,000	
Power Purchased - Imports	\$0	\$0	\$5,053	\$25,000	
	\$1,534,299	\$1,509,560	\$1,611,053	\$1,670,000	
DISTRIBUTION COSTS					
Supervision Salaries	\$10,252	\$10,590	\$10,558	\$11,300	
Salaries	\$106,069	\$95,000	\$100,182	\$113,900	
Staff Mileage	\$55	\$200	\$155	\$200	
Employee Benefits	\$26,838	\$34,400	\$28,530	\$38,100	
Engineering/Consultants	\$0	\$4,000	\$0	\$4,000	
Contracted Services -Operating	\$2,008	\$3,000	\$1,532	\$10,800	\$5,800 Condition Assessment
Supplies	\$169	\$2,000	\$0	\$1,000	
Staff Communications -Cell Phones	\$825	\$1,000	\$714	\$1,000	
Electrical Inspection Services	\$0	\$200	\$0	\$200	
Meters Expenses	\$3,540	\$2,500	\$1,950	\$3,000	
Maintenance of Transformers	\$0	\$1,000	\$0	\$1,000	
Maintenance of Services	\$61	\$1,000	\$0	\$1,000	
Reading Meters	\$1,446	\$3,000	\$2,985	\$3,200	
Street Light Expense	\$149	\$500	\$0	\$500	
Small Tools	\$2,297	\$2,000	\$2,759	\$9,000	Need to update Tools in 2019/20
Vehicle Expense	\$35,141	\$24,000	\$11,086	\$20,000	
Training Costs - Electric	\$1,743	\$3,250	\$2,119	\$5,600	
Health and Safety	\$0	\$0	\$0	\$400	
Other Expense	\$0	\$500	\$0	\$5,500	Grow the Load \$5,000
	\$190,595	\$188,140	\$162,569	\$229,700	

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

	Actual 2017/18	Budget 2018/19	Unaudited 2018/19	Budget 2019/20	Notes 2019/20
ADMINISTRATION					
Executive Salaries	\$17,562	\$18,125	\$18,257	\$21,400	
Accounting Salaries & CAO	\$87,623	\$73,600	\$98,204	\$68,251	
Auditors	\$14,259	\$8,925	\$11,500	\$14,700	
Bad Debt Expense	\$8,023	\$3,000	(\$539)	\$1,000	
Electric Light Coop /Area Costs	\$2,067	\$2,000	\$666	\$1,500	
Photocopy Lease/Rental	\$2,903	\$2,550	\$2,425	\$2,600	
Computer Maintenance (Procom)	\$4,013	\$4,000	\$4,081	\$4,200	
Legal Services	\$0	\$0	\$0	\$0	
Office Costs Shared	\$26,600	\$26,600	\$26,600	\$26,600	
Misc Office Expenses	\$1,479	\$500	\$476	\$500	
Insurance	\$10,255	\$10,255	\$10,578	\$9,200	
Regulatory Expense	\$3,077	\$2,134	\$2,116	\$7,134	\$5,000 for rate study
	\$177,862	\$151,689	\$174,364	\$157,085	
Depreciation of Plant	\$33,606	\$37,000	\$37,000	\$35,000	
Capital Expense From Revenue	\$0	\$0	\$0	\$0	
Interest Expense	\$522	\$500	\$573	\$500	
TOTAL EXPENDITURES	\$1,936,883	\$1,886,889	\$1,985,559	\$2,092,285	
Surplus (Deficit)	\$13,371	\$13,511	\$20,302	(\$85)	
TOTAL	\$1,950,254	\$1,900,400	\$2,005,861	\$2,092,200	

