



TOWN COUNCIL AGENDA - SPECIAL BUDGET MEETING
April 23, 2020
6:30 p.m.

Call to Order

1 Approval of Agenda

2 Closed Session

2.1 MGA 22(2)(e) – Contract Negotiations

3 Staff Reports

3.1 Staff Report to Council – Strategic Communications Contract 2019/20
(deferred from April 21, 2020)

3.2 Staff Report to Council – 2020/21 Project Budget Estimates
(deferred from April 21, 2020)

4 Presentation of draft 2020-21 Operating / Capital Budgets

4.1 Draft 2020-21 Operating / Capital Budgets

Adjournment





Town of Mahone Bay

Staff Report

RE: Strategic Communications Contract 2019-20

April 21st, 2020

General Overview:

This report is intended to provide Council with an update concerning the first 6 months of the current Strategic Communications Contract and allocation of costs for 2019-20.

Background:

The current Strategic Communications Contract was awarded to Skysail Brand Marketing & Design on September 12, 2019. The contract runs for 12 months and is intended to provide strategic communications services in relation to the following projects:

- Website
- Fire Station
- Asset Management
- Centennial
- Transportation Plan
- GHG Reduction
- Municipal Plan Review
- Shoreline Adaptation
- ICIP Water/Wastewater

Financial Analysis:

Contract costs are \$5000 +HST monthly for 12 months (\$30,000 in each 2019-20 and 2020-21) for an estimated 924 hours. Skysail's monthly statements of work account for 327 hours in 2019-20; there is an expectation that the remaining estimated 597 hours would be worked in 2020-21 and staff will continue to coordinate this work with Skysail.

The \$30,000 budget for 2019-20 is allocated as follows, on the basis of actual hours worked per project (costs for strategy and brand development – as costs common to all projects – are split between all projects):

<u>Project</u>	<u>Allocation</u>
Website	\$2,691.13
Fire Station	\$3,792.05

Asset Management	\$6,911.31
Centennial	\$5,076.45
Transportation Plan	\$2,599.39
GHG Reduction	\$3,750.00
Other	\$5,179.66
Total	\$30,000.00

Note: Municipal Plan Review, Shoreline Adaptation and ICIP Water/Wastewater did not begin in 2019-20.

This allocation will be reflected in the 2019-20 YTD unaudited column of the 2020-21 budget documents. Two areas of variance from earlier estimates are the Fire Station project which came in lower than anticipated, where communications associated with the design phase are anticipated in 2020-21, and the Centennial project where communications came in higher than anticipated but the project was under budget overall. Other miscellaneous communication services (\$5,179.66) incurred under this contract have been allocated as an admin cost.

Strategic Plan:

3.3 Governance and Public Engagement

- Improve communications and share information with the public in a manner consistent with their needs

Recommendation:

It is recommended,

THAT Council accept this report for information.

Attached for Council Review:

None

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read 'Dylan Heide', followed by a long horizontal flourish.

Dylan Heide
Town of Mahone Bay CAO



Town of Mahone Bay

Staff Report

RE: 2020-21 Project Budget Estimates

April 21st, 2020

General Overview:

This report is intended to provide Council with requested estimates and analysis to support the 2020-21 budget process.

Background:

Council has directed staff to provide additional information on a number of proposed projects, to support the 2020-21 budget process, as follows:

1) Receptacles: Garbage, Dog Waste & Cigarette Butts

On the basis of direction from Council on May 3, 2019 and Apr 14, 2020 (EDC recommendation) this report provides capital and operating estimates related to the potential installation and servicing of additional receptacles for garbage, dog waste and cigarette butts at park entrances, trail crossings and Main St. shopping areas.

2) Comfort Stations: Winterize and Expand (Marina)

On the basis of direction from Council on February 27, 2020 (MBTCC request) and Apr 14, 2020 (EDC recommendation) this report provides capital estimates related to potential renovation of the two downtown comfort stations for year-round use, and the expansion of the marina comfort station to include additional facilities, as well as providing operating estimates for year round operation.

3) Security Systems: Town Facilities

On the basis of direction from Council on September 10, 2019 this report provides capital estimates related to potential installation of security systems / cameras at Town facilities.

4) Town Hall Renovations

Renovation of the Town Hall was included in the 2019-20 capital budget approved May 14, 2019. Staff have further developed the proposed scope of renovations and this report provides capital estimates and related information on this project.

Financial Analysis:

1) Receptacles: Garbage, Dog Waste & Cigarette Butts

Staff provides the following, for the purpose of estimation:

Garbage



Abco "Squad Pod" Three-Stream Waste Receptacle

1 Unit	\$3,750/Unit
2 Unit	\$3,290/Unit
5 Unit	\$3,100/Unit
10 Unit	\$2,850/Unit

Dog Waste



Uline Pole Mounted Bag Dispenser and Receptacle

1 Unit	\$428/Unit
3 Unit	\$402/Unit

Cigarette Butts



TerraCycle Mounted Cigarette Butt Recycler
1 Unit \$100/Unit

Operating costs are estimated at approximately \$100 per location per year for the garbage and dog waste receptacles and negligible for the cigarette butt recyclers. Staff capacity is a factor as we do not currently have sufficient staff to add too many additional locations requiring service.

Potential Garbage, Dog Waste & Cigarette Butts project:

\$3,216 for 8 dog waste stations for trail crossings and park entrances

\$6,580 for 2 additional three-stream waste receptacles downtown

\$600 for 6 additional pole-mounted cigarette butt stations

\$10,396 + delivery + HST

(estimated \$1,000 /year additional operating costs)

2) Comfort Stations: Winterize and Expand (Marina) – Appendix A

Staff provides the following capital estimates with assistance from Harbour Designs (Stephen DeLong):

Winterize Comfort Stations (heaters / insulation) \$3,000 per location

Expand Marina Comfort Station (see Appendix A for floorplan):

Design	\$5,000
Construction	\$55,000
EQ (2 washers and 2 dryers)	\$6,000
TOTAL	\$66,000

Staff estimate the additional costs to operate the comfort stations throughout the winter months as follows:

Janitorial / Supplies	\$7,500 per location per year
Electricity (heat)	\$1,500 per location per year
Snow and Ice Control	\$1,000 per location per year
TOTAL	\$10,000 per location per year

3) Security Systems: Town Facilities – Appendix B

See Appendix B for quotation from Valley Alarms Ltd. provided for the purpose of estimation. Options 4-6 are suitable for installation at any location where they can be mounted on a building. Installation of security systems (such as Option 1) could be included in building renovations (see Town Hall Renovations below).

Potential Security Systems project:

\$7,965.75 + HST for 3 four channel NVRs with 2 cameras each (Option 5) for raw water pumphouse, water treatment plant and wastewater plant.

4) Town Hall Renovations – Appendix C (Renovations) / D (Wiring)

See Appendix C for proposed renovations scope, floorplans and estimates provided by Harbour Designs (Stephen DeLong). See Appendix D for proposed wiring designs, floorplans and estimates provided by MJSB IT.

Renovation	\$93,800
Wiring	\$12,270
Security	\$6,641
TOTAL	\$112,711

Proposed renovation, wiring and security system (See Security Systems above) support accessibility, connectivity, security, efficiency and enable more effective use of available space. Proposed project would allow Town operations to continue at Town Hall for the foreseeable future, forestalling the need for additional facilities investments at this time. Work could potentially begin as soon as June, taking advantage of the current office closure. Proposed tendering as several separate projects under the coordination of Director of Operations Derrick MacKenzie.

Strategic Plan:**3.1 21st Century Infrastructure**

- Asset Management

Recommendation:

It is recommended,

THAT Council accept this report for information.

Attached for Council Review:

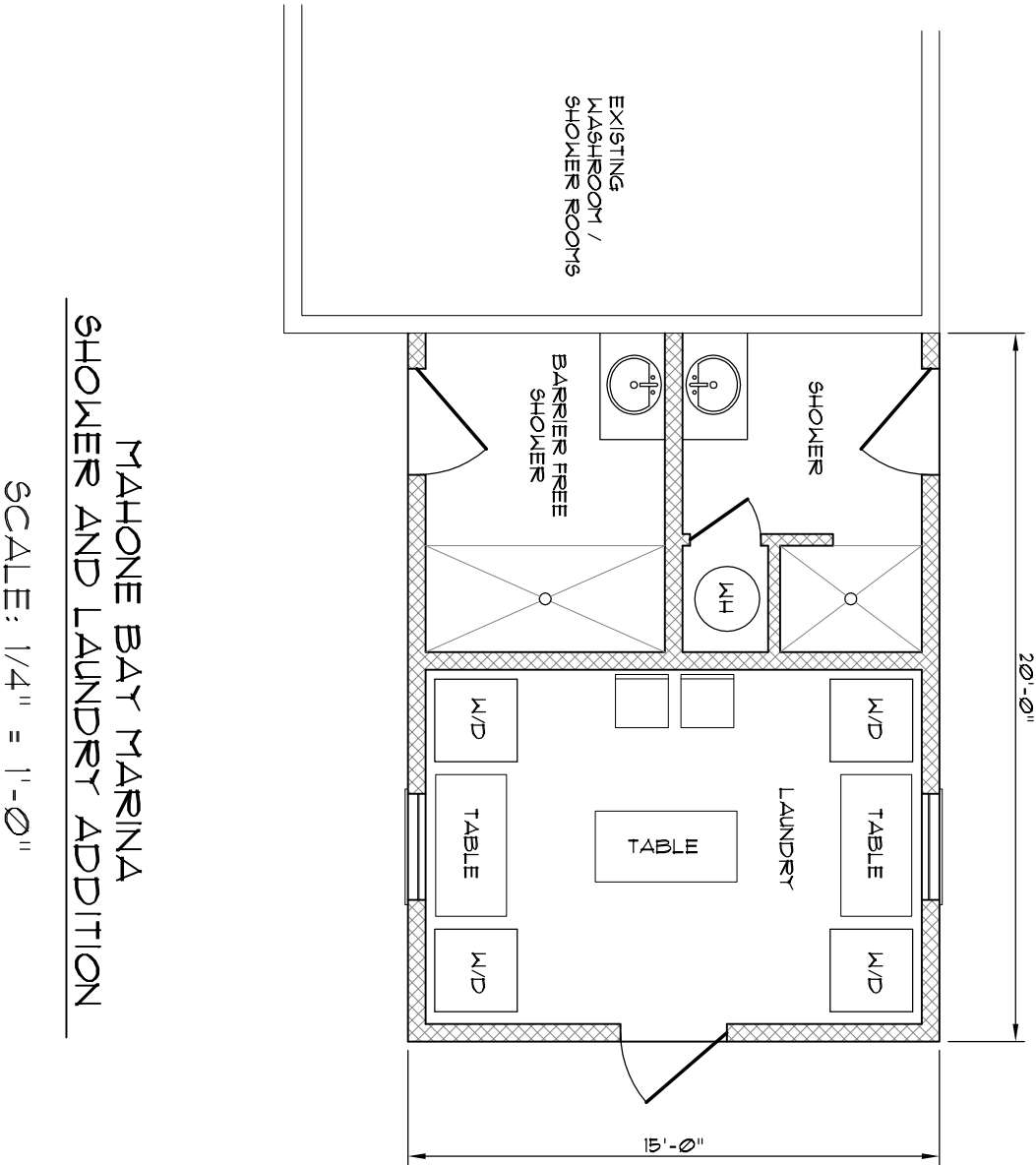
- Comfort Station (Marina) Addition
- Security Quotation
- Town Hall - Renovations
- Town Hall - Wiring

Respectfully Submitted,



Dylan Heide
Town of Mahone Bay CAO

Appendix A - Comfort Station (Marina) Addition



Appendix B - Security Quotation

VALLEY ALARMS LIMITED

217 Belcher Street

Kentville, NS

B4N 1E2

902-678-9616 or 902-678-0162 fax

Email: valleyalarms@ns.aliantzinc.ca

Website: www.valleyalarms.ca

April 15, 2020

Town of Mahone Bay

493 Main Street

Mahone Bay, NS

Email: Dylan.heide@townofmahonebay.ca

REGARDING: SECURITY / VIDEO EQUIPMENT QUOTATION

Attn: Dylan Heide

Thank you for speaking with me to discuss your security requirements.
For your review, we are pleased to provide the following quotation:

EQUIPMENT LIST

OPTION # 1 – Town Hall

- 1 – 16v 40va plug in transformer
- 5 – 12v 7ah batteries
- 1 – EVO 192 panel
- 1 – K 641 LX NR LCD keypad
- 1 – HUB 2 module
- 1 – IP 150 internet module
- 1 – PS 25 power supply
- 2 – HES 9600 Rim Latch
- 1 – HES 8000 door strike
- 3 – ACM 12 modules
- 3 – R 910 card readers
- 4 – PMD 75 wireless motion detectors
- 7 – DCT 2 wireless door contacts
- 1 – 8 channel power supply
- 1 – Power bar

- 1 box of LVT wire
- 1 box of quad wire

The cost of this equipment with installation is **\$6640.52** (excl. tax).

OPTION # 2 – Key Fobs

- 1 – C 704 key fob for access

The cost of this equipment is **\$4.72** (excl. tax) per key fob.

OPTION # 3 – 8 Channel kit with 6 cameras

- 1 – Watchnet **8** channel POE kit with **6** MPIX 40IRBT cameras & **6TB** hard drive
- 14 – RJ 45 connectors
- 1 – Box of cat 5 wire
- 1 – Minuteman 550 UPS backup

The cost of this equipment with installation is **\$4189.75** (excl. tax).

OPTION # 4 – 4 Channel kit with 4 cameras

- 1 – Watchnet **4** channel POE kit with **4** MPIX 40IRBT cameras & **6TB** hard drive
- 10 - RJ 45 connectors
- 200ft of cat 5
- 1 – Minuteman 550 UPS power supply

The cost of this equipment with installation is **\$3220.25** (excl. tax).

OPTION # 5 – 4 Channel NVR with 2 cameras

- 1 – Watchnet **4** channel POE NVR recorder with 6TB hard drive
- 2 – Watchnet MPIX 40IRBT cameras
- 6 – RJ 45 connectors
- 100ft of cat 5
- 1 – Minuteman 550 UPS power supply

The cost of this equipment with installation is **\$2655.25** (excl. tax).

OPTION # 6 – 4 Channel NVR with 1 camera

- 1 – Watchnet 4 channel POE NVR recorder with 6TB hard drive
- 1 – Watchnet MPIX 40IRBT camera
- 6 – RJ 45 connectors
- 100ft of cat 5
- 1 – Minuteman 550 UPS power supply

The cost of this equipment with installation is **\$2258.25** (excl. tax).

Please Note:

We have shown some different options for video security, 6 cameras, 4 cameras, 2 cameras or 1 camera.

And just a reminder that the NVR recorder would need to be in a secure weatherproof location and we would require power for each location.

For the town hall we showed 3 doors for card access as well as some security for the building as well – just to give an idea.

The customer would also be required to supply a TV or monitor for viewing video on-site. The NVR's can be set-up for remote viewing if sufficient high-speed internet is available on-site.

For your information and future protection all equipment utilized and system installations come complete with a standard one - year warranty.

We strongly suggest that you consider having this system monitored 24 hours per day, every day of the year by our local security monitoring station located on Belcher Street in Kentville. Anytime your system is activated, they can immediately dispatch the appropriate emergency responders along with a contact person (as designated by yourselves) to respond.

The annual monitoring fee is **\$240.00** (excl. tax).

We thank you for the opportunity in providing you with this quotation. If you have any further questions or concerns, please do not hesitate to call. We look forward to hearing from you soon.

Best regards,

Derrick Bezanson

Appendix C - Town Hall - Renovations

Town of Mahone Bay

TOWN HALL

Proposed Renovations

Scope of Work – First Floor

1. Modify existing stair to Second Floor.

Reduce stair width to 3'-6" wide allowing for new staircase to third floor.

Work includes new wall, handrails, renovations to existing stair treads and risers.

Scope of Work – Second Floor

1. New access ramp from rear of building to second floor office area.

Demolition to include existing storage lockers, Public Works washroom, relocation of existing oil tank, stairs to existing landing.

New work to include 5' wide ramp with fire rated separation wall from existing Garage area. Ramp will include 5' wide landings as required at top and bottom. Ramp floors will be finished in non-slip tile or sheet vinyl. Ramp will be provided with appropriate motion sensor lighting and emergency lighting. Doors leading to the ramp will be modified to have automatic closures and lever hardware. A door will be provided for access by Public Works employees from garage to ramp and to second floor washroom facilities and to exit the building.

2. Modifications to existing washroom.

Existing washroom will be enlarged to provide conformance with requirements for barrier free access to washroom facilities.

Work will include demolition of existing partition and new wall constructed to provide a 5' uninterrupted turning circle within the washroom space. A new hand sink will be located to comply with clearances required between toilet and walls etc.. Handrails will be installed as required. New access door will be installed as per accessibility requirements.

3. Renovations to Office Area

Walls to be strapped, insulated, and vapor barrier provided under new gypsum board that will provide the required fire rating of the space usage.

New window inserts to be installed and trims modified to suit new wall finishes.

Existing stair guardrail will be eliminated, stair opening modified and new wall between second floor and third floor will be constructed.

Relocate door opening to Council Chambers.

New staircase to be installed between second and third floor.

New carpet to be installed throughout second floor.

Electrical outlets and wiring to be upgraded to suit new office layout and new data ports to be installed as required. Redundant electrical / data material will be removed or capped.

Scope of Work – Third Floor

1. Renovations to Office area

Walls to be strapped, insulated, and vapor barrier provided under new gypsum board that will provide the required fire rating of the space usage.

Ceiling tiles to be removed. Ceilings to receive vapour barrier and gypsum board finish

New window inserts to be installed and trims modified to suit new wall finishes.

New guardrail to be installed around new stairwell opening.

New carpet to be installed in office areas. Tile or sheet vinyl flooring to be provided in storage and areas.

Electrical outlets and wiring to be upgraded to suit new office layout and new data ports to be installed as required. Redundant electrical / data material will be removed or capped.

Heat pump heating and air conditioning unit installed.

2. Director Of Operations Office

Walls to be strapped, insulated and vapour barrier provided under new gypsum board finish.

Floor to be recarpeted.

Window inserts to be installed and trims modified to suit.

Electrical wiring and data service to be upgraded as required.

Heat pump and air conditioning unit installed.

3. Storage Area

Walls and ceiling to be repainted.

Floors to be tiled or sheet vinyl

4. Office Area 2

Walls to be strapped, insulated and vapour barrier provided under new gypsum board finish.

Floor to be carpeted.

Window insert to be installed. One unit has been replaced. Trim to be modified to suit.

Electrical wiring and data upgrades as required

Heat pump and air conditioning unit installed.

Scope of Work – Exterior

1. Roofing

Replace damaged or worn shingles as required to make roofs water tight.

2. Siding

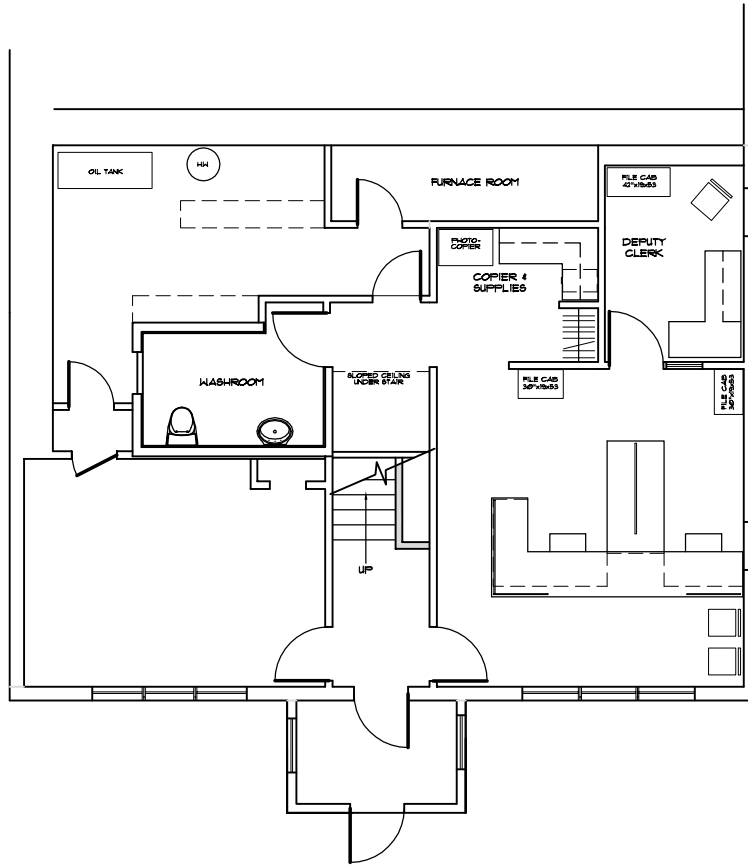
Remove damaged wood siding at wall adjacent to top of fire escape. Provide proper flashing as required to make water tight. Prime and paint to match existing.

3. Rain Gutters

Replace damaged rain gutters with continuous 5" metal gutter to match existing. Reroute any downspouts that are currently subjecting wood siding to water damage.

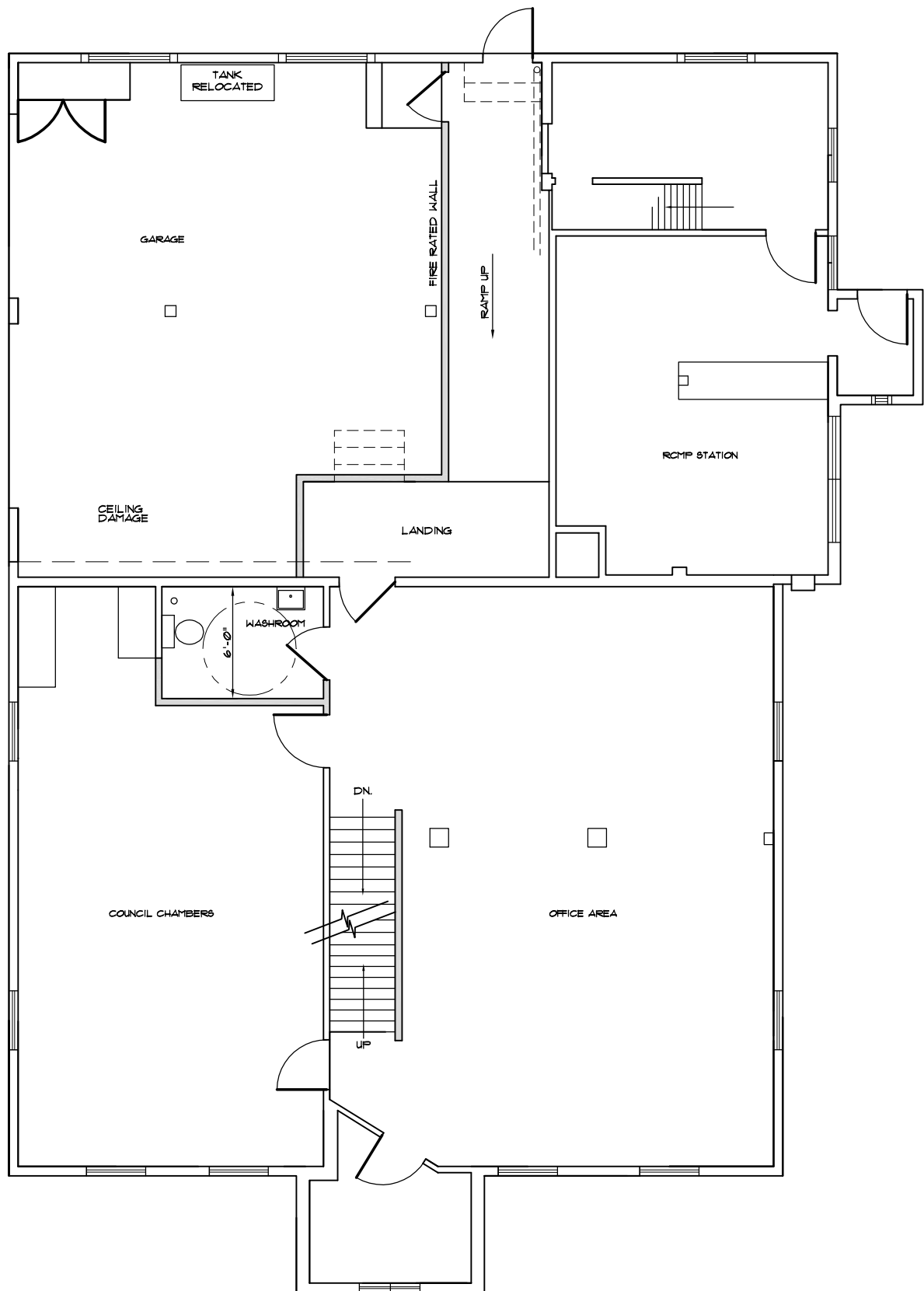
Ceiling areas (3) damaged by roof leak to be repaired. Existing gypsum board tile to be removed, insure areas are dry and replace with new gypsum board, fire rated where required. Seams to be taped and sanded and painted.

As part of a regular maintenance schedule for the building, the boiler room piping sleeves shall be filled with fire rated compound, loose soffits and fascia reattached, emergency light installed or inspected, heating boiler inspected, air quality inspections on all floor levels. Oil tank is 12 years old and insurance coverage on building be reviewed to confirm age of tank is acceptable.



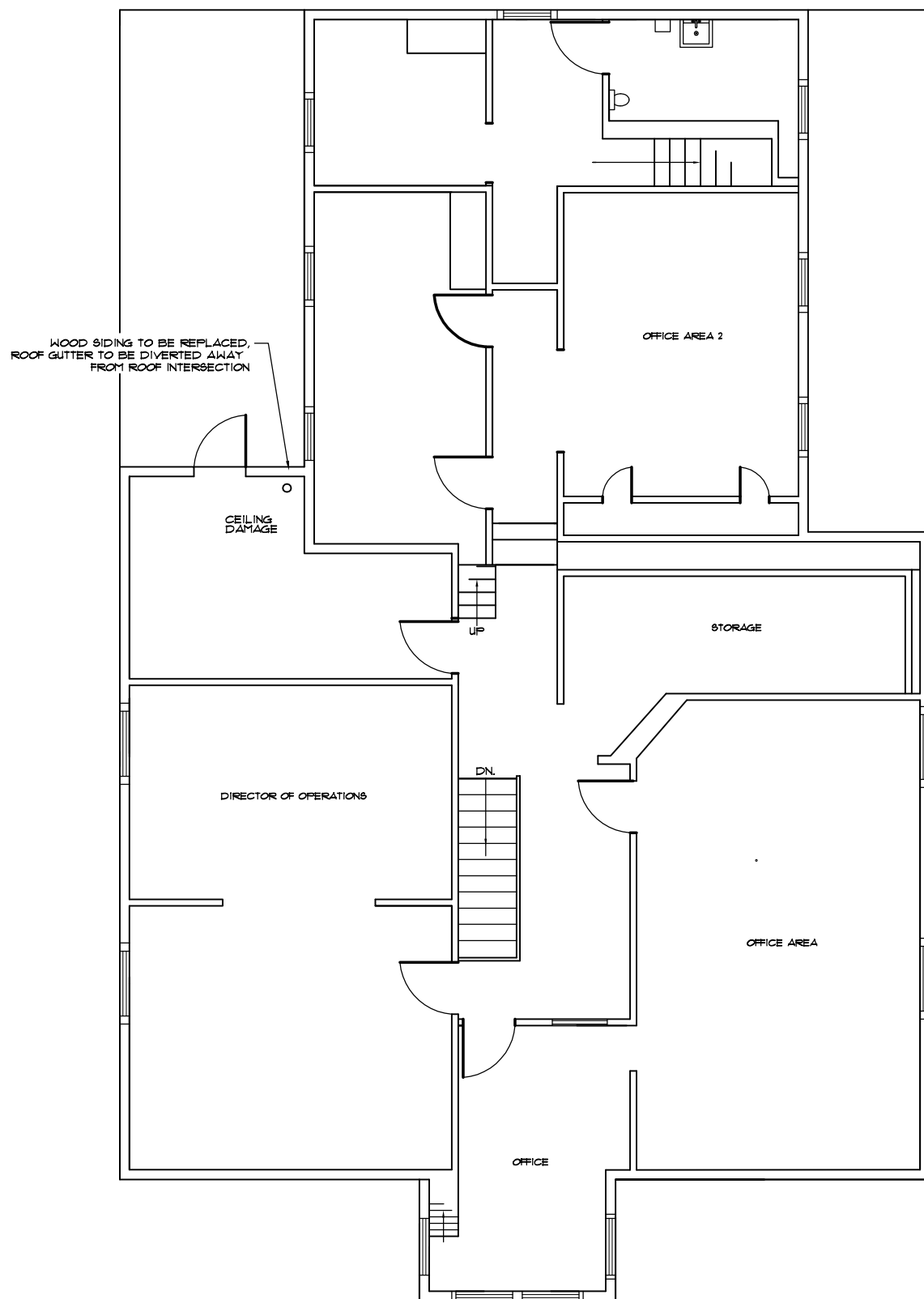
MAIN FLOOR PLAN

FIGURE 1



SECOND FLOOR PLAN

FIGURE 2



THIRD FLOOR PLAN

FIGURE 3

Town of Mahone Bay - Renovations 2020

Scope of Work - **First Floor**

Modify Existing Stair	\$5,000.00
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Scope of Work - **Second Floor**

Access Ramp	\$12,000.00
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Modify existing Washroom	\$2,500.00
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Renovate Existing Office Area	\$31,200.00
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Scope of Work - **Third Floor**

Renovate Office Areas	\$26,000.00	All spaces included for new walls and ceilings
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Director of Operations Office Reno	\$4,000.00
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Storage Area	\$1,500.00
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Office Area 2	\$4,000.00
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Scope of Work - Exterior

Roofing repairs	\$4,000.00
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Siding repairs	\$100.00
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Rain Gutter repair	\$1,500.00
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Ceiling Repairs due to water damage	\$2,000.00
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Total	\$93,800.00
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Appendix D - Town Hall - Wiring

Dylan,

As requested, I have prepared a plan for the new data wiring that will be needed for staff to move into the office space on the third floor of Town Hall. As discussed with Maureen during our walkthrough I have included items necessary to address the current network Wifi and wiring related issues in the building. I have also incorporated changes necessary to ensure reliable service and allow for future flexibility/expansion as well as future cost savings.

As you are probably aware some of the existing network wiring and equipment in the building is not adequate. Some data lines are simply damaged and failing and are already causing periodic issues for computers/staff. Wifi is spotty/with not enough coverage in the building, and in several areas, there are simply not enough data lines for current staff and their equipment.

I have prepared a plan that will address these items and should also allow enough capacity and flexibility to accommodate desk/office layout changes, staff additions, new equipment (such as IP phones, printers, etc.) and will provide future cost savings.

The plan includes:

- Adding new network cables and wall jacks throughout the third-floor workspaces to accommodate the office expansion/renovation (there are none now)
- Adding new network cables and wall jacks on the first and second floors where there are not enough existing cables/jacks available for current staff and their equipment
- Including a second data line at each new location - provides flexibility for staff movement/additions, can support network-based IP phones, will provide future cost savings (when staff move, no need for Aliant to come in and re-wire anything, IP phones can be easily moved to any network jack).
- Testing/repairing existing network cables and jacks where feasible – replacing where necessary
- Relocating 1 existing Wifi access point and adding 2 new Wifi access points to improve and expand Wifi coverage throughout the building
- Installing additional networking equipment and increasing the size of the network equipment cabinet to accommodate the new data lines

The IT equipment for this would be ordered and installed by MJSB. Data lines and wall jacks would be installed/tested/repared by your selected contractor and MJSB would oversee the work. Estimated costs are shown below, and floor diagrams for each floor on the following pages.

Approximate IT equipment cost (to be ordered and installed by MJSB):

1 - Meraki 24 port switch (with 5yr support/maint.)	\$3322
2 - Meraki Wireless Access Points (with 5yr support/maint.)	\$2098
1 - 48 port patch panel for cabinet	\$150
1 – Tripplite 9U equipment cabinet	\$300

Equipment total \$5870

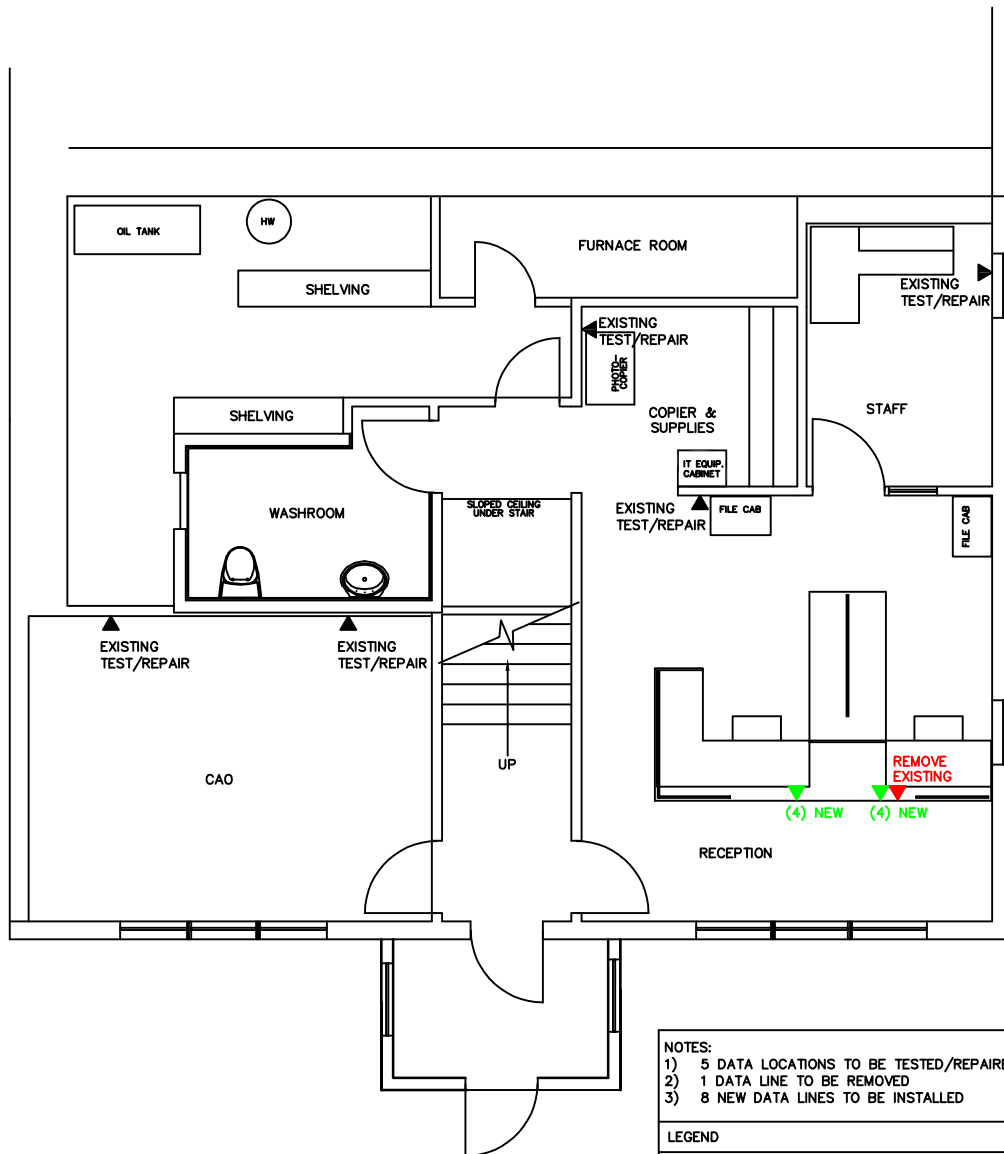
Estimated data line installation cost:

16 - CAT6 Data Line runs (36 new cables/16 locations), estimated @\$350-\$400 each = \$5600-\$6400

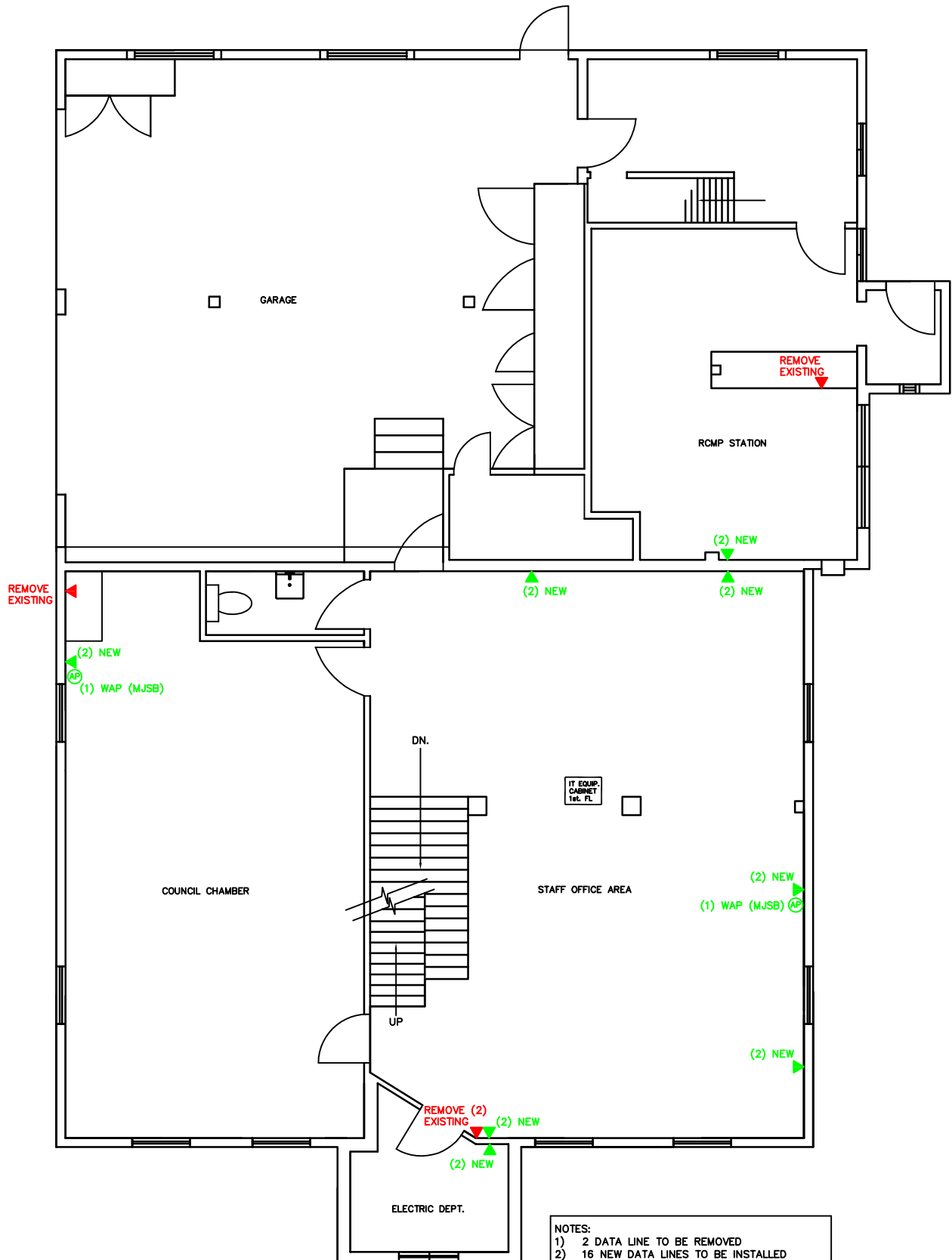
(Note: Actual data line installation costs will need to be determined by contractor BID, this is only a rough estimate based on similar installations):

Approximate project total = \$11,470-\$12,270

Please let me know if you have any questions or comments.