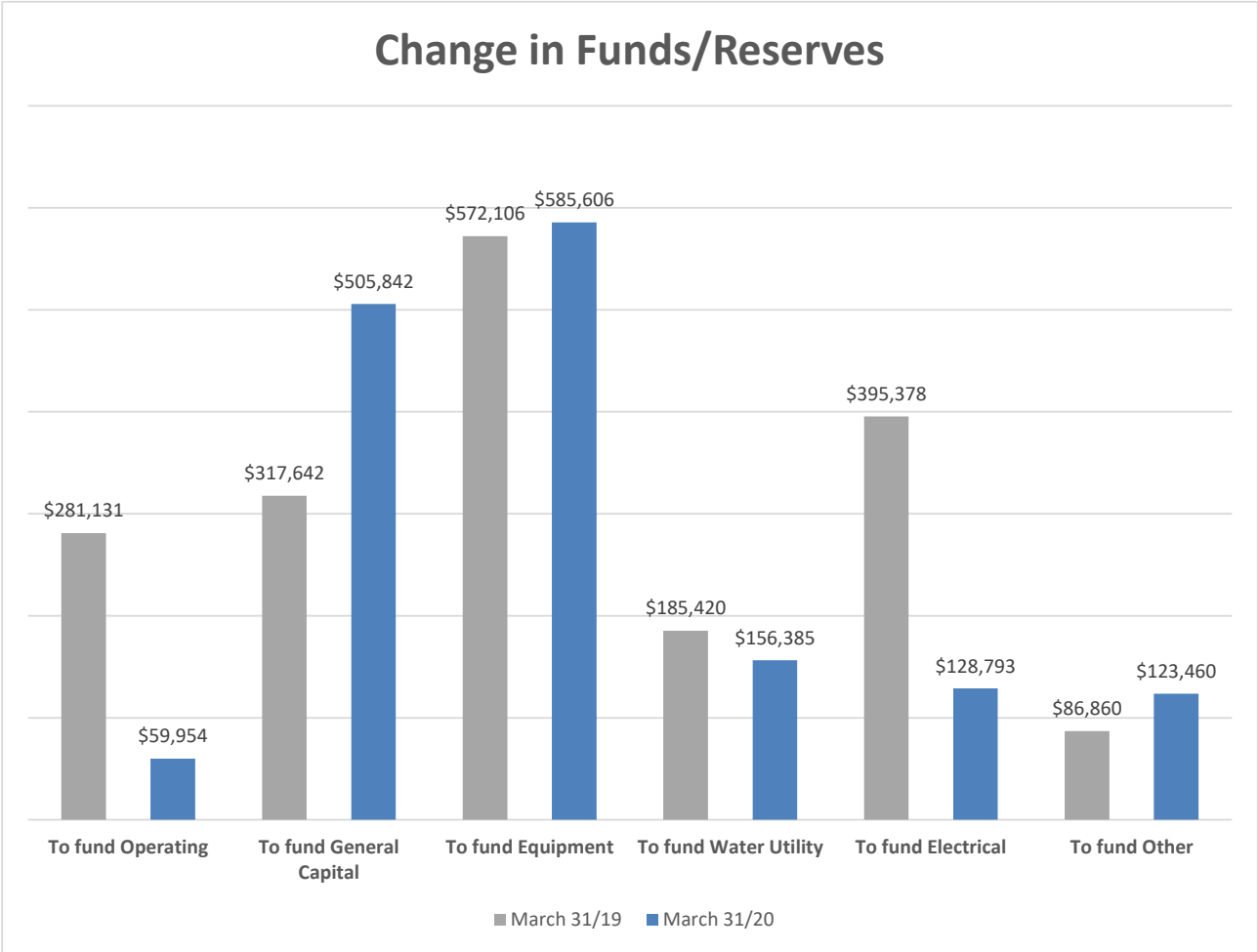
PARK CEMETERY
Operating Budget

	2017/18	2018/19	2018/19	2019/20
	ACTUALS	BUDGET	UNAUDITED	BUDGET
Revenue				
Investment income	\$ 1,666	\$ 1,600	\$ 2,261	\$ 1,600
Grant from Town	\$ 5,000	\$ 6,600	\$ 6,890	\$ 17,450
Donations	\$ 300	\$ -	\$ 300	\$ -
Perpetual Care/Sale of Lots	3,250	3,500	7,150	3,500
Interment Fees	1,800	1,500	1,700	1,500
Monument Fees	450	400	150	400
Transfer from Perpetual Care	-	3,800	-	
	12,466	17,400	18,451	24,450
Expenditures				
Signage	-	1,000	403	250
Trees/Improvements	2,252	3,000	-	5,000
Mowing and grounds upkeep	5,689	6,000	6,401	6,800
Soil and Other Materials	892	1,000	-	1,000
Roads and Improvements	266	3,000	3,500	4,000
Monuments	-	2,500	-	3,000
Administration/Legal/Audit	900	900	996	900
	9,999	17,400	11,300	20,950
Surplus of revenue over expenditur	\$ 2,467	\$ -	\$ 7,150	\$ 3,500

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

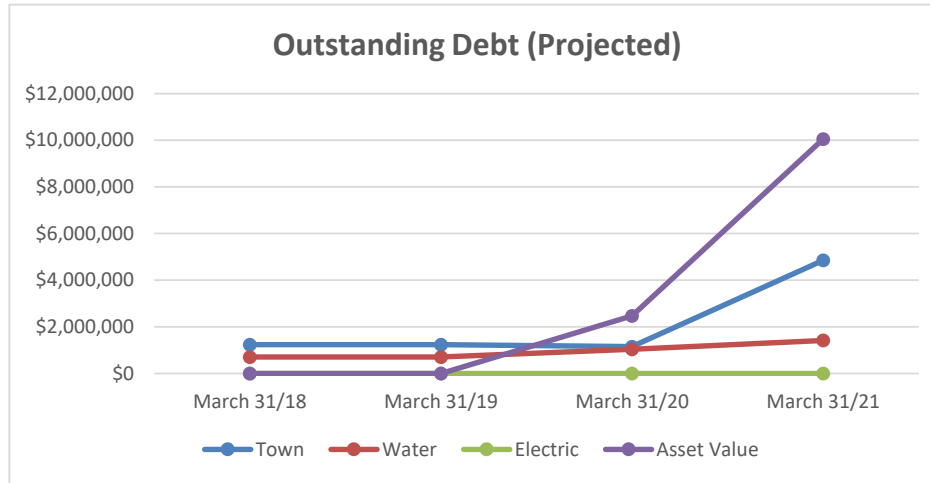
	2017/18	2018/19	2018/19	2019/20
	ACTUALS	BUDGET	UNAUDITED	BUDGET
Revenue				
Investment income	\$ 3,041	\$ 3,000	\$ 3,360	\$ 3,000
Grant from Town	4,000	3,400	3,400	6,370
Donations	-	-	-	-
Perpetual care	-	-	-	-
Annual upkeep	30	30	30	30
	<u>\$ 7,071</u>	<u>\$ 6,430</u>	<u>\$ 6,790</u>	<u>\$ 9,400</u>
Expenditures				
Improvements/Grounds Upkeep	\$ 208	\$ 2,500	\$ 210	\$ 2,500
Mowing	5,454	3,000	5,356	6,000
Administration/Legal/Audit	900	900	900	900
Mapping Project	1,246	-	-	-
	<u>\$ 6,562</u>	<u>\$ 6,400</u>	<u>\$ 6,466</u>	<u>\$ 9,400</u>
Surplus of revenue over expenditur	\$ 509	\$ 30	\$ 324	\$ -

Status of Town Funds (unaudited)