MAIN FLOOR PLAN

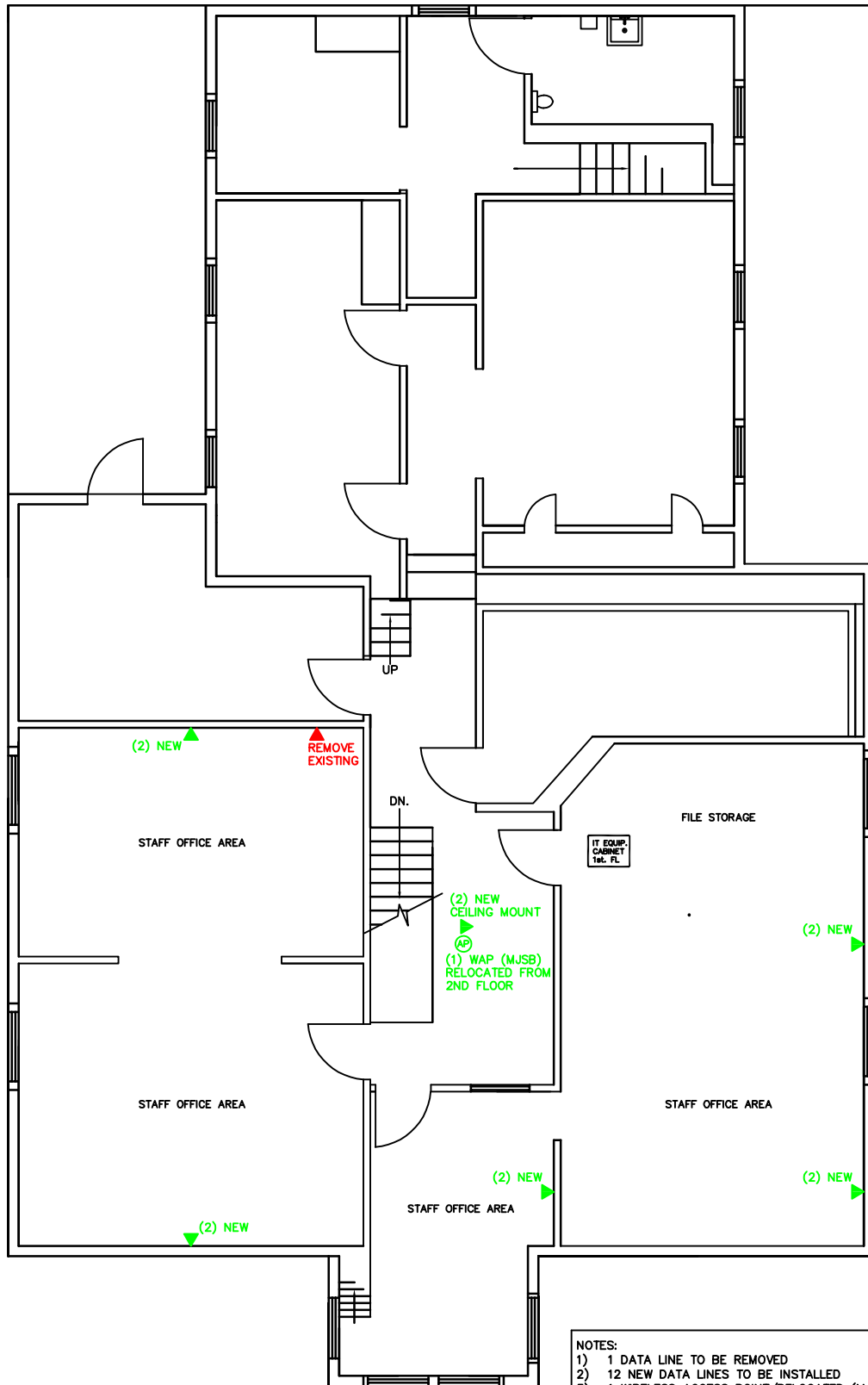


SECOND FLOOR PLAN

NOTES:
 1) 2 DATA LINE TO BE REMOVED
 2) 16 NEW DATA LINES TO BE INSTALLED
 3) NEW WIRELESS ACCESS POINTS (MJSB)

LEGEND

- ▲ EXISTING DATA LINE/JACK TO REMAIN, TEST/REPAIR AS NEEDED
- ▲ EXISTING DATA LINE/JACK TO BE REMOVED
- ▲ NEW DATA LOCATION TO BE INSTALLED
- (2) INDICATES NUMBER OF DATA JACKS TO BE INSTALLED AT THIS LOCATION
- Ⓜ WIFI - WIRELESS ACCESS POINT



THIRD FLOOR PLAN

NOTES:	
1)	1 DATA LINE TO BE REMOVED
2)	12 NEW DATA LINES TO BE INSTALLED
3)	1 WIRELESS ACCESS POINT/RELOCATED (MJSB)
LEGEND	
▲	EXISTING DATA LINE/JACK TO REMAIN, TEST/REPAIR AS NEEDED
▲	EXISTING DATA LINE/JACK TO BE REMOVED
▲	NEW DATA LOCATION TO BE INSTALLED
(2)	INDICATES NUMBER OF DATA JACKS TO BE INSTALLED AT THIS LOCATION
AP	WIFI - WIRELESS ACCESS POINT



**TOWN OF MAHONE BAY
DRAFT 2020/21 OPERATING/CAPITAL BUDGETS
APRIL 24th, 2020**

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Insert Draft Budget Press Release in May 12 Council Mtg. draft version.

TOWN OF MAHONE BAY

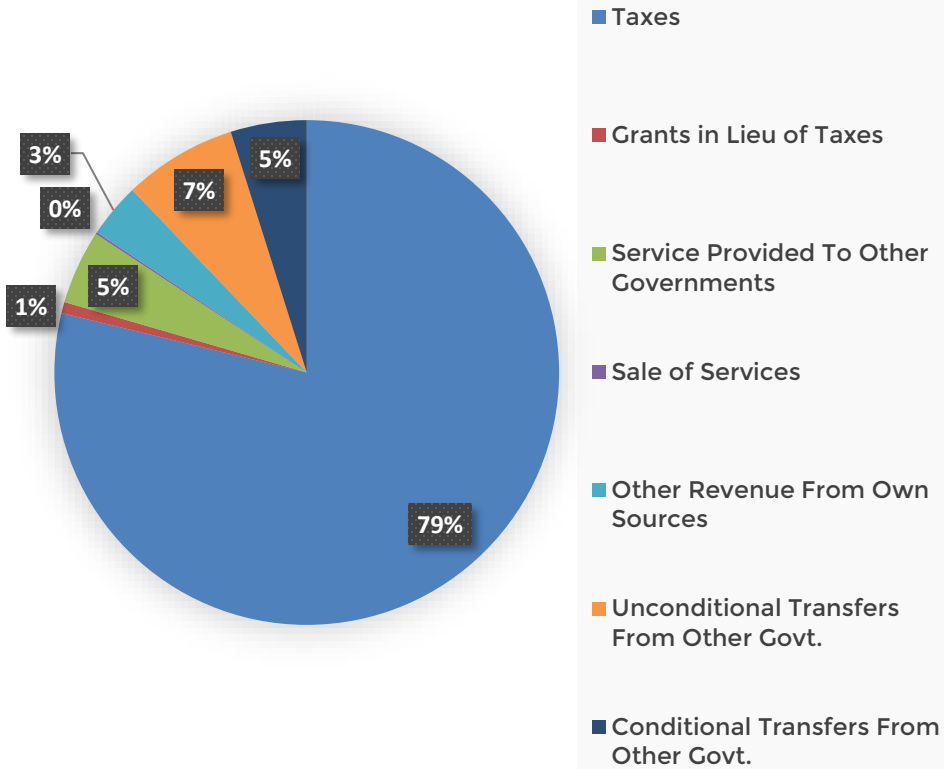
BUDGET SUMMARY

	Actual 2018/19	Budget 2019/20	Actual 2019/20 Unaudited	Budget 2020/21	% Change Budget to Budget	% Change Budget to Actuals
REVENUE						
Taxes	2,442,891	2,523,828	2,579,158	2,568,444	1.77%	-0.42%
Grants in Lieu of Taxes	22,774	23,003	22,408	23,003	0.00%	2.65%
Service Provided To Other Governments	140,112	152,031	152,462	155,336	2.17%	1.88%
Sale of Services	4,150	4,100	3,489	3,800	-7.32%	8.93%
Other Revenue From Own Sources	122,769	111,400	145,112	100,544	-9.74%	-30.71%
Unconditional Transfers From Other Govt.	249,126	233,022	234,030	131,594	-43.53%	-43.77%
Conditional Transfers From Other Govt.	104,897	156,000	152,956	84,900	-45.58%	-44.49%
Total Revenue	3,086,720	3,203,384	3,289,614	3,067,621	-4.24%	-6.75%
	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	% Change Budget to Budget	% Change Budget to Actuals
OPERATING EXPENDITURES						
General Government Services	628,625	625,506	620,875	666,489	6.55%	7.35%
Protective Services	574,538	636,634	613,231	681,484	7.04%	11.13%
Transportation Services	322,282	387,252	317,273	355,714	-8.14%	12.12%
Environmental Health Services	308,803	359,206	302,912	362,939	1.04%	19.82%
Public Health & Welfare Services	20,990	37,820	28,688	37,070	-1.98%	29.22%
Environmental Development Services	91,851	191,100	90,185	211,501	10.68%	134.52%
Recreation,Cultural Services	55,091	101,585	99,387	81,097	-20.17%	-18.40%
Education	400,177	405,008	405,008	422,870	4.41%	4.41%
Total Expenditures	2,402,357	2,744,111	2,477,559	2,819,164	2.74%	13.79%
Excess of Revenue Over Expenditures	684,363	459,273	812,055	248,456	-45.90%	-69.40%
Debenture & Term Loan Principal	-101,200	-127,300	-82,300	-84,089	-33.94%	-33.94% *1
Trf to/from Own Agencies	-583,163	-331,973	-729,754	-164,367	-50.49%	-71.81% *2
Change in Fund Position	0	0	0	0		

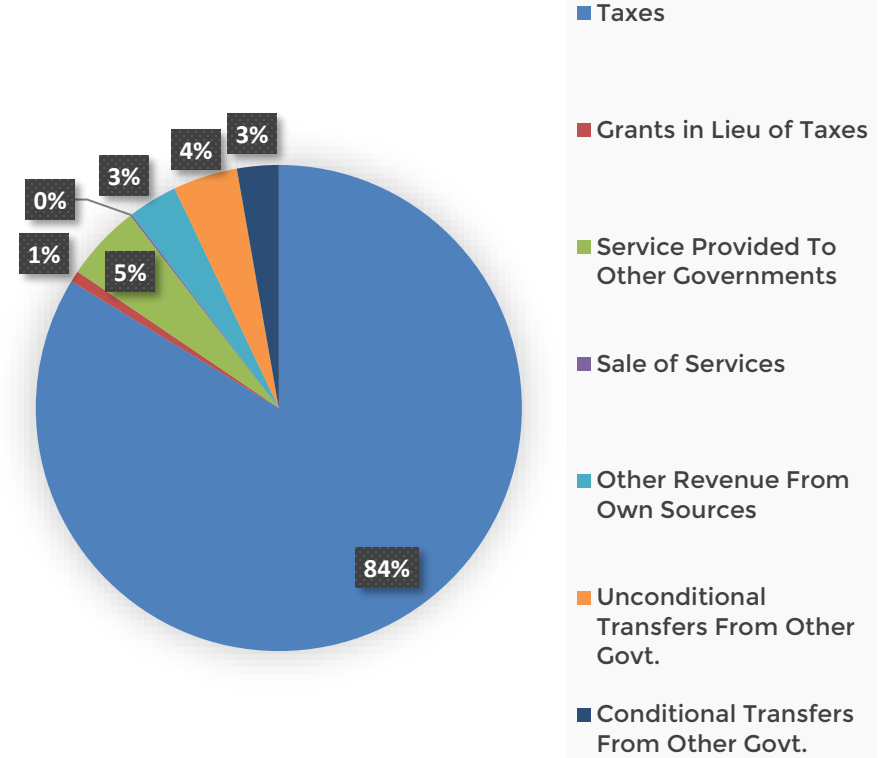
TOWN OF MAHONE BAY BUDGET SUMMARY

	Budget 2019/20	Actual 2019/20	Budget 2020/21
Non Operating Expenses - Summary			
General Government Services	100,000	0	104,000
Protective Services	401,500	115,095	2,373,500
Transportation Services	81,000	58,967	240,000
Environmental Health Services	413,318	32,888	3,313,724
Public Health & Welfare Services	0	0	0
Environmental Development Services	349,800	0	3,304,003
Recreation,Cultural Services	50,250	40,272	65,000
Education	0	0	0
Total Expenditures	1,395,868	247,222	9,400,227

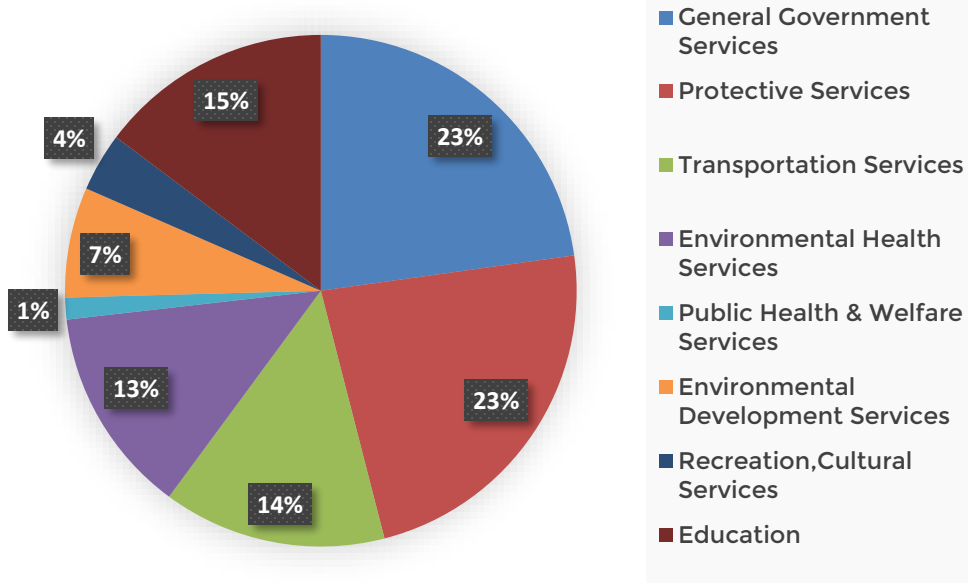
2019/20 Budget - Revenue



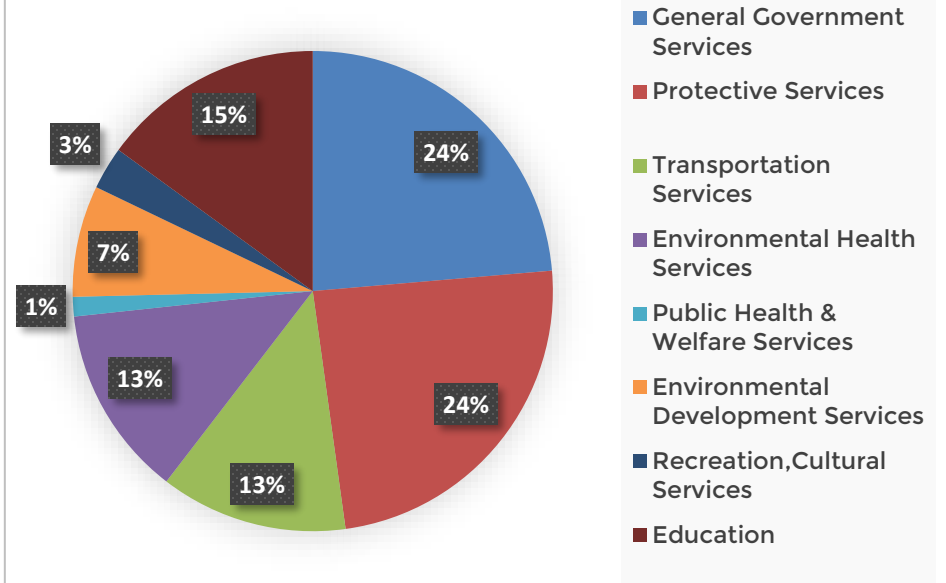
2020/21 Proposed Budget - Revenue



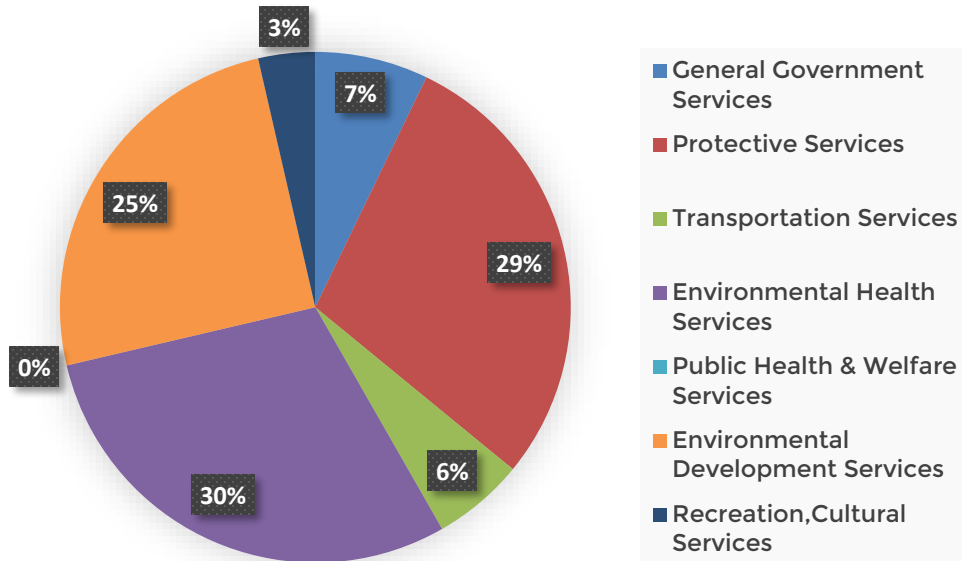
2019/20 Budget - Operating Expenditures



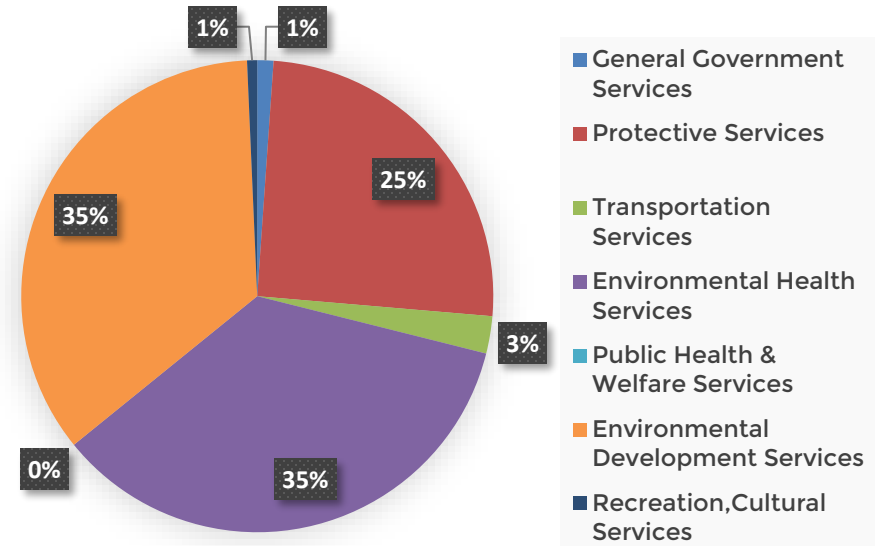
2020/21 Proposed Budget - Operating Expenditures



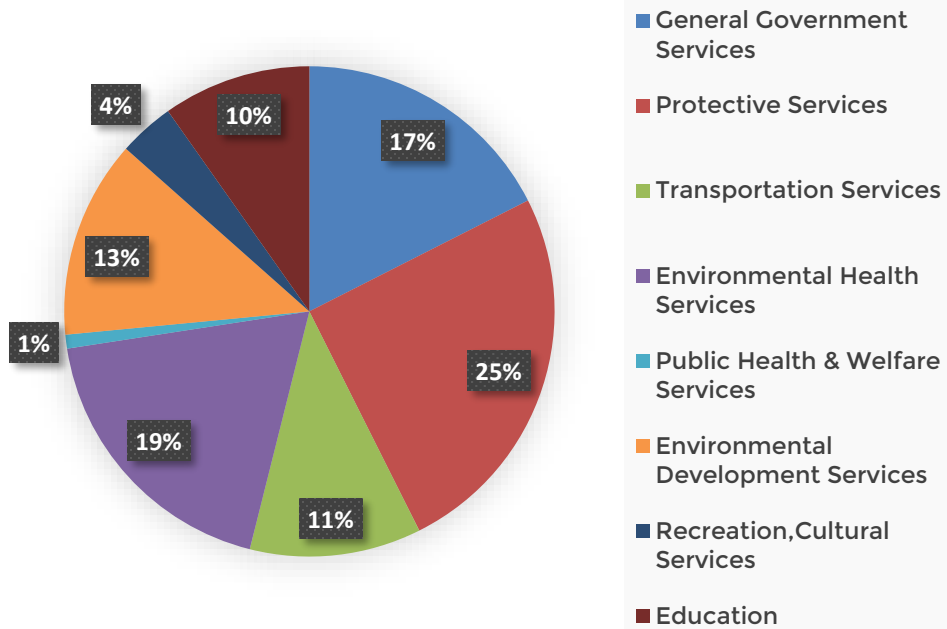
2019/20 Budget - Non-Operating Expenditures



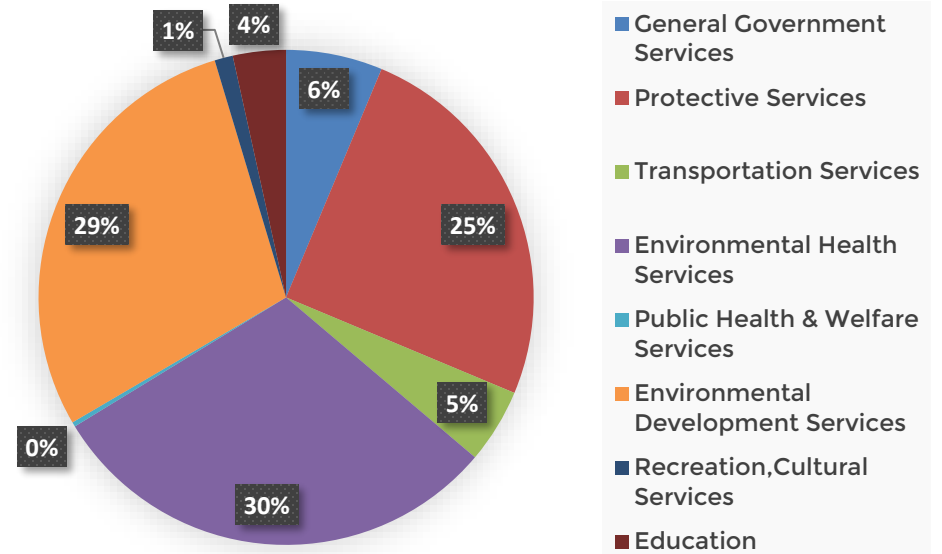
2020/21 Proposed Budget - Non-Operating Expenditures



2019/20 Budget - Total Expenditures



2020/21 Proposed Budget - Total Expenditures



NOTES

- 1) The 2019/20 budget of \$2127,300 for Principal Loan Repayments came in at \$82,300 as we did not take out any additional Capital Loans out during the course of 2019/20 like Budgeted.
- 2) The variability of the Trf to/from Own Agencies fluctuates year over year depending what projects the Town is undertaking. The reason for the big increase in the 2019/20 transfers over budget is attributed to the fact that we ran an approximate \$180,930 Surplus (which is being shown as a transfer to Operating Reserve). Also, due to not completing all of the Operating Initiatives during the year, the transfers from reserves were down by approximately \$127,000. In addition, Deed Transfer Tax (which is shown as a contribution to the Capital Reserve), and the Reduction in Budgeted Debt Repayments (as explained above) by approximately \$40,000

2020/21 Tax Rate Analysis and Projections

Prior Year Assessment/Rates			
	Prior Year Assessments	Prior Year Tax Rate	Prior Year Tax Revenue
RESIDENTIAL	\$ 121,765,800	1.250	\$ 1,521,650
RESOURCE	\$ 1,440,200	1.250	\$ 18,003
COMMERCIAL	\$ 20,288,400	3.160	\$ 661,324
TOTAL	\$ 143,494,400		\$ 2,200,977

Fiscal 2020/21 Assessments & Rate Projections (Reference Only)				
	Current Year Assessments	Proposed Tax Rate	Tax Revenue (No Change to Rate)	Tax Revenue (Change to Tax Rate)
RESIDENTIAL	\$ 125,642,000	1.250	\$ 1,570,525	\$ 1,570,525
RESOURCE	\$ 1,438,700	1.250	\$ 17,984	\$ 17,984
COMMERCIAL	\$ 20,631,200	3.160	\$ 651,946	\$ 651,946
TOTAL	\$ 147,711,900		\$ 2,240,455	\$ 2,240,455

Fiscal 2020/21 Assessments & Rate Projections (NO CAP)				
	Assessment Base No CAP	Tax Rate Required	Tax Revenue No CAP	CHG IN TAX RATE
RESIDENTIAL	\$ 133,512,400	1.250	\$ 1,668,905	0.00%
RESOURCE	\$ 1,712,000	1.250	\$ 21,400	0.00%
COMMERCIAL	\$ 20,631,200	3.160	\$ 651,913	0.00%
TOTAL	\$ 155,855,600		\$ 2,342,218	

2020/21 Tax Rate Analysis and Projections

CHANGE IN ASSESSMENT - STATS		
2020 Change in Taxable Assessment	\$ 4,217,500	2.94%
Change Due To Events		
Residential	\$ 3,409,800	2.80%
Resource	\$ 66,100	4.59%
Commercial	\$ 407,100	2.01%
Total	<u>\$ 3,883,000</u>	<u>2.71%</u>
Growth in General Assessment		
Residential	\$ 466,400	0.38%
Resource	-\$ 67,600	-4.69%
Commercial	-\$ 64,300	-0.32%
Total	<u>\$ 334,500</u>	<u>0.23%</u>

Tax Rate Impact Analysis			
	Average Growth In Assessment	CHG IN TAX RATE	Total Increase (Decrease) In Tax
RESIDENTIAL	0.38%	0.00%	0.38%
RESOURCE	-4.69%	0.00%	-4.69%
COMMERCIAL	-0.32%	0.00%	-0.32%

\$0.01 Impact to Revenue		
Residential/Resource	\$	12,708
Commercial	\$	2,063
Total Impact	<u>\$</u>	<u>14,771</u>

1% Impact to Revenue		
Residential/Resource	\$	17,504
Commercial	\$	6,519
Total Impact	<u>\$</u>	<u>24,023</u>

**Rates
Comparison
Providied Only for Consideration**

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

Based on:

Residential Tax Rate	1.650	1.351	1.250
Commercial Tax Rate	3.970	3.358	3.160

Residential	Bridgewater	Lunenburg	Mahone Bay
Property Tax	4,290.00	3,512.60	3,250.00
Sewer	351.35	375.00	0.00
Special Purpose Charge	120.00	0.00	0.00
Electricity	1,591.33	1,464.82	1,411.07
Water	528.60	474.07	1,627.54
Infrastructure Charge	0.00	0.00	275.00
Total Single Family	6,881.28	5,826.49	6,563.61

Commercial			
Property Taxes	10,322.00	8,730.80	8,216.00

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
REVENUES

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
ASSESSABLE PROPERTY					
Residential Assessment	\$1,409,200	\$1,522,073	\$1,521,650	\$1,570,525	
Commercial Assessment	\$615,677	\$640,483	\$660,677	\$651,286	
Commercial - Seasonal Properties	\$626	\$630	\$647	\$660	
Resource- Assessable	\$15,438	\$18,003	\$18,003	\$17,984	
	\$2,040,940	\$2,181,189	\$2,200,977	\$2,240,455	
SPECIAL ASSESSMENTS					
Infrastructure Charges	\$206,700	\$224,950	\$224,950	\$226,050	*1
	\$206,700	\$224,950	\$224,950	\$226,050	
BUSINESS PROPERTY					
Based on Revenue (M.T. & T.)	\$6,302	\$6,300	\$5,926	\$6,000	
NS Power Inc. Grant	\$863	\$889	\$908	\$939	
NS Power Inc. (HST Rebate)	\$18,125	\$10,500	\$14,479	\$15,000	
	\$25,290	\$17,689	\$21,313	\$21,939	
OTHER TAXES					
Deed Transfer Tax	\$169,961	\$100,000	\$131,918	\$80,000	*2
Change of Use Tax	\$0	\$0	\$0	\$0	
	\$169,961	\$100,000	\$131,918	\$80,000	
TOTAL TAXES	\$2,442,891	\$2,523,828	\$2,579,158	\$2,568,444	

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
REVENUES

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21
PROVINCIAL GOVERNMENT				
Dept of Municipal Affairs	\$595	\$595	\$0	\$595
PROVINCIAL GOVERNMENT AGENCIES				
Liquor Commission	\$22,179	\$22,408	\$22,408	\$22,408
TOTAL GRANTS IN LIEU OF TAXES	\$22,774	\$23,003	\$22,408	\$23,003
OTHER LOCAL GOVERNMENTS				
Protective Services	\$140,112	\$152,031	\$152,462	\$155,336
TOTAL SERVICE PROVIDED OTHER GOV	\$140,112	\$152,031	\$152,462	\$155,336
SALES OF SERVICES				
General Government	\$1,572	\$1,500	\$763	\$1,200
Transportation Services	\$0	\$500	\$0	\$0
Environmental Health Services	\$1,362	\$1,100	\$1,018	\$1,100
Recreation & Cultural Services (Ball Field/Bandstand)	\$1,180	\$1,000	\$1,666	\$1,500
Other Services	\$36	\$0	\$41	\$0
TOTAL SALE OF SERVICES	\$4,150	\$4,100	\$3,489	\$3,800

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
REVENUES

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
FUNDS FROM OWN SOURCES					
Licenses & Permits	\$21,394	\$14,000	\$14,629	\$10,000	*3
Fines	\$990	\$2,500	\$1,258	\$1,600	
Utility Contribution to Town Overhead	\$39,600	\$40,400	\$40,400	\$34,604	
Return on Investments	\$35,453	\$25,000	\$41,554	\$28,000	*4
Interest on Taxes	\$23,848	\$19,500	\$23,828	\$14,340	*5
Donations- Other	\$0	\$0	\$5,739	\$0	
Donations - Fire Dept	\$1,485	\$10,000	\$17,704	\$12,000	*6
TOTAL FUNDS FROM OWN SOURCES	\$122,769	\$111,400	\$145,112	\$100,544	

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
REVENUES

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21
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	\$22	\$22	\$22	\$22
	<u>\$50,022</u>	<u>\$50,022</u>	<u>\$50,022</u>	<u>\$50,022</u>
OWN AGENCIES				
Dividend from AREA	<u>\$199,104</u>	<u>\$183,000</u>	<u>\$184,008</u>	<u>\$81,572</u>
TOTAL UNCONDITIONAL TRANSFERS	<u><u>\$249,126</u></u>	<u><u>\$233,022</u></u>	<u><u>\$234,030</u></u>	<u><u>\$131,594</u></u>

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
REVENUES

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21
CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS				
FEDERAL GOVERNMENT				
Federal Government(Gas Tax Rebate)	\$83,897	\$155,000	\$151,956	\$83,900
Federal Government(CWWF)	\$0	\$0	\$0	\$0
Federal Government (Heritage Grants)	\$0	\$0	\$0	\$0
	<u>\$83,897</u>	<u>\$155,000</u>	<u>\$151,956</u>	<u>\$83,900</u>
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	\$20,000	\$0	\$0	\$0
Recreation	\$0	\$0	\$0	\$0
Heritage Properties	\$0	\$0	\$0	\$0
	<u>\$21,000</u>	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$1,000</u>
TOTAL CONDITIONAL TRANSFERS	<u>\$104,897</u>	<u>\$156,000</u>	<u>\$152,956</u>	<u>\$84,900</u>
Total Revenue	<u>\$3,086,720</u>	<u>\$3,203,384</u>	<u>\$3,289,614</u>	<u>\$3,067,621</u>

TOWN REVENUE NOTES

- 1) Total of 822 in 2020/21 compared to 818 units in 2019/20. Charged at \$275 per unit.
- 2) Deed Transfer expectations decreased by 20% as a result of COVID-19
- 3) Decrease of \$3,000 in Temporary Vending Fees as a result of COVID-19
- 4) Decrease of Return on Investment projected due to reliance on Reserves to offset COVID-19 impact
- 5) Factoring in a 40% decrease for Interest from Taxes as a result of COVID-19 measures
- 6) Direct Funding to Fire Department Equipment Reserve RE: Annual Fundraising Campaign

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
LEGISLATIVE					
Mayor 's Renumeration	\$11,238	\$13,000	\$12,569	\$13,293	
Mayor's Expenses	\$8,065	\$8,000	\$6,570	\$8,000	
Council's Renumeration	\$36,230	\$42,000	\$40,607	\$42,874	
Councillor's Expenses	\$7,364	\$5,400	\$5,719	\$7,200	
Council Expenses	\$8,354	\$4,800	\$2,823	\$5,800	
Mayor's Newsletters	\$0	\$0	\$1,863	\$2,500	
Committee Expenses	\$0	\$3,000	\$989	\$3,000	*1
Elections, Plebiscites/Ratepayers Meetings	\$5,567	\$0	\$72	\$15,000	*2
	\$76,818	\$76,200	\$71,211	\$97,667	

GENERAL ADMINISTRATION

ADMINISTRATIVE

CAO/Portion Staff Salaries -Admin	\$169,277	\$142,180	\$146,009	\$132,152	
Employee Benefits- Admin	\$20,931	\$31,450	\$22,106	\$23,820	
MJSB - HR Services	\$0	\$0	\$0	\$1,605	*3
Training - Admin	\$0	\$3,150	\$0	\$3,150	*4
Health and Safety - Admin	\$0	\$1,000	\$299	\$1,200	*5
Newsletters/Announcements	\$0	\$2,000	\$2,033	\$2,000	
Power - Town Hall	\$4,918	\$4,650	\$3,706	\$4,200	
Repairs - Town Hall	\$7,042	\$2,500	\$3,693	\$500	

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21
ADMINISTRATIVE CONTINUED				
Custodial Supplies - Town Hall	\$1,946	\$2,000	\$2,159	\$2,000
Insurance - Town Hall	\$4,551	\$4,100	\$4,062	\$4,230
Insurance- Liability & Admin	\$2,717	\$2,420	\$1,982	\$2,050
Fuel - Town Hall	\$4,250	\$2,100	\$3,414	\$2,100
Janitor's Labor	\$7,063	\$7,000	\$7,188	\$7,000
Water - Town Hall	\$1,689	\$1,850	\$1,628	\$1,850
Town Legal (100%)	\$3,782	\$4,000	\$3,000	\$4,000
Admin Software/Hardware	\$0	\$0	\$0	\$1,100 *6
Office Expenses/Communications - Admin	\$5,243	\$4,200	\$8,304	\$7,600 *7
Postage/Courier Inc Lease- Admin	\$2,029	\$1,600	\$1,584	\$1,700
PhotoCopier/ Fax Charges & Toner-Admin	\$685	\$900	\$1,387	\$1,385
Telephone/Internet	\$5,432	\$4,100	\$4,034	\$4,100
Answering Service	\$1,708	\$1,760	\$1,697	\$1,800
Office Furnishings - Non Capital	\$729	\$2,500	\$309	\$2,500
	\$243,992	\$225,460	\$218,594	\$216,042

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
FINANCIAL MANAGEMENT					
Auditors	\$34,110	\$17,300	\$17,000	\$18,400	
CAO/Portion Staff Salaries -Finance	\$78,511	\$89,700	\$94,773	\$105,202	
Advertising	\$3,360	\$1,600	\$938	\$1,500	
Employee Benefits -Finance	\$13,841	\$17,900	\$14,781	\$20,650	
Training - Finance	\$850	\$2,250	\$0	\$2,250	*8
Health and Safety - Finance	\$0	\$800	\$200	\$800	*9
MJSB - IT Services	\$18,712	\$24,725	\$21,600	\$21,513	
Office Expenses-Finance	\$2,961	\$2,300	\$3,644	\$2,600	
Postage/Courier Fax -Finance	\$6,132	\$4,350	\$5,108	\$3,600	
PhotoCopier/ Fax Charges & Toner-Finance	\$1,598	\$1,500	\$3,277	\$1,500	
	\$160,075	\$162,425	\$161,322	\$178,015	