	March 31/19	March 31/20
To fund Operating	\$281,131	\$59,954
To fund General Capital	\$317,642	\$505,842
To fund Equipment	\$572,106	\$585,606
To fund Water Utility	\$185,420	\$156,385
To fund Electrical	\$395,378	\$128,793
To fund Other	\$86,860	\$123,460
	1,838,536	1,560,039

FUND	Estimated Balance March 31/18	Estimated Revenue 2018/19	Estimate Used in 2018/19	Estimated Balance March 31/19	To/From 2019-20	Estimated Cash Balance March 31/20	Estimated Total Balance March 31/20
Electric Light Operating Fund	\$312,182	\$16,261	\$0	\$328,443	-\$270,085	\$58,358	\$58,358
Town Operating Fund	\$182,898	\$0	\$0	\$182,898	\$0	\$182,898	\$182,898
Water Operating Fund	\$51,578	\$1,663	\$0	\$53,241	-\$16,000	\$37,241	\$37,241
Athletic & Cultural Trust	\$3,448	\$30	\$0	\$3,478	\$0	\$3,478	\$3,478
Capital Reserve	\$211,589	\$120,053	\$14,000	\$317,642	\$188,200	\$505,842	\$505,842
Bayview Cemetery	\$25,841	\$400	\$0	\$26,241	\$0	\$26,241	\$26,241
Park Cemetery Perpetual Care	\$47,724	\$9,418	\$0	\$57,141	\$11,800	\$68,941	\$93,741
Electric Depreciation Reserve	\$118,840	\$37,000	\$88,905	\$66,935	\$3,500	\$70,435	\$70,435
Equipment Reserves	\$553,986	\$74,500	\$56,380	\$572,106	\$13,500	\$585,606	\$585,606
Operating Reserve	\$219,233	\$0	\$121,000	\$98,233	-\$221,177	-\$122,944	-\$122,944
Water Depreciation	\$138,084	\$119,000	\$124,905	\$132,179	-\$13,035	\$119,144	\$119,144
Total	\$1,865,401	\$456,017	\$482,882	\$1,838,536	-\$303,297	\$1,535,239	\$1,560,039



Capital Loans	Balance March 31/18	Payments 2018/19	Balance March 31/19	Payments 2019/20	Balance March 31/20	Payments 2020/21	Balance March 31/21	Payments 2021/22
Town	1,238,300	106,200	1,132,100	127,300	1,049,317	127,885	4,993,921	263,010
Water	709,400	58,300	651,100	58,300	984,735	66,640	1,358,776	73,430
Electric	0	0	0	0	0	0	0	0
Total	1,947,700	164,500	1,783,200	185,600	2,034,052	194,525	6,352,697	336,440

Capital Loans	March 31/18	March 31/19	March 31/20	March 31/21
Town	\$1,238,300	\$1,238,300	\$1,155,517	\$4,855,261
Water	\$709,400	\$709,400	\$1,043,035	\$1,417,076
Electric	\$0	\$0	\$0	\$0
Asset Value	\$0	\$0	\$2,476,774	\$10,057,132
Total Loans	\$1,947,700	\$1,947,700	\$2,198,552	\$6,272,337

19-20 POTENTIAL SPECIAL PROJECTS / STRATEGIC INITIATIVES

Name	Total Cost	External Funding	Town Cost	Strategic Plan Link	Status of Funding	Year
Asset Management Initiatives	\$61,000	\$46,400	\$14,600	3.1	Pending	2018-19
Description: Condition assessments of Town infrastructure, support for development of Asset Management Plan as per strategic plan. External funding through FCM MAMP (approval anticipated May 2019); Town cost split \$8,800 Town General, \$5,800 Electrical Utility.						
Active Transportation Plan	\$30,000	\$15,000	\$15,000	3.1	Proposed	2019-20
Description: Active Transportation plan including pedestrian and cycle routes and infrastructure recommendations as per strategic plan. External funding through provincial Connect2 Program proposed; supported by Bicycle NS / Blue Route initiative.						
GHG Reduction Initiatives	\$25,000	\$0	\$25,000	3.4	-	2019-20
Description: See staff report April 9; as per strategic plan. Community emissions inventory (recommended) estimated at \$25,000; corporate emissions alone estimated at \$10,000.						
Centennial Year Program	\$103,837	\$89,660	\$14,177	3.3	Various	2019-20
Description: Various centennial program projects and initiatives; see staff report April 25. External funding through various government / local sources (some applied for, some proposed).						
Mahone Bay Centre Memorial Donation	\$10,000	\$0	\$10,000		-	2019-20
Description: To donate to the Mahone Bay Centre in memorial of former Mayor Joe Feeney.						
Orthophotography Update	\$1,800	\$0	\$1,800	3.2	-	2019-20
Description: Update to digital aerial photography database for planning / asset management (with MODC); opportunity to participate in MODC photography update in 2019-20 for minimal cost.						
Town Website Update	\$6,000	\$0	\$6,000	3.3	-	2019-20
Description: Town website update to provide better information to residents, as per strategic plan.						
MPS / LUB Update - Year 1	\$60,000	\$0	\$60,000	3.2	-	2019-20
Description: Planning documents update as per strategic plan. Selected contractor to work with MODC contract planning staff, PAC and Council.						
Wastewater Rate Study	\$12,400	\$0	\$12,400	3.1	-	2019-20
Description: Analysis of wastewater user rates model for potential implementation; supports long term wastewater utility planning.						
Wastewater PCAP Project	\$60,000	\$30,000	\$30,000	3.1	Proposed	2019-20
Description: Proposed Provincial Capital Assistance Program application for assistance with defining options and costs associated with compliance to new regulations concerning treatment plant effluent.						
Electric Utility "Grow the Load" Initiatives	\$5,000	\$0	\$5,000	3.4	-	2019-20
Description: Electric utility initiatives with AREA intended to increase electrical utility load / target GHG reduction opportunities in electrical service territory.						
Electric Utility Rate Study	\$5,000	\$0	\$5,000	3.1	-	2019-20
Description: Electric utility rates update to support long term electrical utility planning.						
Water Utility PCAP Project	\$25,000	\$25,000	\$25,000	3.1	Proposed	2019-20
Description: Proposed Provincial Capital Assistance Program application for assistance with diagnostics on main transmission line from pump house to treatment plant, in anticipation of infrastructure rehabilitation.						
2019-20 SUBTOTAL	\$344,037	\$159,660	\$223,977			