TAXATION & OTHER GENERAL ADMINISTRATIVE SERVICES

Tax Rebates on Cancellations-Sec 69	\$8,350	\$9,200	\$10,650	\$20,000	*10
Reduced Taxes Sec 71	\$92,582	\$93,843	\$95,218	\$100,264	
	\$100,932	\$103,043	\$105,868	\$120,264	

ASSESSMENT SERVICES

Trfs to Assessment Services	\$23,925	\$24,203	\$24,203	\$24,602	
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**STATEMENT OF REVENUE & EXPENDITURES
GENERAL GOVERNMENT SERVICES**

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21
OTHER TAXATION				
Tax Billing Expenses	\$1,176	\$1,225	\$1,422	\$1,200
Other Taxation Costs	\$0	\$800	\$0	\$500
	\$1,176	\$2,025	\$1,422	\$1,700
OTHER GENERAL ADMINISTRATIVE SERVICES				
Conventions /Memberships/Travel Staff	\$14,255	\$12,000	\$10,158	\$3,750
Employee Appreciation & Events	\$0	\$2,650	\$2,135	\$2,500
CAO Expenses	\$0	\$0	\$0	\$8,000
	\$14,255	\$14,650	\$12,293	\$14,250
DEBT CHARGES-GENERAL GOVERNMENT				
Bank Charges/General Operating Int	\$3,856	\$3,250	\$3,757	\$3,700
Debenture Interest- Gen Gov't	\$0	\$0	\$0	\$0
	\$3,856	\$3,250	\$3,757	\$3,700
VALUATION ALLOWANCES-GENERAL GOVERNMENT				
Allowance-Uncollectible Taxes	\$0	\$250	\$0	\$250

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
OTHER GENERAL ADMINISTRATIVE SERVICES					
Grants to Organizations	\$2,136	\$4,000	\$4,302	\$9,500	*12
Employee Charitable Donations - Town Contribution	\$0	\$0	\$0	\$500	*13
Grant to Fire Dept (Donations Received)	\$1,460	\$10,000	\$17,904	\$0	*14
	\$3,596	\$14,000	\$22,206	\$10,000	
NON OPERATING EXPENSES					
Capital Projects	\$0	\$0	\$0	\$154,000	*15
Total Operating Expenses (Before Depreciation)	\$628,625	\$625,506	\$620,875	\$666,489	
Total Non Operating Expenses	\$0	\$100,000	\$0	\$104,000	
Total Expenses (Before Depreciation)	\$628,625	\$725,506	\$620,875	\$770,489	
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	\$628,625	\$725,506	\$620,875	\$770,489	

GENERAL GOVERNMENT NOTES

- 1) Calculated at \$1,000 for 3 committees
- 2) Funded from Operating Reserve
- 3) As per the 2020/21 MJSB Budget
- 4) Professional Development ($\$1,500 \times 6$) * 35% Admin
- 5) Physical Activity Supplement ($\$150 \times 11$) * 35% Admin
- 6) New Line for Admin. Software Expenses. Includes Annual Subscription to Zoom + Canva
- 7) Includes Communications Contract + Roller Scanner for Records Management
- 8) Professional Development ($\$1,500 \times 6$) * 25% Finance
- 9) Physical Activity Supplement ($\$150 \times 11$) * 25% Finance
- 10) Doubled for COVID-19 Response
- 11) New account for Fiscal 2020/21 to breakout CAO Expenses.
Was previously captured in "Conventions/Membership/Travel Staff"
- 12) Increased for COVID-19 Response. Increase to be funded by Operating Reserve Transfer
- 13) New initiative proposed. Town matching Contribution for first \$500 of Staff Donations
- 14) This amount is now transferred to the Fire Department Equipment Reserve as per CRA Regulations
- 15) See Capital Projects listing

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21
POLICE PROTECTION				
Policing-RCMP	\$315,824	\$326,500	\$318,966	\$325,345
Maint of Police Office	\$2,096	\$1,500	\$1,601	\$1,500
Crime Prevention	\$0	\$0	\$0	\$0
	\$317,920	\$328,000	\$320,567	\$326,845
LAW ENFORCEMENT				
Trf to Correctional Services	\$19,871	\$20,300	\$20,186	\$20,358
Prosecuting Attorney	\$219	\$500	\$207	\$250
Bylaw Enforcement Officer	\$3,232	\$8,500	\$5,403	\$8,750
	\$23,322	\$29,300	\$25,795	\$29,358
Department Total	\$341,243	\$357,300	\$346,362	\$356,203

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
WATER SUPPLY & HYDRANTS					
Water Supply & Hydrants	\$111,096	\$132,431	\$132,431	\$177,172	*1
FIRE DEPARTMENT					
ADMINISTRATION					
Telephone	\$3,854	\$3,200	\$2,186	\$2,750	
Convention & Banquets	\$3,374	\$4,000	\$4,224	\$4,000	
Insurance - Firefighters	\$2,140	\$2,000	\$713	\$2,900	
Liability Insurance	\$3,249	\$2,900	\$2,518	\$2,620	
	\$12,617	\$12,100	\$9,642	\$12,270	
FIRE FIGHTING FORCE					
Honourarium	\$12,000	\$12,000	\$12,000	\$16,800	*2
Fire Alarm System	\$4,407	\$5,200	\$4,612	\$4,800	
	\$16,407	\$17,200	\$16,612	\$21,600	
TRAINING					
Fire Fighter's School	\$360	\$4,500	\$1,125	\$4,500	

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
FIRE STATION & BUILDINGS					
Insurance	\$3,080	\$2,760	\$2,935	\$3,165	
Repairs	\$1,246	\$1,500	\$6,781	\$2,000	*3
Fuel	\$3,837	\$1,900	\$2,937	\$1,900	
Electricity	\$10,800	\$10,500	\$10,116	\$10,500	
Water	\$1,200	\$1,150	\$1,169	\$1,300	
Janitor Supplies	\$1,120	\$1,200	\$927	\$1,200	
	<u>\$21,283</u>	<u>\$19,010</u>	<u>\$24,865</u>	<u>\$20,065</u>	
FIRE FIGHTING EQUIPMENT					
Vehicles	\$16,768	\$18,000	\$16,389	\$18,000	
Hose & Couplings	\$1,404	\$2,000	\$4,789	\$3,500	
Uniforms	\$2,240	\$3,500	\$29	\$3,500	
Fire Wells / Dry Hydrants	\$0	\$500	\$0	\$500	
Insurance	\$9,752	\$9,000	\$9,825	\$10,425	
Other Equipment	\$4,808	\$3,000	\$8,697	\$7,000	*4
Recharging	\$0	\$1,500	\$0	\$1,000	
Radio Repairs & Licenses	\$4,287	\$4,500	\$4,354	\$4,500	
Others Expenses	\$938	\$1,750	\$1,341	\$1,500	
	<u>\$40,196</u>	<u>\$43,750</u>	<u>\$45,425</u>	<u>\$49,925</u>	
SUB TOTAL - FIRE DEPARTMENT	<u>\$90,863</u>	<u>\$96,560</u>	<u>\$97,669</u>	<u>\$108,360</u>	
SUB TOTAL - FIRE PROTECTION	<u>\$201,959</u>	<u>\$228,991</u>	<u>\$230,100</u>	<u>\$285,532</u>	

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
PROTECTIVE SERVICES - DEBT CHARGES					
FD-Debt Chgs-Interest	\$844	\$743	\$275	\$0	
NON OPERATING EXPENSES	\$0	\$0	\$0	\$2,373,500	*5
Total Operating Expenses (Before Depreciation)	\$202,803	\$229,734	\$230,374	\$285,532	
Total Non Operating Expenses	\$0	\$401,500	\$115,095	\$2,373,500	
Total Expenses (Before Depreciation)	\$202,803	\$631,234	\$345,469	\$2,659,032	
AMORTIZATION -FIRE PROTECTION					
Amortization- Fire Service	\$0	\$0	\$0	\$0	
Gain/Loss Sale of Capital Assets	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	
Department Totals after Depreciation	\$202,803	\$631,234	\$345,469	\$2,659,032	

FIRE PROTECTION SERVICES NOTES

- 1) The increase noted here is a result of the increase Water Rates as per the UARB Schedule
- 2) Proposing increase to Honorariums to offset Tax Impact to members. During Fiscal 2019/20 staff determined that Honorariums need to be accounted for on a T4 and reported when the individual members are filing annual tax return. This will result in members now having to pay taxes on their Honorarium received.
- 3) The spike in 2019/20 is a result of replacing a Hot Water Tank and work to Windows/Doors
- 4) The high 2019/20 actual, and corresponding 2020/21 budget are higher than normal as a result of replacing/repairing various tools and accessories
- 5) See Capital Projects Listing

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21
EMERGENCY MEASURES				
Emergency Measures (REMO)	\$2,631	\$5,100	\$6,007	\$5,789
Assistant Emergency Coordinator	\$2,642	\$2,700	\$2,701	\$2,850
	\$5,273	\$7,800	\$8,707	\$8,639
OTHER PROTECTION SERVICES				
Fire Inspection Services	\$10,396	\$10,700	\$10,625	\$10,500
Building Inspectors	\$13,983	\$23,900	\$16,995	\$17,110
Shared Services	\$0	\$6,000	\$0	\$3,000
Animal & Pest Control	\$840	\$1,200	\$167	\$500
	\$25,220	\$41,800	\$27,788	\$31,110
Department Totals	\$30,493	\$49,600	\$36,495	\$39,749
TOTAL BEFORE DEPRECIATION	\$30,493	\$49,600	\$36,495	\$39,749
DEPRECIATION - OTHER PROTECTIVE SERVICES	\$0	\$0	\$0	\$0
	\$30,493	\$49,600	\$36,495	\$39,749

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
ADMINISTRATION					
Employee Benefits	\$27,448	\$28,900	\$24,846	\$10,977	*1
PW Administration Salaries	\$31,677	\$34,000	\$31,425	\$34,245	
Travel Director of Operations	\$1,787	\$2,000	\$1,755	\$2,000	
Telephone- PW Dept	\$551	\$700	\$564	\$700	
Office Supplies/Memberships	\$319	\$1,000	\$97	\$500	
Liability Insurance	\$6,366	\$6,200	\$6,132	\$6,550	
	\$68,147	\$72,800	\$64,819	\$54,972	
GENERAL EQUIPMENT					
Gas & Oil (Skid Steer S130)	\$1,320	\$500	\$536	\$500	
Gas & Oil (Skid Steer S450)	\$0	\$500	\$482	\$500	
Insurance (Skid Steer S130)	\$567	\$250	\$213	\$250	
Insurance (Skid Steer S450)	\$0	\$250	\$243	\$250	
Repairs (Skid Steer S130)	\$2,326	\$2,000	\$217	\$2,000	
Repairs (Skid Steer S450)	\$0	\$2,000	\$865	\$2,000	
Gas & Oil (5 Ton Truck)	\$2,511	\$3,000	\$1,326	\$3,000	
Insurance (5 Ton Truck)	\$1,309	\$1,200	\$1,284	\$1,340	
Repairs (5 Ton Truck)	\$13,136	\$18,000	\$12,217	\$15,000	

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21
GENERAL EQUIPMENT CONTINUED				
Gas & Oil (1 Ton Truck)	\$2,754	\$2,500	\$2,317	\$2,300
Insurance (1 Ton Truck)	\$1,144	\$1,070	\$1,298	\$1,370
Repairs (1 Ton Truck)	\$8,166	\$9,000	\$10,164	\$9,000
Gas & Oil (Loader)	\$1,654	\$1,800	\$2,116	\$2,000
Insurance (Loader)	\$626	\$517	\$592	\$695
Repairs (Loader)	\$1,318	\$5,000	\$323	\$5,000
Repairs Kioti Tractor	\$355	\$1,500	\$1,321	\$1,500
	\$37,186	\$49,087	\$35,515	\$46,705

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
SMALL TOOLS					
SmallTools & Equipment	\$1,071	\$1,800	\$865	\$4,400	*2
WORKSHOPS, YARDS & OTHER BUILDINGS					
P. W. Building - Lights	\$333	\$550	\$289	\$500	
P. W. Building - Fuel	\$2,788	\$4,000	\$818	\$2,000	
P. W. Building - Repairs	\$286	\$2,500	\$0	\$500	
P. W. Building - Telephone	\$158	\$250	\$171	\$250	
P. W. Building - Insurance	\$1,302	\$1,175	\$1,126	\$1,225	
Storage Facility - Oakland Lake	\$0	\$2,000	\$1,611	\$500	
Shed - Salt Storage	\$1,134	\$500	\$0	\$455	
	\$6,001	\$10,975	\$4,015	\$5,430	
OTHER					
Staff Training	\$0	\$500	\$0	\$500	
Other - Safety Clothing	\$803	\$1,500	\$881	\$3,000	
Traffic Authority	\$0	\$2,600	\$2,600	\$2,600	
Asset Management Initiatives	\$0	\$8,800	\$6,975	\$10,765	*3
	\$803	\$13,400	\$10,455	\$16,865	

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
ROADS & STREETS					
Salaries	\$54,936	\$60,900	\$53,147	\$40,250	*4
Chloride & Cartage	\$0	\$400	\$0	\$400	
Salt & Cartage	\$37,745	\$37,900	\$29,883	\$40,000	
Sand & Gravel	\$4,072	\$5,000	\$1,895	\$5,000	
Patching Streets/Sidewalks - Materials	\$15,229	\$20,000	\$15,937	\$20,000	
Patching Streets - Other	\$1,622	\$2,500	\$1,436	\$2,500	
General Supplies & Expense	\$1,007	\$8,500	\$3,554	\$5,000	
Culverts & Ditching	\$1,995	\$3,000	\$733	\$3,000	
Rentals	\$521	\$5,000	\$0	\$4,000	
Street Cleaning	\$1,486	\$4,000	\$4,359	\$4,700	
	\$118,614	\$147,200	\$110,943	\$124,850	
STREET LIGHTING					
Street Lighting	\$43,388	\$45,200	\$43,327	\$44,200	

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
TRAFFIC SERVICE					
Street Signs/Flags	\$1,166	\$1,500	\$1,397	\$2,300	
Painting Lines	\$8,966	\$9,500	\$12,876	\$15,000	
Maintenance to Crossings/Curbs/Parking Lots	\$0	\$0	\$0	\$3,500	*5
Engineering Services/Legal	\$0	\$2,000	\$4,015	\$6,000	*6
	<u>\$10,132</u>	<u>\$13,000</u>	<u>\$18,289</u>	<u>\$26,800</u>	
PUBLIC TRANSIT					
Public Transit	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
DEBT CHARGES - TRANS SERV					
Debenture Interest PW	<u>\$36,939</u>	<u>\$33,790</u>	<u>\$29,044</u>	<u>\$31,492</u>	
	<u>\$36,939</u>	<u>\$33,790</u>	<u>\$29,044</u>	<u>\$31,492</u>	

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
NON OPERATING EXPENSES					
Capital Projects	\$0	\$81,000	\$58,967	\$240,000	*7
Total Operating Expenses (Before Depreciation)	\$322,282	\$387,252	\$317,273	\$355,714	
Total Non Operating Expenses	\$0	\$81,000	\$58,967	\$270,000	
Total Expenses (Before Depreciation)	\$322,282	\$468,252	\$376,240	\$625,714	
AMORTIZATION -TRANSPORTATION SERVICES					
Amortization - Transportation	\$0	\$0	\$0	\$0	
Gain/Loss Sale of Capital Assets	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	
Department Totals after Depreciation	\$322,282	\$468,252	\$376,240	\$625,714	

TRANSPORTATION NOTES

- 1) The decrease in Employee Benefits is a result of a review and reallocation of staff wages/benefits
- 2) Increase due to request for a Trash Pump and Portable Generator in Fiscal 2020/21
- 3) Operating Initiative: Asset Management (see Operating Initiative Tab for more info)
- 4) The decrease to Employee Wages is a result of a review and reallocation of staff wages/benefits
- 5) New expense added for Fiscal 2020/21 for Winter Maintenance of Church Parking Lots
- 6) Increase a result of work relating to the Nursing Home Project and various surveys
- 7) See Capital Project Listing

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
SEWAGE COLLECTION SYSTEM					
ADMINISTRATION					
SWR - Administration	\$7,039	\$7,500	\$6,972	\$7,610	
Engineering	\$0	\$0	\$0	\$0	
	<u>\$7,039</u>	<u>\$7,500</u>	<u>\$6,972</u>	<u>\$7,610</u>	
SEWAGE COLLECTION SYSTEMS					
Salaries	\$19,885	\$19,800	\$19,468	\$20,780	
Sewer - Staff Benefits	\$0	\$0	\$0	\$4,858	
Engineering/Consultants	\$0	\$30,000	\$0	\$12,400	*1
Training Costs - SWR	\$2,165	\$6,000	\$6,162	\$6,000	
Material Expense & Contractors	\$5,221	\$22,300	\$3,555	\$17,500	
Monitoring/Testing Fees	\$3,013	\$3,040	\$3,697	\$4,450	
Sewer Cleaning Fees	\$10,403	\$6,060	\$8,016	\$8,425	
	<u>\$40,688</u>	<u>\$87,200</u>	<u>\$40,897</u>	<u>\$74,413</u>	
SEWAGE LIFT STATIONS					
Maintenance of Pumps	\$1,556	\$2,000	\$1,971	\$2,500	
Electricity	\$24,618	\$23,000	\$25,529	\$24,000	
Insurance	\$758	\$690	\$526	\$590	
Reserve - Pump Replacement	\$0	\$0	\$0	\$10,000	*2
	<u>\$26,932</u>	<u>\$25,690</u>	<u>\$28,025</u>	<u>\$37,090</u>	

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21
SEWAGE TREATMENT & DISPOSAL				
Salaries	\$19,803	\$19,500	\$19,414	\$19,875
Benefits - Sewer Treatment	\$0	\$0	\$0	\$3,406
Chemicals-Chlorine	\$5,877	\$5,800	\$4,245	\$7,900
Repairs/Materials	\$2,684	\$5,200	\$2,800	\$5,200
Electricity	\$32,999	\$31,250	\$30,957	\$33,500
Scada Data Lines	\$1,429	\$1,400	\$1,212	\$2,600
Insurance	\$468	\$450	\$313	\$330
	<u>\$63,261</u>	<u>\$63,600</u>	<u>\$58,942</u>	<u>\$72,811</u>
	<u>\$137,919</u>	<u>\$183,990</u>	<u>\$134,837</u>	<u>\$191,924</u>
GARBAGE & WASTE COLLECTION				
Trucking Costs	\$66,916	\$67,500	\$56,807	\$68,600
Public Area Waste Collection Labor	\$0	\$0	\$0	\$0
Public Area Waste Collection/Disposal	\$16,114	\$19,000	\$24,411	\$18,500
	<u>\$83,030</u>	<u>\$86,500</u>	<u>\$81,219</u>	<u>\$87,100</u>

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21
MUNICIPAL SOLID WASTE SITE				
Joint Services Board (Operating/Capital)	\$83,231	\$81,485	\$81,792	\$83,915
Trf Reserves Closure Costs	\$4,774	\$6,057	\$6,057	\$0
JSB-Legal /Consultant Costs	\$0	\$0	\$0	\$0
Region 6 Operating Costs	(\$334)	\$850	(\$1,153.82)	\$0
	<u>\$87,670</u>	<u>\$88,392</u>	<u>\$86,695</u>	<u>\$83,915</u>
	<u>\$170,700</u>	<u>\$174,892</u>	<u>\$167,913</u>	<u>\$171,015</u>
DEBT CHARGES-ENVIRN HEALTH				
Debenture Interest - S&G	<u>\$184</u>	<u>\$324</u>	<u>\$162</u>	<u>\$0</u>

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
NON OPERATING EXPENSES					
Capital Projects	\$0	\$413,318	\$32,888	\$3,313,725	*3
Total Operating Expenses (Before Depreciation)	\$308,803	\$359,206	\$302,912	\$362,939	
Total Non Operating Expenses	\$0	\$413,318	\$32,888	\$3,313,724	
Total Expenses (Before Depreciation)	\$308,803	\$772,524	\$335,800	\$3,676,663	
AMORTIZATION-ENVIRN HEALTH					
Amortization -S&G	\$0	\$0	\$0	\$0	
Gain/Loss on Sale of Capital Assets	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	
Department Totals after Depreciation	\$308,803	\$772,524	\$335,800	\$3,676,663	

ENVIRONMENTAL HEALTH NOTES

- 1) 2019/20 PCAP Project moved to Capital; \$12,400 Budgeted in 2020/21 for Wastewater Rate Study
- 2) Phasing in an Sewer Equipment Reserve in anticipation of future Wastewater Utilitization
- 3) See Capital Projects Listing

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21
HOUSING				
Cemeteries - Operating Grant	\$9,541	\$23,820	\$14,688	\$24,070
Deficit-Regional Housing	\$11,449	\$14,000	\$14,000	\$13,000
	\$20,990	\$37,820	\$28,688	\$37,070
Amortization - Public Health Services	\$0	\$0	\$0	\$0
Department Total after Depreciation	\$20,990	\$37,820	\$28,688	\$37,070

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
ENVIRONMENTAL PLANNING & ZONING					
Regional Planning	\$49,528	\$51,100	\$50,618	\$51,200	
Legal Services/ Advertising	\$1,624	\$61,800	\$5,388	\$62,000	*1
	\$51,152	\$112,900	\$56,006	\$113,200	
COMMUNITY DEVELOPMENT					
Accessibility Initiatives	\$0	\$0	\$0	\$25,000	*2
Economic Development Initiatives	\$3,252	\$10,000	\$2,874.98	\$4,200	*3
	\$3,252	\$10,000	\$2,875	\$29,200	
OTHER ENVIRONMENTAL SERVICES					
Tourism	\$11,057	\$10,000	\$7,322	\$300	
Public Comfort Stations	\$24,200	\$25,200	\$23,307	\$20,050	*4
Community Beautification	\$248	\$4,500	\$395	\$22,000	*5
Climate Mitigation	\$0	\$25,000	\$0	\$24,751	*6
Public Receptions	\$250	\$500	\$0	\$500	
Wharf Expenses	\$1,691	\$3,000	\$281	\$1,500	
	\$37,446	\$68,200	\$31,304	\$69,101	

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
NON OPERATING EXPENSES					
Capital Projects	\$0	\$0	\$0	\$126,000	*7
Total Operating Expenses (Before Depreciation)	\$91,851	\$191,100	\$90,185	\$211,501	
Total Non Operating Expenses	\$0	\$349,800	\$0	\$3,304,003	
Total Expenses (Before Depreciation)	\$91,851	\$540,900	\$90,185	\$3,515,504	
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	\$91,851	\$540,900	\$90,185	\$3,515,504	

ENVIRONMENTAL DEVELOPMENT NOTES

- 1) Includes \$60,000 for MPS/LUB Review Funded through Operating Reserve Transfer
- 2) Accessibility Initiatives - See Operating Initiative Sheet; Funded through Operating Reserve Transfer
- 3) Operating Initiative - Revamp Town Website funded through Operating Reserve Transfer
- 4) Reduced original budget by 20% to account for late opening as a result of COVID-19
- 5) Wayfinding and Waste Receptacles Operating Initiatives - See Operating Initiative Sheet for Detail
- 6) GHG Reduction and Climate Adaptation Operating Initiatives - See Operating Initiative Sheet for Detail
- 7) See Capital Projects Listing

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
ADMINISTRATION					
Rec Administration Salaries	\$3,519	\$3,700	\$3,486	\$3,805	
	\$3,519	\$3,700	\$3,486	\$3,805	
PROGRAMS & SERVICES					
Special Projects	\$864	\$800	\$350	\$800	
Centennial Projects	\$0	\$25,000	\$43,238.70	\$0	*1
Public Engagement	\$0	\$3,100	\$0	\$3,000	
Active Transportation	\$0	\$15,000	\$2,724	\$13,965	*2
Other Subsidies	\$0	\$1,045	\$1,045	\$1,045	
	\$864	\$44,945	\$47,358	\$18,810	
PARKS PLAYGROUNDS FIELDS					
Parks Fields Playgrounds	\$1,898	\$4,500	\$1,575	\$4,500	
Insurance	\$1,135	\$900	\$0	\$820	
Labour	\$17,414	\$18,400	\$17,424	\$22,162	
Travel/Mileage	\$2,212	\$2,200	\$1,641	\$1,800	
Swimming Pool Operation	\$13,820	\$10,000	\$13,751	\$12,000	
	\$36,480	\$36,000	\$34,391	\$41,282	

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21
CULTURAL BUILDINGS & FACILITIES				
SouthShore Regional Library	\$5,769	\$5,900	\$5,769	\$6,100
Heritage Properties	\$0	\$2,500	\$0	\$2,500
Mahone Bay Museum	\$7,789	\$8,040	\$7,852	\$8,100
Bandstand Maintenance	\$670	\$500	\$531	\$500
	\$14,228	\$16,940	\$14,152	\$17,200

DEBT CHGS- RECREATION & CULTURAL SERVICES

Interest on Debt- R&C	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
NON OPERATING EXPENSES					
Capital Projects	\$0	\$0	\$0	\$25,000	
Total Operating Expenses (Before Depreciation)	\$55,091	\$101,585	\$99,387	\$81,097	
Total Non Operating Expenses	\$0	\$50,250	\$40,272	\$65,000	*3
Total Expenses (Before Depreciation)	\$55,091	\$151,835	\$139,659	\$146,097	
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	\$55,091	\$151,835	\$139,659	\$146,097	

REC & CULTURAL NOTES

- 1) Centennial Operating Initiative, see Operating Initiative Sheet for more detail
- 2) Active Transportation Plan Operating Initiative - see Operating Initiative Sheet for more detail
- 3) See Capital Project Listing

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21
EDUCATION				
Education - Mandatory Contribution	\$400,177	\$405,008	\$405,008	\$422,870
FISCAL SERVICES				
DEBT CHARGES				
Principal Installments or Sinking Fund Reg.	\$101,200	\$127,300	\$82,300	\$84,089
	<u>\$101,200</u>	<u>\$127,300</u>	<u>\$82,300</u>	<u>\$84,089</u>

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
TRANSFERS TO/FROM FUNDS					
TRANSFER TO OWN FUNDS & AGENCIES-OTHER FUNDS					
Special Reserve Fund - Capital	\$120,053	\$478,650	\$568,532	\$202,433	
Special Reserve Fund- Town Equipment	\$74,500	\$17,000	\$17,000	\$20,000	
Special Reserve Fund - Fire Equipment	\$0	\$57,500	\$57,500	\$62,000	*1
Special Reserve Fund-Operating	\$0	\$0	\$180,930	\$150,000	*2
Special Reserve Op -Round Up Fund	\$0	\$0	\$0	\$0	
General Capital Fund (from Revenue)	\$79,201	\$0	\$0	\$0	
Water Utility Levy (Infrastructure Funds)	\$25,000	\$25,000	\$25,000	\$15,000	
	<u>\$298,754</u>	<u>\$578,150</u>	<u>\$848,962</u>	<u>\$449,433</u>	
TRANSFER FROM RESERVES					
Use of Prior Year's Surplus	\$0	\$0	\$0	\$0	
Transfer- Operating Reserve	\$0	\$221,177	\$119,207	\$231,101	*3
Transfers- Gas Tax	\$0	\$25,000	\$0	\$53,965	*4
Transfers-Equipment Reserve	\$0	\$0	\$0	\$0	
TOTAL LOCAL GOVERNMENTS	<u>\$0</u>	<u>\$246,177</u>	<u>\$119,208</u>	<u>\$285,066</u>	
Department Totals	<u>(\$298,754)</u>	<u>(\$331,973)</u>	<u>(\$729,754)</u>	<u>(\$164,367)</u>	

FISCAL SERVICES NOTES

1) Includes a \$50,000 Transfer from Fire Tax Rates + \$12,000 from Fire Department Annual Donation Drive

2) Recommended Transfer to Operating Reserve to hit recommended balance of 6 Months Operating Expenses

3) Transfer from Operating Reserve

For Operating Initiatives	\$ 119,214.00
Election Costs	\$ 15,000.00
Offset for COVID-19 Impacts:	
Reduction of Deed Transfer	\$ 20,000.00
Reduction of Temp. Vendor Permits	\$ 3,000.00
Decrease on Tax Interest	\$ 9,600.00
Increased Tax Rebate Program	\$ 10,000.00
Increased Grant Program	\$ 5,000.00
 Impact of No Tax Increase	 \$ 49,287.00
 Total Transfer From Operating Reserve	 <u>\$ 231,101.00</u>

4) Transfer from Gas Tax Reserve for Operating Initiatives

**TOWN OF MAHONE BAY
WATER UTILITY**

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21
SUMMARY OF WATER UTILITY				
OPERATING REVENUE				
Metered Sales	\$456,856	\$528,279	\$466,451	\$568,000
Public Fire Protection	\$111,496	\$132,431	\$132,831	\$177,172
Sprinkler Service	\$1,440	\$1,440	\$1,440	\$1,440
Other Operating Revenue	\$10,971	\$12,200	\$9,271	\$9,800
	\$580,763	\$674,350	\$609,993	\$756,412
OPERATING EXPENDITURE				
Source of Supply	\$406	\$3,050	\$752	\$4,000
Pumping	\$17,009	\$19,335	\$25,475	\$27,322
Water Treatment	\$147,234	\$142,150	\$140,998	\$170,200
Tranmission & Distribution	\$81,367	\$114,890	\$99,365	\$140,839
Administration & General	\$330,528	\$188,242	\$154,269	\$170,970
Depreciation	\$118,401	\$143,965	\$122,031	\$138,500
Taxes	\$668	\$650	\$679	\$650
Other Operating Expenditures	\$0	\$0	\$0	\$0
	\$695,613	\$612,282	\$543,570	\$652,481
OPERATING PROFIT	(\$114,850)	\$62,068	\$66,424	\$103,931

**TOWN OF MAHONE BAY
WATER UTILITY**

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21
SUMMARY OF WATER UTILITY CONT'D				
Non- Operating Revenue	\$26,022	\$51,500	\$26,152	\$26,000
Non-Operating Expenditures	\$98,751	\$113,268	\$92,699	\$104,013
Excess of Revenue Over Expenditure	(\$187,579)	\$300	(\$124)	\$25,918
Capital Projects	\$0	\$0	\$0	\$3,325,056

**TOWN OF MAHONE BAY
WATER UTILITY**

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
OPERATING REVENUE					
METERED SALES					
Residential	\$293,832	\$338,502	\$303,221	\$363,520	*1
Commercial	\$163,024	\$189,777	\$163,231	\$204,480	
	\$456,856	\$528,279	\$466,451	\$568,000	
FIRE PROTECTION					
Public Fire Protection	\$111,496	\$132,431	\$132,831	\$177,172	*2
	\$111,496	\$132,431	\$132,831	\$177,172	
SPRINKLER SERVICE					
	\$1,440	\$1,440	\$1,440	\$1,440	
OTHER OPERATING REVENUE					
Special Services	\$6,200	\$5,000	\$4,500	\$5,000	
Rent (Aliant & Eastlink)	\$4,771	\$7,200	\$4,771	\$4,800	
	\$10,971	\$12,200	\$9,271	\$9,800	
TOTAL OPERATING REVENUE					
	\$580,763	\$674,350	\$609,993	\$756,412	

**TOWN OF MAHONE BAY
WATER UTILITY**

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
NON-OPERATING REVENUE					
Interest	\$774	\$1,000	\$652	\$500	
Grants	\$0	\$0	\$0	\$0	
Appropriations From Other Funds	\$25,000	\$25,000	\$25,000	\$15,000	
Amortization of Deferred Assistance	\$0	\$0	\$0	\$0	
Transfer From Depreciation Fund	\$0	\$25,000	\$0	\$0	*3
Other	\$248	\$500	\$500	\$10,500	*4
	\$26,022	\$51,500	\$26,152	\$26,000	
TOTAL REVENUE	\$606,785	\$725,850	\$636,145	\$782,412	

**TOWN OF MAHONE BAY
WATER UTILITY**

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21
SOURCE OF SUPPLY				
SUPERVISION & MAINTENANCE				
Supervision & Engineering	\$0	\$500	\$0	\$0
Maintenance of Intakes	\$406	\$2,550	\$752	\$4,000
	\$406	\$2,550	\$752	\$4,000
TOTAL SOURCE OF SUPPLY				
	\$406	\$3,050	\$752	\$4,000
PUMPING				
OPERATING & MAINTENANCE				
Operating Labor	\$4,452	\$4,800	\$4,379	\$5,722
Power Purchased	\$12,554	\$12,500	\$16,019	\$16,600
Structures & Improvements	\$3	\$1,535	\$2,455	\$1,000
Pumping Equipment	\$0	\$500	\$2,622	\$4,000
	\$17,009	\$19,335	\$25,475	\$27,322
TOTAL PUMPING				
	\$17,009	\$19,335	\$25,475	\$27,322

**TOWN OF MAHONE BAY
WATER UTILITY**

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21
WATER TREATMENT				
SUPERVISION & ENGINEERING				
Treatment - Supervision & Engin.	\$0	\$0	\$0	\$0
WTR - Administration Salaries	\$8,799	\$9,300	\$8,715	\$9,513
	\$8,799	\$9,300	\$8,715	\$9,513
OPERATING LABOR	\$17,810	\$18,200	\$17,517	\$22,887
OPERATING SUPPLIES & EXPENSES				
Chemicals & Additives	\$40,502	\$44,200	\$52,135	\$66,900
Water Testing Fees	\$14,769	\$15,400	\$10,000	\$16,200
Treatment Structures & Improvements	\$3,629	\$5,600	\$6,863	\$5,900
Electricity	\$31,947	\$31,200	\$27,267	\$31,600
Internet/ Scada	\$15,827	\$3,200	\$4,923	\$3,200
Treatment - Equipment	\$13,952	\$15,050	\$13,577	\$14,000
	\$120,625	\$114,650	\$114,766	\$137,800
TOTAL WATER TREATMENT	\$147,234	\$142,150	\$140,998	\$170,200

**TOWN OF MAHONE BAY
WATER UTILITY**

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21
TRANSMISSION & DISTRIBUTION				
SUPERVISION & ENGINEERING	\$8,799	\$9,300	\$8,715	\$9,513
OPERATING LABOR - MAINS	\$64,483	\$66,800	\$65,690	\$85,826
MAINTENANCE OF PLANTS				
Reservoirs	\$0	\$1,000	\$0	\$1,500
Storage Building	\$0	\$0	\$0	\$0
Structures & Improvements	\$86	\$1,000	\$0	\$1,000
Distribution Mains	\$2,445	\$10,790	\$7,780	\$11,000
Transmission Mains	\$0	\$1,000	\$0	\$1,000
Services	\$368	\$4,000	\$0	\$4,000
Meters	\$170	\$500	\$0	\$500
Hydrants	\$404	\$2,000	\$0	\$2,000
	\$3,473	\$32,290	\$19,780	\$39,000
OTHER OPERTING EXPENSES				
Transportation	\$4,272	\$6,000	\$4,797	\$6,000
Shop Expenses	\$340	\$500	\$383	\$500
Other	\$0	\$0	\$0	\$0
	\$4,612	\$6,500	\$5,180	\$6,500
TOTAL T&D	\$81,367	\$114,890	\$99,365	\$140,839

**TOWN OF MAHONE BAY
WATER UTILITY**

Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21
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ADMIN & GENERAL

SALARIES

Allocated	\$78,141	\$78,300	\$76,797	\$73,500
Officers & Executives	\$7,303	\$8,700	\$8,182	\$8,641
	\$85,444	\$87,000	\$84,978	\$82,141

GENERAL OFFICE EXPENSES

Training - Water	\$3,136	\$4,600	\$1,240	\$4,350
Health and Safety - Water	\$0	\$1,600	\$548	\$3,000
General Office	\$172	\$500	\$0	\$0
Allocated Office Expenses	\$12,996	\$13,000	\$13,000	\$13,634
Advertising	\$125	\$500	\$1,048	\$500
Mileage Water Staff	\$51	\$1,500	\$0	\$500
Telephone/Internet	\$901	\$1,000	\$820	\$1,100
Employee Benefits	\$34,578	\$34,600	\$31,431	\$36,610
Uncollectible Accounts	\$522	\$300	\$0	\$300
	\$222,846	\$57,300	\$48,089	\$59,694

**TOWN OF MAHONE BAY
WATER UTILITY**

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
ADMIN & GENERAL CONTINUED					
PROFESSIONAL FEES					
Auditors	\$12,839	\$9,300	\$12,000	\$12,360	
Legal	\$0	\$750	\$0	\$750	
Special Services	\$0	\$25,000	\$0	\$6,665	*3
	<u>\$12,839</u>	<u>\$35,050</u>	<u>\$12,000</u>	<u>\$19,775</u>	
OTHER OPERATING EXPENSES					
Regulatory Expenses	\$1,590	\$1,610	\$1,590	\$1,650	
Insurance	\$7,810	\$7,282	\$7,612	\$7,710	
TOTAL	<u>\$9,400</u>	<u>\$8,892</u>	<u>\$9,202</u>	<u>\$9,360</u>	
TOTAL ADMIN & GENERAL	<u>\$330,528</u>	<u>\$188,242</u>	<u>\$154,269</u>	<u>\$170,970</u>	
DEPRECIATION	<u>\$118,401</u>	<u>\$143,965</u>	<u>\$122,031</u>	<u>\$138,500</u>	
TAXES	<u>\$668</u>	<u>\$650</u>	<u>\$679</u>	<u>\$650</u>	
TOTAL OPERATING EXPENSES	<u>\$695,613</u>	<u>\$612,282</u>	<u>\$543,570</u>	<u>\$652,481</u>	

**TOWN OF MAHONE BAY
WATER UTILITY**

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21
NON OPERATING EXPENSES				
REDEMPTION OF LONG TERM DEBT				
Principal	\$50,000	\$65,390	\$50,000	\$54,211
Principial Interfund Loan	\$8,300	\$8,300	\$8,300	\$8,300
	\$58,300	\$73,690	\$58,300	\$62,511
INTEREST ON LONG TERM DEBT				
	\$26,043	\$38,415	\$33,165	\$40,400
OTHER INTEREST				
Non-Oper.-Other Interest	\$183	\$100	\$171	\$100
Short Term Borrowing	\$0	\$0	\$0	\$0
Interfund	\$1,118	\$1,063	\$1,063	\$1,002
	\$1,301	\$1,163	\$1,234	\$1,102
CAPITAL OUT OF REVENUE				
	\$13,107	\$0	\$0	\$0
TOTAL NON OPERATING EXPENSES				
	\$98,751	\$113,268	\$92,699	\$104,013
CAPITAL PROJECTS				
	\$0	\$0	\$0	\$3,325,056