MPS / LUB Update - Year 2	\$60,000	\$0	\$60,000	3.2	-	2020-21
Description: Continued from #7 above.						
Wayfinding Strategy / Signage	\$60,000	\$35,000	\$25,000	3.2	Proposed	2020-21
Description: Proposed wayfinding / visitor signage strategy and new signage installation in cooperation with Mahone Bay Tourism & Chamber of Commerce; proposed external funding through Streetscaping and Beautification Program (2020-21), with approx.. \$10,000 in contribution by MBTCC proposed.						
Asset Management Initiatives	\$50,000	\$40,000	\$10,000	3.1	Proposed	2020-21
Description: Continuing asset management / condition assessment initiatives as per strategic plan; external funding through FCM proposed.						
Economic Development Strategy	\$10,000	\$0	\$10,000	3.2	-	2020-21
Description: Consultations and final plan composition contracted to support Economic Development Committee's development of 5 year Economic Development Strategy as per strategic plan.						
Harbour Master Plan	\$50,000	\$25,000	\$25,000	3.2	Proposed	2020-21
Description: Contracted development of Harbour Master Plan with stakeholders, supported by DevelopNS (proposed), as per strategic plan.						
Climate Mitigation Plan	\$50,000	\$40,000	\$10,000	3.4	Proposed	2020-21
Description: Building on emissions inventories, contracted development of climate mitigation plan setting future targets and strategies to achieve them.						
2020-21 SUBTOTAL	\$280,000	\$140,000	\$140,000			
TOTAL	\$624,037	\$299,660	\$363,977			

REFERRED FROM REQUESTS 2019-20 (not in current draft 2019-20 budget)

Dog Waste Dispensers	\$1,500	\$0	\$1,500			
Description: Referred from Council. Costs per unit range but approximate costs for a half-dozen locations in downtown / park entrances (bag dispensers, signage, poles as needed) would cost \$1,200 plus \$300 per year recurring cost for bag refills (minimal existing staff time to refill).						
Town Beautification Program	\$13,200	\$0	\$13,200			
Description: Request from Mahone Bay Tourism & Chamber of Commerce. Numerous options for programs; program of two dozen hanging flower baskets in summer / natural wreathes in winter would cost approximately \$7,200 up-front and another \$6,000 annually.						
LCLC Request	\$5,000	\$0	\$5,000			
Description: Request from Municipality of the District of Lunenburg for \$5,000 annual recurring funding to Lunenburg County Lifestyle Centre (owned by ToB / MoDL).						
Field House Request	\$3,812	\$0	\$3,812			
Description: Request for recurring annual funding to Field House facility from Town of Bridgewater via Mayors/Wardens meeting, Apr 8th.						
TOTAL	\$19,700	\$0	\$19,700			

2019-20 from Operating Reserve
2019-20 From Gas Tax

\$158,177
\$25,000

TOWN OF MAHONE BAY CAPITAL BUDGETS 2019/20

Source of Funding which is used for Capital & Other Expenditures

	BUDGET	
Infrastructure Charges (\$265 per unit)	\$224,950	
2019/20 Deed Transfer Tax (1.25%)	\$100,000	
2019/20 Gas Tax	\$155,000	Doubled for 2019-20 only as per federal budget
Dividend from AREA	\$183,000	
Outside Fire Tax Revenue	\$42,500	
Total Capital Revenue Available	\$705,450	
Less:		
Principal Debt Charges (Town)	\$127,300	
Contribution To Fire Reserve	\$57,500	
Contribution to Town Equipment Reserve	\$17,000	
Contribution to Town Operating Reserve	\$0	Proposing \$100,000 to operating reserve per year
Contribution to Water Utility Levy	\$25,000	
Total Transfers/Debt Charges	\$226,800	
Funds Available to Fund Capital Projects	\$478,650	To capital reserve

Proposed 2019/20 Capital Budget

	<u>2019-20</u>	<u>2020-21</u>	<u>External</u> <u>(projected)</u>	<u>Source of Own Funds</u>
Bandstand	\$29,250			capital res
Double Chip Seal - Clearland Road	\$50,000			gas tax
New Bunker Gear - Fire Department	\$10,000			fire eq reserve
SCBA Packs/Tanks	\$45,000		\$20,000	fire eq reserve
New Sewer Services	\$10,000			capital res
Replace Pumps - Lift Station #3	\$10,000			capital res
Town Hall Repairs	\$100,000			capital res
Ballfield Backstop (\$5,000 additional - communities, culture and heritage?)	\$15,000		\$5,000	capital res
Flail Mower	\$6,000			eq reserve
Repair/Replace Fire Station	\$346,500	\$3,118,500		BORROWING
	\$51,200			capital res
ICIP - Project #1 (Town General Portion)	\$272,646	\$2,339,688	\$1,924,305	BORROWING
ICIP - Project #2 (Town General Portion)	\$120,672		\$97,255	BORROWING
Shoreline Project	\$349,800	\$3,148,200	\$3,253,140	BORROWING
	\$1,416,068	\$8,606,388	\$5,299,700	
Water Utility				
Pumphouse Upgrades - Generator	\$40,000			Water Reserve
New Water Services	\$5,000			Water Fund
Gate Valves	\$6,000			Water Reserve
Clearwell Cleaning/Inspection	\$13,000			Water Reserve
Cutout Access To Water Transmission Line	\$10,000			Water Reserve
New Water Meters	\$3,000			Water Fund
Water Rate Study	\$8,000			Water Fund
Water Pump Rehabilitation/Replacement	\$25,000			Water Reserve
Replace Raw Pumps & Spare - WTP	\$8,000			Water Reserve
Pumphouse Upgrades - Door/Window/Well Cover	\$5,000			Water Reserve
Transission Radio Telemetry - WTP	\$25,000			Water Reserve
ICIP - Project #1 (Water Utility Portion)	\$169,056	\$1,450,744	\$1,179,119	BORROWING
ICIP - Project #2 (Water Utility Portion)	\$1,218,100		\$884,465	BORROWING
	\$1,535,156	\$1,450,744	\$2,063,584	
Electric Utility				
New Digital Meters	\$6,500			Electric Reserve
New Street Lights	\$5,000			Electric Reserve
New Line Truck	\$270,000		\$135,000	Electric Fund
Line/Pole Replacements	\$20,000			Electric Reserve
	\$301,500		\$135,000	

BORROWING FOR FIRE STATION, SHORELINE, ICIP (WWW) ONLY

TOWN OF MAHONE BAY DRAFT 5 YEAR CAPITAL PLAN 2016-2022

#	Capital Project	Description	TOTAL	2018	2019	2020	2021	2022
			5 YR COST					
1	Council Laptops	Council Laptops	15,000					15,000
2	Town Hall Furnishings/Equipment	Council Chambers Floor & Desks	10,000				10,000	
3	Town Office Furnishings/Equipment	Town Office Furnishings/Equipment	5,000			5,000		
4	Fire Station Improvement	Replace or Improvements Fire Station	2,500,000		2,500,000			
5	New Facilities Detailed Design	New Facilities Detailed Design (Several Options)	50,000	50,000				
6	Parking Improvements Fire Hall	Parking Improvements Fire Hall	90,000			90,000		
7	Fire Fighting Equipment	Bunker Gear	50,000	10,000	10,000	10,000	10,000	10,000
8	Fire Hall -Casade System	Cascade Air System -Fire Hall	40,000					40,000
9	Waste Receptable	3 Stream Receptable (New Playground)	3,000	3,000				
10	Fire Vehicles	Capital Improvements - Vehicles	50,000		25,000			25,000
11	New Fire Vehicle	New Fire Vehicle	600,000			600,000		
12	1/2 Ton Pick-up Truck	1/2 Ton Pick-up Truck	30,000	30,000				
13	Front End Loader	Front End Loader	80,000		80,000			
14	International Dump Truck with Plow	International Dump Truck with Plow	160,000					160,000
15	New Van or Utility Truck	Water Utility Van	40,000					40,000
16	Public Works Equipment	Town Machinery & Equipment	10,000			10,000		
17	Sidewalk Plow - & Attachments	Sidewalk Plow - & Attachments	100,000	100,000				
18	Public Works Garage/Office	Renovate Fire Hall	250,000		250,000			
19	Sand Storage Shed	Winter Maintenance/Sand	40,000		40,000			
20	Double Chip Seal Clearland Rd	Double Chip Seal Clearland Rd	70,000		35,000		35,000	
21	Paving Mainstreet Edgewater to Sewage Treatment Plant Rd	Paving Mainstreet Edgewater to Sewage Treatment Plant Rd	350,000				350,000	
22	Sidewalk Fairmont Street	Sidewalk Fairmont Strret	80,000			80,000		
23	New/Replace Various Culverts	New/Replace Various Culverts	30,000	10,000		10,000		10,000
24	Sidewalk -Fauxburg Main to Pleasant Guard Rail Curve Correction Hawthorn Hill	Sidewalk -Fauxburg Main to Pleasant Guard Rail Curve Correction Hawthorn Hill	125,000				125,000	
25	Watershed Protection Study -Hwy 3	Watershed Protection Study -Hwy 3	20,000		20,000			
26	Land Purchase Watershed	Land Purchase Watershed	40,000			40,000		
27	New Water Services	New Water Services	23,000	5,000	5,000	5,000	5,000	3,000
28	CutOut Access to Water transmission Line	CutOut Access to Water transmission Line	10,000		10,000			
29	Water-Trasmission Line	Replace Transmission Main -Lake to Treatment plant	500,000					500,000
30	WTP Upgrades Controls & Redundancy	WTP Controls & Insulation	15,000		15,000			
31	Gate Valves	Gate Valve Replacement Program	24,000		6,000	6,000	6,000	6,000
32	Hydrant Replacements	Hydrant Replacements	10,000			5,000		5,000
33	Mainstreet Watermain Replacement Edgewater to Sewage Treatment Plant Rd	Mainstreet Watermain Replacement Edgewater to Sewage Treatment Plant Rd	550,000				550,000	
34	Mainstreet Watermain Replacement Longhill to Edgewater	Mainstreet Watermain Replacement Longhill to Edgewater	400,000					400,000
35	New Water Meters	New Water Meters	6,000		3,000		3,000	
36	Pump House Back up Generator	Back-up Generator Pumphouse	50,000	50,000				
37	Water Rate Study	Water Rate Study	8,000		8,000			
38	Mainstreet Sewer main Replacement Longhill to Edgewater	Mainstreet Sewer main Replacement Longhill to Edgewater	400,000				400,000	
39	Mainstreet Sewer main Replacement Zwicker Lane to Longhill Rdr	Mainstreet Sewer main Replacement Mahone In to Longhill Rdr	175,000			175,000		
40	New Sewer Services	New Sewer Services	40,000		10,000	10,000	10,000	10,000
41	Swimming Pool Improvement	Liner/Ground Work	30,000	30,000				
42	Pipe Locator & Camera	Pipe Locator & Camera	14,000			14,000		
43	Sewer Main Extension(to Town Limits)	Sewer Main Street to end of Town Limits	350,000		350,000			
44	Water Pal System Replace Filter Modules	Water Pal System Replace Filter Modules	60,000	12,000	12,000	12,000	12,000	12,000
45	Sewer Lift Station	Replace Pumps Station #2	20,000			10,000		10,000
46	Sewer Lift Station	Replace Pumps Station #3	10,000		10,000			