*5

WATER UTILITY NOTES

- 1) 2019/20 Revenue does slightly to budget as a result of new Water Rates coming online later than expected
- 2) Increased Hydrant Revenue as a result of the new Water Rate Schedule from the UARB
- 3) 2019/20 PCAP Project moved to Capital.
2020/21 Budget Includes allocation for Asset Management Initiatives.
See Operating Initiatives for more info
- 4) \$10,000 Receivable from Province for Dorian Claim
- 5) See Capital Project Listing

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
REVENUE					
Domestic Service-Sales	\$1,058,583	\$1,095,000	\$1,083,537	\$1,097,000	
Commercial Service-Sales	\$99,939	\$103,500	\$106,230	\$105,000	
Industrial Power-Sales	\$767,118	\$780,000	\$796,923	\$792,000	
Street Lighting	\$46,233	\$46,800	\$46,268	\$46,800	
Misc Revenue (Conn Charges)	\$4,040	\$3,500	\$2,500	\$3,500	
Electrical Wiring Permit Fees	\$3,466	\$3,300	\$3,233	\$3,300	
Sale of Excess Renewal Certificates	\$44,750	\$43,100	\$30,402	\$16,500	
Interest on Overdue Accounts	\$4,249	\$5,000	\$3,657	\$2,400	*1
Interest Revenue	\$0	\$0	\$0	\$0	
Other	\$19,286	\$12,000	\$18,141	\$18,500	*2
Transfer from Depreciation Funds	\$0	\$0	\$0	\$0	
Transfer from Surplus	\$0	\$0	\$0	\$0	
TOTAL REVENUE	\$2,047,665	\$2,092,200	\$2,090,891	\$2,085,000	

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
EXPENDITURES					
POWER PURCHASE					
Power Purchased -NSPI	\$1,125,861	\$1,160,000	\$787,649	\$200,000	*3
Power Purchased -AREA	\$467,553	\$485,000	\$464,769	\$510,243	*3
Power Purchased - Imports	\$8,680	\$25,000	\$276,851	\$526,268	*3
	\$1,602,094	\$1,670,000	\$1,529,269	\$1,236,511	
DISTRIBUTION COSTS					
Supervision Salaries	\$10,558	\$11,300	\$10,458	\$11,415	
Salaries	\$89,355	\$113,900	\$124,016	\$116,920	
Staff Mileage	\$155	\$200	\$120	\$200	
Employee Benefits	\$32,317	\$38,100	\$33,414	\$34,710	
Engineering/Consultants	\$0	\$4,000	\$0	\$5,000	
Contracted Services -Operating	\$1,532	\$10,800	\$11,375	\$10,000	
Supplies	\$0	\$1,000	\$0	\$1,000	
Staff Communications -Cell Phones	\$852	\$1,000	\$1,418	\$800	
Electrical Inspection Services	\$0	\$200	\$0	\$0	
Meters Expenses	\$2,464	\$3,000	\$881	\$3,000	
Maintenance of Transformers	\$0	\$1,000	\$0	\$500	
Maintenance of Services	\$335	\$1,000	\$0	\$500	
Reading Meters	\$2,985	\$3,200	\$2,300	\$3,290	

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
DISTRIBUTION COSTS CONT'D					
Street Light Expense	\$700	\$500	\$1,950	\$1,200	
Small Tools	\$2,759	\$9,000	\$11,655	\$5,000	*4
Vehicle Expense	\$22,526	\$20,000	\$24,105	\$20,000	
Training Costs - Electric	\$3,907	\$3,600	\$2,282	\$500	
Health and Safety	\$0	\$2,000	\$1,890	\$5,000	
Other Expense	\$0	\$5,500	\$5,176	\$86,818	*5
	\$170,445	\$229,300	\$231,040	\$305,853	
ADMINISTRATION					
Executive Salaries	\$18,257	\$21,400	\$20,453	\$21,603	
Accounting Salaries & CAO	\$78,119	\$68,251	\$96,441	\$63,500	
Other Office Salaries	\$0	\$0	\$11,291	\$43,700	
Auditors	\$21,747	\$14,700	\$15,283	\$16,800	
Bad Debt Expense	(\$98)	\$1,000	(\$220)	\$1,000	
Electric Light Coop /Area Costs	\$914	\$1,500	\$4,914	\$1,000	
Photocopy Lease/Rental	\$2,425	\$2,600	\$2,880	\$2,950	
Computer Maintenance (Procom)	\$4,081	\$4,200	\$4,140	\$4,350	
Legal Services	\$0	\$0	\$0	\$0	
Office Costs Shared	\$26,604	\$26,600	\$26,600	\$27,669	
Misc Office Expenses	\$476	\$500	\$292	\$500	
Insurance	\$10,578	\$9,200	\$9,824	\$10,410	
Regulatory Expense	\$2,116	\$7,134	\$2,224	\$7,200	*6
	\$165,218	\$157,085	\$194,122	\$200,682	

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
Depreciation of Plant	\$35,273	\$35,000	\$43,444	\$45,800	
Capital From Revenue	\$48,666	\$0	\$0	\$148,500	*7
Interest Expense	\$792	\$500	\$1,096	\$500	
NON OPERATING EXPENSES					
Capital Projects	\$0	\$0	\$0	\$223,500	*8
Total Operating Expenses	\$2,022,487	\$2,091,885	\$1,998,972	\$1,937,846	
Total Non Operating Expenses	\$0	\$0	\$0	\$223,500	
Total Expenses	\$2,022,487	\$2,091,885	\$1,998,972	\$2,161,346	
Operating Surplus (Deficit)	\$25,177	\$315	\$91,919	\$147,154	

ELECTRIC UTILITY NOTES

- 1) Interest Revenue projections reduced by 40% as a result of COVID-19 Response
- 2) Includes \$10,000 receivable from the Province for Dorian claim
- 3) As a result of the Power Imports coming online in Fiscal 2020/21, the Town's requirement for NSPI supplied power has reduced significantly. This has resulted in a significant savings for the Town
- 4) Utility needed to update tools in Fiscal 2019/20
- 5) Operating Initiatives, see Operating Initiatives sheet for additional info.
 - Asset Management Condition Assessment \$9,065
 - GHG Reduction \$19,502
 - Grow the Load \$8,000
 - Solar Garden Various Permitting and Lease \$40,000
- 6) Operating Initiative: Electric Utility Rate Study
- 7) As a result of the savings generated with the Imported Power Purchases, all Electric Utility Capital Purchases for Fiscal 2020/21 are proposed to be funded through Operating Revenue. See Capital Projects Tab for more detail
- 8) See Capital Projects Tab for more detail

PARK CEMETERY

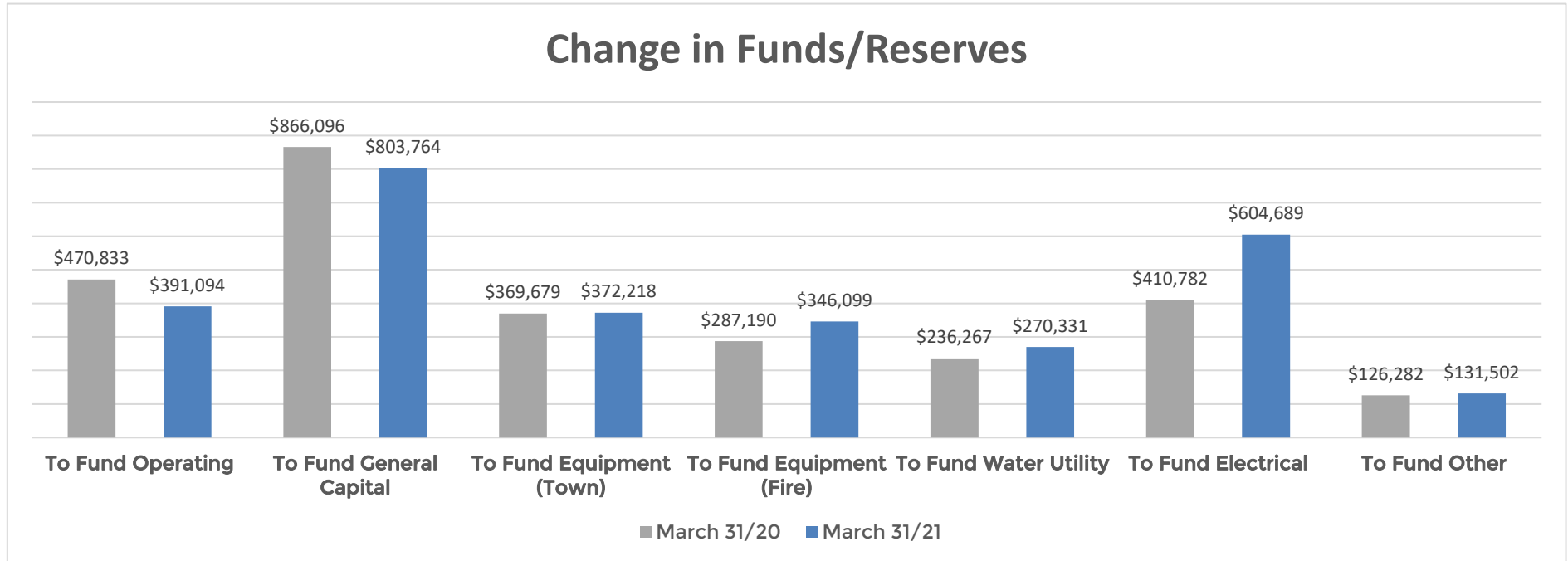
Operating Budget

	2018/19 ACTUALS	2019/20 BUDGET	2019/20 UNAUDITED	2020/21 BUDGET
Revenue				
Investment income	\$ 2,261	\$ 1,600	\$ 1,364	\$ 1,650
Grant from Town	\$ 6,890	\$ 17,450	\$ 8,507	\$ 15,200
Donations	\$ 300	\$ -	\$ -	\$ -
Perpetual Care/Sale of Lots	\$ 7,150	\$ 3,500	\$ 4,550	\$ 3,500
Interment Fees	\$ 1,700	\$ 1,500	\$ 1,200	\$ 1,500
Monument Fees	\$ 150	\$ 400	\$ 450	\$ 400
Transfer from Perpetual Care	\$ -	\$ -	\$ -	\$ -
	\$ 18,451	\$ 24,450	\$ 16,071	\$ 22,250
Expenditures				
Signage	\$ 403	\$ 250	\$ -	\$ 250
Trees/Improvements	\$ -	\$ 5,000	\$ -	\$ 5,000
Mowing and grounds upkeep	\$ 6,401	\$ 6,800	\$ 8,507	\$ 8,800
Soil and Other Materials	\$ -	\$ 1,000	\$ 313	\$ 500
Roads and Improvements	\$ 3,500	\$ 3,000	\$ -	\$ 1,000
Monuments	\$ -	\$ 4,000	\$ 2,702	\$ 2,000
Administration/Legal/Audit	\$ 996	\$ 900	\$ -	\$ 1,200
Transfer to Perpetual Care Fund	\$ 7,150	\$ 3,500	\$ 4,550	\$ 3,500
	\$ 18,450	\$ 24,450	\$ 16,071	\$ 22,250
Surplus of revenue over expenditures	\$ 0	\$ -	\$ 0	\$ -

TOWN OF MAHONE BAY
BAYVIEW CEMETERY
Operating Budget

	2017/18 ACTUALS	2018/19 BUDGET	2018/19 UNAUDITED	2019/20 BUDGET
Revenue				
Investment income	\$ 3,360	\$ 3,000	\$ 3,529	\$ 3,400
Grant from Town	3,400	6,370	2,522	6,870
Donations	\$ -	\$ -	\$ 20,140	\$ -
Perpetual care	-	-	-	-
Annual upkeep	\$ 30	\$ 30	\$ 30	\$ 30
	\$ 6,790	\$ 9,400	\$ 26,221	\$ 10,300
Expenditures				
Improvements/Grounds Upkeep	\$ 210	\$ 2,500	\$ -	\$ 2,500
Mowing	5,356	6,000	6,209	6,600
Administration/Legal/Audit	\$ 900	\$ 900	\$ -	\$ 1,200
Mapping Project	-	-	12	-
Transfer to Perpetual Care	\$ -	\$ -	\$ 20,000	\$ -
	\$ 6,466	\$ 9,400	\$ 26,221	\$ 10,300
Surplus of revenue over expenditures	\$ 324	\$ -	\$ 0	\$ -

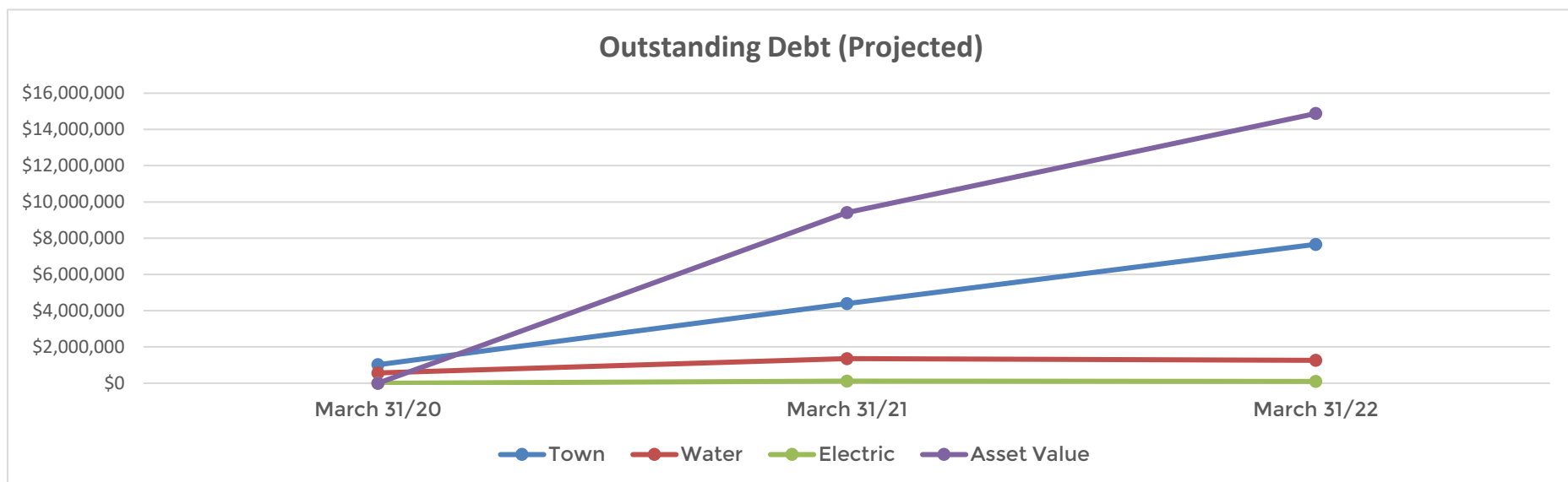
Status of Town Funds (unaudited)



	March 31/20	March 31/21
To Fund Operating	\$470,833	\$391,094
To Fund General Capital	\$866,096	\$803,764
To Fund Equipment (Town)	\$369,679	\$372,218
To Fund Equipment (Fire)	\$287,190	\$346,099
To Fund Water Utility	\$236,267	\$270,331
To Fund Electrical	\$410,782	\$604,689
To Fund Other	\$126,282	\$131,502
	2,767,128	2,919,696

FUND	Estimated Cash Balance March 31/20	Estimated Expenses 2020/21	Estimated Income 2020/21	Estimated Cash Balance March 31/2021
Electric Light Operating Fund (Surplus)	\$297,052	\$0	\$147,154	\$444,206
Town Operating Fund (Surplus)	\$182,898	\$0	\$0	\$182,898
Water Operating Fund (Surplus)	\$46,937	\$34,000	\$25,918	\$38,855
	\$526,888	\$34,000	\$173,071	\$665,959

	Actual Cash Balance March 31/20	Estimated Expenses 2020/21	Estimated Income 2020/21	Estimated Cash Balance March 31/2021
Athletic & Cultural Trust	\$3,578	\$0	\$49	\$3,627
Capital Reserve	\$657,235	\$283,662	\$208,562	\$582,135
Bayview Cemetery	\$51,224	\$0	\$698	\$51,922
Park Cemetery Perpetual Care	\$71,479	\$0	\$4,474	\$75,953
Electric Depreciation Reserve	\$113,730	\$0	\$46,753	\$160,483
Equipment Reserve - Town	\$369,679	\$60,000	\$62,539	\$372,218
Equipment Reserve - Fire	\$287,190	\$7,000	\$65,909	\$346,099
Operating Reserve	\$287,934	\$231,101	\$151,362	\$208,195
Gas Tax Reserve	\$208,861	\$73,965	\$86,733	\$221,629
Water Depreciation	\$189,330	\$98,928	\$141,074	\$231,476
Total	\$2,240,240	\$754,656	\$768,153	\$2,253,737



<i>Capital Loans</i>	<i>March 31/20</i>	<i>March 31/21</i>	<i>March 31/22</i>
Town	\$1,019,791	\$4,386,281	\$7,659,390
Water	\$567,809	\$1,357,391	\$1,260,796
Electric	\$0	\$116,462	\$104,820
Asset Value	\$0	\$9,413,100	\$14,876,158
<i>Total Loans</i>	\$1,587,600	\$5,860,134	\$9,025,006

2020-21 POTENTIAL SPECIAL PROJECTS / STRATEGIC INITIATIVES

	Name	Total Town Costs (Budget)	Total External Funding (Budget)	Total Project Cost (Budget)	Town Cost Prior Year(s) (Actual)	Town Cost 2020/21 (Budget)	Town Cost - Future Year(s) (Budget)		External Funds Received (YTD)	External Funding Still Expected		Strategic Plan Link	Year
1	Asset Management Initiatives	\$26,495	\$46,400	\$72,895	\$7,495	\$26,495	\$0		\$0	\$46,400		3.1	2020/21
	Description: Condition assessments of Town infrastructure, support for development of Asset Management Plan as per strategic plan; external funding through FCM MAMP (confirmed); Participation in AIM Network programs. Town cost split: \$10,765 Town General (41%), \$6,665 Water Utility (25%), \$9,065 Electrical Utility (34%).												
2	Transportation Plan	\$16,681	\$15,000	\$31,681	\$2,716	\$13,965	\$0		\$0	\$15,000		3.1	2020/21
	Description: Active Transportation plan including pedestrian and cycle routes and infrastructure recommendations as per strategic plan. External funding received through Provincial Low Carbon Communities Program.												
3	GHG Reduction Initiatives 2019-20	\$25,000	\$25,000	\$50,000	\$15,996	\$9,004	\$0		\$0	\$25,000		3.4	2020/21
	Description: As per strategic plan. See staff reports April 9, 2019, Sept 10, 2019. External funding received through Provincial Low Carbon Communities Program.												
3	GHG Reduction Initiatives 2020-21	\$30,000	\$30,000	\$60,000	\$0	\$30,000	\$0		\$0	\$30,000		3.4	2020/21
	Description: 2020/21 Climate & Energy Initiatives as per draft GHG Reduction Action Plan. External funding anticipated through Low Carbon Communities Program (projected).												
4	Centennial Year Program	\$15,000	\$58,270	\$73,270	\$15,000	\$0	\$0		\$33,785	\$24,485		3.3	2020/21
	Description: Various centennial program projects and initiatives; see staff report Dec 10, 2019 for cost breakdown. External funding (confirmed) received through various government / local sources.												
7	Town Website Update	\$10,500	\$0	\$10,500	\$6,300	\$4,200	\$0		\$0	\$0		3.3	2020/21
	Description: Town website update to provide better information to residents, as per strategic plan.												
8	MPS / LUB Update	\$120,000	\$0	\$120,000	\$0	\$60,000	\$60,000		\$0	\$0		3.2	2020/21
	Description: Planning documents update as per strategic plan. Selected contractor to work with MODC contract planning staff, PAC and Council.												
9	Wastewater Rate Study	\$12,400	\$0	\$12,400	\$0	\$12,400	\$0		\$0	\$0		3.1	2020/21
	Description: Analysis of wastewater user rates model for potential implementation; supports long term wastewater utility planning.												
11	Electric Utility "Grow the Load" Initiatives	\$8,000	\$0	\$8,000	\$0	\$8,000	\$0		\$0	\$0		3.4	2020/21
	Description: Electric utility initiatives with AREA intended to increase electrical utility load / target GHG reduction opportunities in electrical service territory.												
12	Electric Utility Rate Study	\$5,000	\$0	\$5,000	\$0	\$5,000	\$0		\$0	\$0		3.1	2020/21
	Description: Electric utility rates update to support long term electrical utility planning.												