TOWN OF MAHONE BAY DRAFT 5 YEAR CAPITAL PLAN 2016-2022

#	Capital Project	Description	TOTAL	2018	2019	2020	2021	2022
			5 YR COST					
48	Sewer Lift Station	Replace Pump Station#1	40,000				40,000	
49	Drainage Fauxburg Road	Drainage Fauxburg Road	50,000		50,000			
50	Drainage Main Street	Drainage Main Street	75,000			75,000		
51	Engineering Various StormWater/Sewer Projects	Engineering Various StormWater/Sewer Projects	20,000			10,000	10,000	
52	Storm Water Drainage RPS	Storm Water Drainage RPS	20,000				20,000	
53	Storm Water Separator	Pleasant St ,Main , Fairmont Streets	200,000			100,000		100,000
54	Sea Wall Development	Harbour - Climate Change	500,000			500,000		
55	Boardwalk	Along Harbour	400,000			400,000		
56	Bandstand Repair	Capital Improvement - Bandstand	14,000	14,000				
57	Walking Bridge	Irving to Bandstand	250,000			250,000		
58	Breakwater Repairs	Breakwater Repairs	8,500		8,500			
59	Drilled Well Visitor Information Centre Edgewater St	Drilled Well Visitor Information Centre Edgewater St	12,000				12,000	
60	Enlarge Comfort Station Wharf::additional toilets, additional shower; laundry facilities	Enlarge Comfort Station Wharf::additional toilets, additional shower; laundry facilities	100,000				100,000	
61	Replace Floating Wharfs and Gangway Shoreline Edgewater Sea Level Rise	Replace Floating Wharfs and Gangway	30,000			30,000		
62	Protection	Shoreline Edgewater Sea Level Rise Protection	1,500,000		100,000			1,400,000
63	Wharf Repairs	Wharf Repairs	335,000		35,000		300,000	
64	Ballfield Backstop	Replace Ballfield Backstop	10,000		10,000			
65	Leaf Blower	Leaf Blower	8,000			8,000		
66	Picnic tables/benches throughout town/bike racks	Walkway enhancement for seniors	10,000		5,000		5,000	
67	Playground Equipment	Parks & Playgrounds	22,000				22,000	
68	Seniors Agility Park	Seniors Agility Park	50,000			50,000		
69	Electric Line Replacements	Pole, Line Replacements	108,000	18,000	20,000	20,000	20,000	30,000
70	Line Truck (small)	Line Truck (small)	150,000		150,000			
71	New Electric Meters (Digital)	New Electric Meters (Digital)	46,000	20,000	6,500	6,500	6,500	6,500
72	New Street Lights	New Street Lights (LED)	13,000	3,000	5,000			5,000
73	Replace Reclosurers-Substation	Replace Re-closers Substation	12,000				12,000	
74	Transformers	Transformers	43,905	33,905		5,000		5,000
75	Misc. Tools (Electric Utility)	Misc. Tools (Electric Utility)	10,000	10,000				
76	Various Capital Line Work	Various Capital Line Work	10,000	10,000				
77	Wood Chipper-Electric Utility	Wood Chipper - Electric Utility	40,000		40,000			
78	Main Street Water Main Replacement Longhill Road to ~23 Main Street	Replace existing CI and 2" line with PVC	300,000			300,000		
79	Vacuum Truck	Water/Sewer Vac Truck	300,000		300,000			
80	Corrosion Coating	Chemical Room Floor WTP	10,000			10,000		
81	Automatic Flushers	Deadend Flushing - System Extremities	30,000			15,000	15,000	
82	Pumphouse	Replace Raw Pumps + Spare	10,500		3,500	3,500	3,500	
83	Pumphouse Upgrades	Replace door, window, wet well cover	5,000		5,000			
84	Air Conditioning Unit	WTP Production Floor	5,000		5,000			
85	Transition Radio Telemetry at WTP	Move antenna from metal tower to new pole and RTU from old WTP to current WTP	25,000		25,000			
86	Tree replacement program	Tree replacement program	5,000	1,000	1,000	1,000	1,000	1,000
87	Splash Pad	Splash Pad	100,000			100,000		
88	10 BENCHES	10 BENCHES	8,000		4,000	4,000		
89	5 covered picnic tables	5 covered picnic tables	5,000		5,000			
90	Signage	Re Trails, Jubilee Park, Tot Lot Town Wharf etc	2,000		2,000			
91	Town Hall Repairs	Make repairs suggested in Inspection Report	200,000		200,000			
			12,445,905	409,905	4,369,500	2,970,000	2,103,000	2,793,500

Municipal Deed Transfer Tax Rates			
County	Municipality	Rate	Payable at LRO
Digby	Municipality of the District of Clare	0.5%	Lawrencetown
Guysborough	Town of Mulgrave	0.5%	Sydney
Antigonish	Municipality of the County of Antigonish	1.0%	Amherst
Colchester	Municipality of the County of Colchester	1.0%	Amherst
Colchester	Town of Stewiacke	1.0%	Amherst
Colchester	Town of Truro	1.0%	Amherst
Cumberland	Town of Oxford	1.0%	Amherst
Digby	Municipality of the District of Digby	1.0%	Lawrencetown
Guysborough	Municipality of the District of Guysborough	1.0%	Sydney
Kings	Town of Berwick	1.0%	Lawrencetown
Lunenburg	Town of Lunenburg	1.0%	Bridgewater
Pictou	Municipality of the County of Pictou	1.0%	Amherst
Pictou	Town of New Glasgow	1.0%	Amherst
Pictou	Town of Pictou	1.0%	Amherst
Pictou	Town of Stellarton	1.0%	Amherst
Pictou	Town of Trenton	1.0%	Amherst
Pictou	Town of Westville	1.0%	Amherst
Queens	Region of Queens Municipality	1.0%	Bridgewater
Shelburne	Town of Clark's Harbour	1.0%	Bridgewater
Victoria	Municipality of the County of Victoria	1.0%	Sydney
Yarmouth	Municipality of the District of Argyle	1.0%	Bridgewater
Yarmouth	Municipality of the District of Yarmouth	1.0%	Bridgewater
Yarmouth	Town of Yarmouth	1.0%	Bridgewater
Cumberland	Town of Amherst	1.25%	Amherst
Digby	Town of Digby	1.25%	Lawrencetown
Guysborough	Municipality of the District of St. Mary's	1.25%	Sydney
Lunenburg	Municipality of the District of Lunenburg	1.25%	Bridgewater
Lunenburg	Town of Mahone Bay	1.25%	Bridgewater
Annapolis	Municipality of the County of Annapolis	1.5%	Lawrencetown
Annapolis	Town of Annapolis Royal	1.5%	Lawrencetown
Annapolis	Town of Middleton	1.5%	Lawrencetown
Antigonish	Town of Antigonish	1.5%	Amherst
Cape Breton	Cape Breton Regional Municipality	1.5%	Sydney
Cumberland	Municipality of the County of Cumberland	1.5%	Amherst
Halifax	Halifax Regional Municipality	1.5%	Halifax
Hants	Municipality of the District of Hants East	1.5%	Lawrencetown
Hants	Municipality of the District of Hants West	1.5%	Lawrencetown
Hants	Town of Windsor	1.5%	Lawrencetown
Inverness	Municipality of the County of Inverness	1.5%	Sydney
Inverness	Town of Port Hawkesbury	1.5%	Sydney
Kings	Town of Wolfville	1.5%	Lawrencetown
Lunenburg	Municipality of the District of Chester	1.5%	Bridgewater
Lunenburg	Town of Bridgewater	1.5%	Bridgewater
Richmond	Municipality of the County of Richmond	1.5%	Sydney
Shelburne	Municipality of the District of Barrington	1.5%	Bridgewater
Shelburne	Municipality of the District of Shelburne	1.5%	Bridgewater
Shelburne	Town of Lockeport	1.5%	Bridgewater
Shelburne	Town of Shelburne	1.5%	Bridgewater
Kings	Municipality of the County of Kings	-	-
Kings	Town of Kentville	-	-

2018/19 Comparative Municipal Tax Rates

<u>Area</u>	<u>Type</u>	<u>Res.</u>	<u>Area</u>	<u>Type</u>	<u>Comm.</u>
LOCKEPORT	Town	2.36	CLARK'S HARBOR	Town	5.58
CITY OF SYDNEY	CBRM	2.266	CITY OF SYDNEY	CBRM	5.457
NORTH SYDNEY	CBRM	2.106	LOCKEPORT	Town	5.39
GLACE BAY	CBRM	2.094	LOUISBOURG	CBRM	5.259
WESTVILLE	Town	2.08	NORTH SYDNEY	CBRM	5.242
NEW WATERFORD	CBRM	2.08	NEW WATERFORD	CBRM	5.226
DOMINION	CBRM	2.066	DOMINION	CBRM	5.203
SHELBURNE	Town	2.04	GLACE BAY	CBRM	5.203
LOUISBOURG	CBRM	2.016	SYDNEY MINES	CBRM	5.127
SYDNEY MINES	CBRM	1.991	CBRM - Suburban	CBRM	4.854
DIGBY	Town	1.99	TRURO	Town	4.5
LIVERPOOL	QUEENS	1.92	AMHERST	Town	4.435
WINDSOR	Town	1.88	NEW GLASGOW	Town	4.4
MIDDLETON	Town	1.84	PORT HAWKESBURY	Town	4.38
TRURO	Town	1.83	PICTOU	Town	4.34
NEW GLASGOW	Town	1.82	MIDDLETON	Town	4.32
STELLARTON	Town	1.82	MULGRAVE	Town	4.3116
PORT HAWKESBURY	Town	1.8	YARMOUTH	Town	4.28
CLARK'S HARBOR	Town	1.68	DIGBY	Town	4.24
STEWIACKE	Town	1.665	STELLARTON	Town	4.15
CBRM - Suburban	CBRM	1.665	OXFORD	Town	4.035
YARMOUTH	Town	1.66	TRENTON	Town	3.98
ANNAPOLIS ROYAL	Town	1.65	BRIDGEWATER	Town	3.97
BRIDGEWATER	Town	1.65	WINDSOR	Town	3.95
PICTOU	Town	1.64	SHELBURNE	Town	3.86
AMHERST	Town	1.635	WESTVILLE	Town	3.69
OXFORD	Town	1.62	WOLFVILLE	Town	3.57
WOLFVILLE	Town	1.46	BERWICK	Town	3.481
KENTVILLE	Town	1.4022	STEWIACKE	Town	3.46
TRENTON	Town	1.38	HALIFAX URBAN CORE	HRM	3.3735
LUNENBURG	Town	1.344	DARTMOUTH	HRM	3.3735
DIGBY	Rural	1.3	BEDFORD	HRM	3.3735
SHELBURNE	Rural	1.26	COUNTY URBAN	HRM	3.3735
MAHONE BAY	Town	1.23	COUNTY SUBURBAN	HRM	3.3735
VICTORIA	Rural	1.22	LUNENBURG	Town	3.32
HALIFAX URBAN CORE	HRM	1.2055	KENTVILLE	Town	3.3063
DARTMOUTH	HRM	1.2055	ANNAPOLIS ROYAL	Town	3.15
BEDFORD	HRM	1.2055	MAHONE BAY	Town	3.02
COUNTY URBAN	HRM	1.2055	LIVERPOOL	QUEENS	3.02
BERWICK	Town	1.189	COUNTY RURAL	HRM	3.004
MULGRAVE	Town	1.1786	CUMBERLAND	Rural	2.76
COUNTY SUBURBAN	HRM	1.1725	GUYSBOROUGH	Rural	2.63
CUMBERLAND	Rural	1.17	ANTIGONISH	Town	2.61
YARMOUTH	Rural	1.17	EAST HANTS	Rural	2.61
COUNTY RURAL	HRM	1.1595	BARRINGTON	Rural	2.56
ANTIGONISH	Town	1.09	KINGS	Rural	2.287
ARGYLE	Rural	1.07	COLCHESTER	Rural	2.28
CLARE	Rural	1.04	ARGYLE	Rural	2.25
QUEENS COUNTY	QUEENS	1.04	ST. MARY'S	Rural	2.25
INVERNESS	Rural	1.02	YARMOUTH	Rural	2.16
WEST HANTS	Rural	1.0163	QUEENS COUNTY	QUEENS	2.14
ANNAPOLIS	Rural	1.015	VICTORIA	Rural	2.12
BARRINGTON	Rural	1.01	RICHMOND	Rural	2.1
ST. MARY'S	Rural	0.94	CLARE	Rural	2.07
ANTIGONISH	Rural	0.88	LUNENBURG	Rural	1.957
COLCHESTER	Rural	0.88	DIGBY	Rural	1.85
EAST HANTS	Rural	0.8607	INVERNESS	Rural	1.85
KINGS	Rural	0.853	PICTOU	Rural	1.82
LUNENBURG	Rural	0.81	SHELBURNE	Rural	1.82
PICTOU	Rural	0.81	ANNAPOLIS	Rural	1.8
RICHMOND	Rural	0.8	WEST HANTS	Rural	1.8
CHESTER	Rural	0.705	CHESTER	Rural	1.53
GUYSBOROUGH	Rural	0.66	ANTIGONISH	Rural	1.46

NOTE: May not include all area rates for Fire, etc. (particularly for Rurals)

2019/20 Grants to Organizations

<u>Organization</u>	2018/19 Budget	2018/19 Actual	2019/20 Actual
Bay to Bay Trail	\$1,000	\$1,000	\$1,000
Curl for a Cause	\$0	\$0	\$0
Lunenburg Co. Fiber Trail	\$0	\$0	\$0
Heritage Boatyard Co Op	\$889	\$889	\$0
Lunenburg Lyme Group	\$0	\$0	\$500
NOW Lunenburg County	\$500	\$500	\$500
Rose Fund	\$0	\$0	\$0
FCM Special Advocacy Fund	\$0	\$0	\$58
LCLC Request	\$0	\$0	\$500
Pro Kids	\$0	\$0	\$500
Unallocated Balance			\$942
Total	\$2,389	\$2,389	\$4,000

2019/20 Subsidies

<u>Organization</u>	2018/19 Budget	2018/19 Actual	2019/20 Budget
Regional Library	\$5,900	\$5,769	\$5,900
Regional Housing Authority	\$14,000	\$14,000	\$14,000
REMO	\$2,663	\$3,324	\$5,100
Swimming Pool Society	\$10,000	\$13,820	\$10,000
Mahone Bay Museum	\$2,020	\$1,993	\$2,243
Chamber of Commerce (Festivals)	\$2,300	\$2,805	\$2,500
Senior Safety Program	\$545	\$545	\$545
LCLC	-	-	\$500
Total	\$37,428	\$42,256	\$40,788

Note: The proposed 2019/20 Budget uses prior year subsidy figures as estimates where no new requests are available.

2019/20 Tax Exemptions

<u>Organization</u>	19/20 Assessed Value @ 3.08/100	Percentage of taxes Exempted
Mahone Bay Centre (45 School Street) AAN04647513 (331,700)	\$10,216.36	100%
Town of Mahone Bay Water Utility (68 Zwicker Lane) AAN04647459 (2,638,000)	\$81,250.40	100%
TOTAL	\$91,466.76	

<u>Organization</u>	19/20 Assessed Value @ 3.08/100	Percentage of taxes Exempted
Mahone Bay Founders Society 578 Main Street AAN00186791 (\$188,200)	\$5,796.56	100%
TOTAL	\$5,796.56	

<u>Organization</u>	19/20 Assessed Value @ 3.08/100	Portion of Commercial at 75% of Commercial Rate	Amount of Exemption	% of Exemption
Perry, John & Denise (686 Main Street) AAN 03073653 (27,300 Commercial portion)	\$840.84	\$630.63	\$210.21	25%
Total	\$840.84	\$630.63	\$210.21	25%
Total Tax Exemptions	\$97,473.53			