2020-21 POTENTIAL SPECIAL PROJECTS / STRATEGIC INITIATIVES

	Name	Total Town Costs (Budget)	Total External Funding (Budget)	Total Project Cost (Budget)	Town Cost Prior Year(s) (Actual)	Town Cost 2020/21 (Budget)	Town Cost - Future Year(s) (Budget)		External Funds Received (YTD)	External Funding Still Expected	Strategic Plan Link	Year
13	Wayfinding Strategy / Signage	\$10,000	\$20,000	\$30,000	\$0	\$10,000	\$0		\$0	\$20,000	3.2	2020-21
	Description: Proposed wayfinding / visitor signage strategy and new signage installation in cooperation with Mahone Bay Tourism & Chamber of Commerce; proposed \$15,000 in external funding through Streetscaping and Beautification Program (2020-21) (combined with Edgewater Beautification, see Capital sheet), with min. \$5,000 in contribution by MBTCC proposed.											
14	Waste Receptacles	\$12,000	\$0	\$12,000	\$0	\$12,000	\$0		\$0	\$0		2020-21
	Description: Garbage and Dog Waste receptacles. Referred from Council. See staff report (2020-21 Budget Estimates) for additional detail.											
15	Accessability Operational Plan	\$25,000	\$0	\$25,000	\$0	\$25,000	\$0		\$0	\$0		2020-21
	Description: Town participating on Lunenburg County Accessibility Committee; 2020-21 Committee Workplan - aligned with Provincial Legislation - calls for all participating units to develop Operational Plans in 2020-21 (detailing how new standards are to be met with specific infrastructure improvements); as Mahone Bay lacks the in-house engineering capacity, this will be tendered.											
15	Climate Adaptation Initiatives	\$15,000	\$0	\$15,000	\$0	\$15,000	\$0		\$0	\$0		2020-21
	Description: Plans and modelling for future climate adaptation infrastructure improvements (such as shoreline protection).											

TOWN OF MAHONE BAY CAPITAL BUDGETS 2020/21

Source of Funding which is used for Captial & Other Expenditures

	BUDGET
Infrastructure Charges (\$275 per unit)	\$226,050
2020-21 Deed Transfer Tax (1.50%)	\$80,000
2020-21 Gas Tax	\$83,900
Dividend from AREA	\$81,572
Fire Service Revenue for Reserve	\$62,000
Total Capital Revenue Available	\$533,522
Less:	
Principal Debt Charges (Town)	\$84,089
Contribution To Fire Reserve	\$62,000
Contribution to Town Equipment Reserve	\$20,000
Contribution to Town Operating Reserve	\$150,000
Contribution to Water Utility Levy	\$15,000
Total Transfers/Debt Charges	\$331,089
Funds Contributed to Capital Reserve	\$202,433

Proposed 2020-21 Capital Budget (Town)

	Department	2020-21 (Town Cost)	2020-21 (External Funds)	2020-21 (Total Cost)
Build/Acquire/Renovate PW & Utility Facility	Transportation	\$50,000		\$50,000
Town Funds Source: Borrowing MFC		External Funds Source: N/A		
Buy Used Truck for Public Works	Recreation & Cultural	\$20,000		\$20,000
Town Funds Source: Equipment Reserve		External Funds Source: N/A		
Repair/Renovate Town Hall Facility	General Government	\$100,000		\$100,000
Town Funds Source: Capital Reserve		External Funds Source: N/A		
Build New Fire Station	Protective Services	\$2,256,500		\$2,256,500
Town Funds Source: Borrowing MFC		External Funds Source: N/A		
Resurface Fire Station Parking Lot	Protective Services	\$90,000		\$90,000
Town Funds Source: Borrowing MFC		External Funds Source: N/A		
Radio's & Pagers	Protective Services	\$1,500	\$3,500	\$5,000
Town Funds Source: Fire Equipment Reserve		External Funds Source: Emergency Services Provider Fund		
New PPE	Protective Services	\$5,500	\$16,500	\$22,000
Town Funds Source: Fire Equipment Reserve		External Funds Source: Emergency Services Provider Fund		
Pave Turning Loop on North Main St.	Transportation	\$20,000		\$20,000
Town Funds Source: Gas Tax		External Funds Source: N/A		
Transporation Plan	Transportation	\$100,000	\$100,000	\$200,000
Town Funds Source: Borrowing MFC		External Funds Source: NS Connect2 Program		
Winterize Comfort Stations	Environmental Dev.	\$6,000		\$6,000
Town Funds Source: Capital Reserve		External Funds Source: N/A		

Proposed 2020-21 Capital Budget (Town) Cont'd

	Department	2020-21 (Town Cost)	2020-21 (External Funds)	2020-21 (Total Cost)
Expand Wharf Comfort Station	Environmental Dev.	\$66,000		\$66,000
Town Funds Source: Capital Reserve		External Funds Source: N/A		
Security Cameras	General Government	\$4,000		\$4,000
Town Funds Source: Capital Reserve		External Funds Source: N/A		
Replace Floating Wharves/Gangways	Environmental Dev.	\$15,000	<i>\$15,000</i>	\$30,000
Town Funds Source: Capital Reserve		External Funds Source: ACOA/Develop NS		
Repair South-Facing Cribwork on Wharf	Environmental Dev.	\$15,000	<i>\$15,000</i>	\$30,000
Town Funds Source: Capital Reserve		External Funds Source: ACOA/Develop NS		
Bandstand - Phase 3	Recreation & Cultural	\$5,000	<i>\$15,000</i>	\$20,000
Town Funds Source: Capital Reserve		External Funds Source: Canada Cultural Spaces Fund + Donations		
Annual Installation of New Sewer Services	Environmental Health	\$10,000		\$10,000
Town Funds Source: Capital Reserve		External Funds Source: N/A		
Replace Pumps - Station #2	Environmental Health	\$10,000		\$10,000
Town Funds Source: Equipment Reserve		External Funds Source: N/A		
Breakwater Repairs	Environmental Dev.	\$8,500		\$8,500
Town Funds Source: Capital Reserve		External Funds Source: N/A		
Sea Level Rise/Storm Protection - Edgewater St.	Environmental Dev.	\$24,486	<i>\$325,314</i>	\$349,800
Town Funds Source: Borrowing MFC		External Funds Source: ICIP		
Home Heating Programs (Town Portion)	Environmental Dev.	\$25,000	<i>\$25,000</i>	\$50,000
Town Funds Source: Borrowing MFC		External Funds Source: FCM		

Proposed 2020-21 Capital Budget (Town) Cont'd

	Department	2020-21 (Town Cost)	2020-21 (External Funds)	2020-21 (Total Cost)
EV Carshare Pilot Project	Environmental Dev.	\$30,000	<i>\$120,000</i>	\$150,000
Town Funds Source: Equipment Reserve		External Funds Source: FCM		
Solar Garden Development	Environmental Dev.	\$703,000	<i>\$1,900,703</i>	\$2,603,703
Town Funds Source: Borrowing MFC		External Funds Source: ICIP (DoE&M)		
Fix/Repair Edgewater Lamps & Cemetery Fence	Recreation & Cultural	\$5,000	<i>\$15,000</i>	\$20,000
Town Funds Source: Capital Reserve		External Funds Source: NS Streetscaping & Beautification + Donations		
Replace Ballfield Backstop	Recreation & Cultural	\$25,000		\$25,000
Town Funds Source: Capital Reserve		External Funds Source: N/A		
Drill Well at VIC	Environmental Dev.	\$10,000		\$10,000
Town Funds Source: Capital Reserve		External Funds Source: N/A		
Install Dechlorination System	Environmental Health	\$52,500	<i>\$52,500</i>	\$105,000
Town Funds Source: Borrowing MFC		External Funds Source: NS PCAP		
Wastewater PCAP - Plant Effluent Options	Environmental Health	\$14,162	<i>\$18,662</i>	\$32,824
Town Funds Source: Capital Reserve		External Funds Source: NS PCAP (Confirmed)		
Line Replacement - Fairmont to WWTP	Environmental Health	\$121,055	<i>\$327,296</i>	\$448,350
Town Funds Source: Borrowing MFC		External Funds Source: ICIP		
Line Replacement - Cherry Lane to Long Hill Rd.	Environmental Health	\$354,375	<i>\$958,125</i>	\$1,312,500
Town Funds Source: Borrowing MFC		External Funds Source: ICIP		
Line Replacement - Long Hill Rd. to WTP	Environmental Health	\$204,120	<i>\$551,880</i>	\$756,000
Town Funds Source: Borrowing MFC		External Funds Source: ICIP		

Proposed 2020-21 Capital Budget (Town) - Cont'd

	Department	2020-21 (Town Cost)	2020-21 (External Funds)	2020-21 (Total Cost)
Line Extension - Main St. South To Town Boundary	Environmental Health	\$67,284	<i>\$181,916</i>	\$249,200
Town Funds Source: Borrowing MFC		External Funds Source: ICIP		
Line Replacement - Main St. North To Town Boundary	Environmental Health	\$44,510	<i>\$120,341</i>	\$164,850
Town Funds Source: Borrowing MFC		External Funds Source: ICIP		
Service Extensions - Edgewater To Town Boundary	Environmental Health	\$60,750	<i>\$164,250</i>	\$225,000
Town Funds Source: Borrowing MFC		External Funds Source: ICIP		
		\$4,524,241	\$4,925,986	\$9,450,227

Funding Summary:

Capital Reserves (Town):	\$303,662
Equipment Reserve (Town):	\$60,000
Equipment Reserve (Fire):	\$7,000
Borrowing MFC:	\$4,153,579
External Sources:	\$4,925,986
Total 2020/21 Capital Cost (Town)	\$9,450,227

Proposed 2020-21 Capital Budget (Water Utility)

	2020-21 (Town Cost)	2020-21 (External Funds)	2020-21 (Total Cost)
Connection of New Water Services	\$5,000		\$5,000
Town Funds Source: Water Capital Reserve	External Funds Source: N/A		
Cut Out Access To Transmission Line	\$10,000		\$10,000
Town Funds Source: Water Surplus Funds	External Funds Source: N/A		
Clearwell Cleaning/Inspection	\$14,000		\$14,000
Town Funds Source: Water Capital Reserve	External Funds Source: N/A		
Replace Hydrants As Needed	\$5,000		\$5,000
Town Funds Source: Water Capital Reserve	External Funds Source: N/A		
Install Water Meters as Required	\$3,700		\$3,700
Town Funds Source: Water Capital Reserve	External Funds Source: N/A		
Install Corrosion Coating in Chemical Room	\$10,000		\$10,000
Town Funds Source: Water Surplus Funds	External Funds Source: N/A		
Deadend Flushings - System Extremities	\$15,000		\$15,000
Town Funds Source: Water Capital Reserve	External Funds Source: N/A		
Replace Door/Window/Wet Well Cover	\$5,000		\$5,000
Town Funds Source: Water Surplus Funds	External Funds Source: N/A		

Proposed 2020-21 Capital Budget (Water Utility) Cont'd

	2020-21 (Town Cost)	2020-21 (External Funds)	2020-21 (Total Cost)
Install Security Cameras	\$4,000		\$4,000
Town Funds Source: Water Surplus Funds	External Funds Source: N/A		
Install Air Conditioner in WTP	\$5,000		\$5,000
Town Funds Source: Water Surplus Funds	External Funds Source: N/A		
Move Antenna to New Pole and RTU	\$20,000		\$20,000
Town Funds Source: Water Capital Reserve	External Funds Source: N/A		
Water PCAP Project - Transmission Main Diagnostic	\$36,228	\$36,228	\$72,456
Town Funds Source: Water Capital Reserve	External Funds Source: NS PCAP (Confirmed)		
Line Replacement - Fairmont to WWTP	\$121,055	\$327,296	\$448,350
Town Funds Source: Borrowing MFC	External Funds Source: ICIP		
Line Replacement - Cherry Lane to Long Hill Rd.	\$354,375	\$958,125	\$1,312,500
Town Funds Source: Borrowing MFC	External Funds Source: ICIP		

Proposed 2020-21 Capital Budget (Water Utility) Cont'd

	2020-21 (Town Cost)	2020-21 (External Funds)	2020-21 (Total Cost)
Line Replacement - Long Hill Rd. to WTP	\$204,120	<i>\$551,880</i>	\$756,000
Town Funds Source: Borrowing MFC	External Funds Source: ICIP		
Line Extension - Main St. South To Town Boundary	\$67,284	<i>\$181,916</i>	\$249,200
Town Funds Source: Borrowing MFC	External Funds Source: ICIP		
Line Replacement - Main St. North To Town Boundary	\$44,510	<i>\$120,341</i>	\$164,850
Town Funds Source: Borrowing MFC	External Funds Source: ICIP		
Service Extensions - Edgewater To Town Boundary	\$60,750	<i>\$164,250</i>	\$225,000
Town Funds Source: Borrowing MFC	External Funds Source: ICIP		
	<u>\$985,021</u>	<u>\$2,340,035</u>	<u>\$3,325,056</u>

Funding Summary:

Capital Reserve (Water):	\$98,928
Borrowing MFC:	\$852,093
Water Funds	\$29,000
New Water Services	\$5,000
External Sources:	<u>\$2,340,035</u>
Total 2020/21 Capital Cost (Water)	<u>\$3,325,056</u>

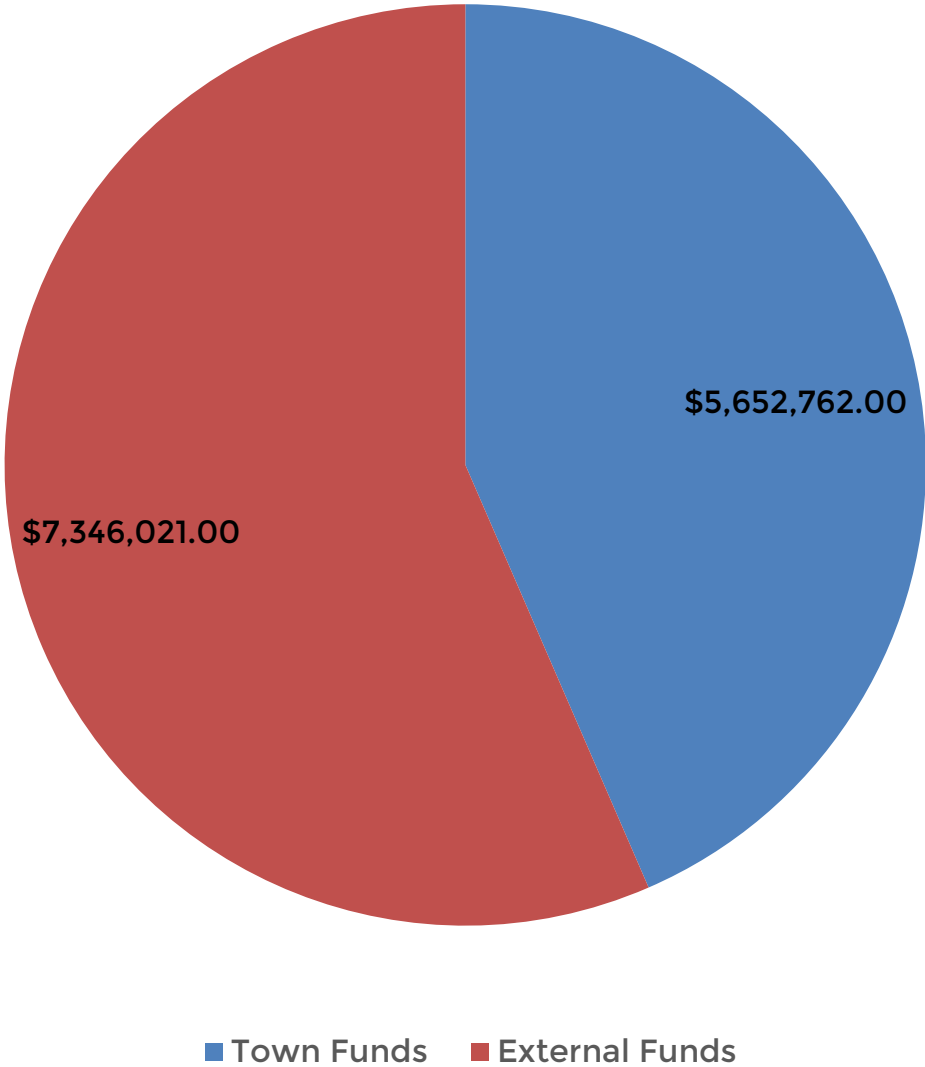
Proposed 2020-21 Capital Budget (Electric Utility)

	2020-21 (Town Cost)	2020-21 (External Funds)	2020-21 (Total Cost)
Pole/Line Replacements as Required	\$20,000		\$20,000
Town Funds Source: Electric Utility Operating	External Funds Source: N/A		
New Digital Meters as Required	\$6,500		\$6,500
Town Funds Source: Electric Utility Operating	External Funds Source: N/A		
Replace Reclosers at Substation	\$12,000		\$12,000
Town Funds Source: Electric Utility Operating	External Funds Source: N/A		
New Transformers as Required	\$35,000		\$35,000
Town Funds Source: Electric Utility Operating	External Funds Source: N/A		
Home Heating Programs (Utility Portion)	\$25,000	\$25,000	\$50,000
Town Funds Source: Electric Utility Operating	External Funds Source: FCM		
EV Chargers	\$30,000	\$30,000	\$60,000
Town Funds Source: Electric Utility Operating	External Funds Source: NRCAN (Confirmed)		
Purchase Utility Chipper (50% Riverport)	\$20,000	\$20,000	\$40,000
Town Funds Source: Electirc Utility Operating	External Funds Source: Riverport Electric (RELC)		
	\$148,500	\$75,000	\$223,500

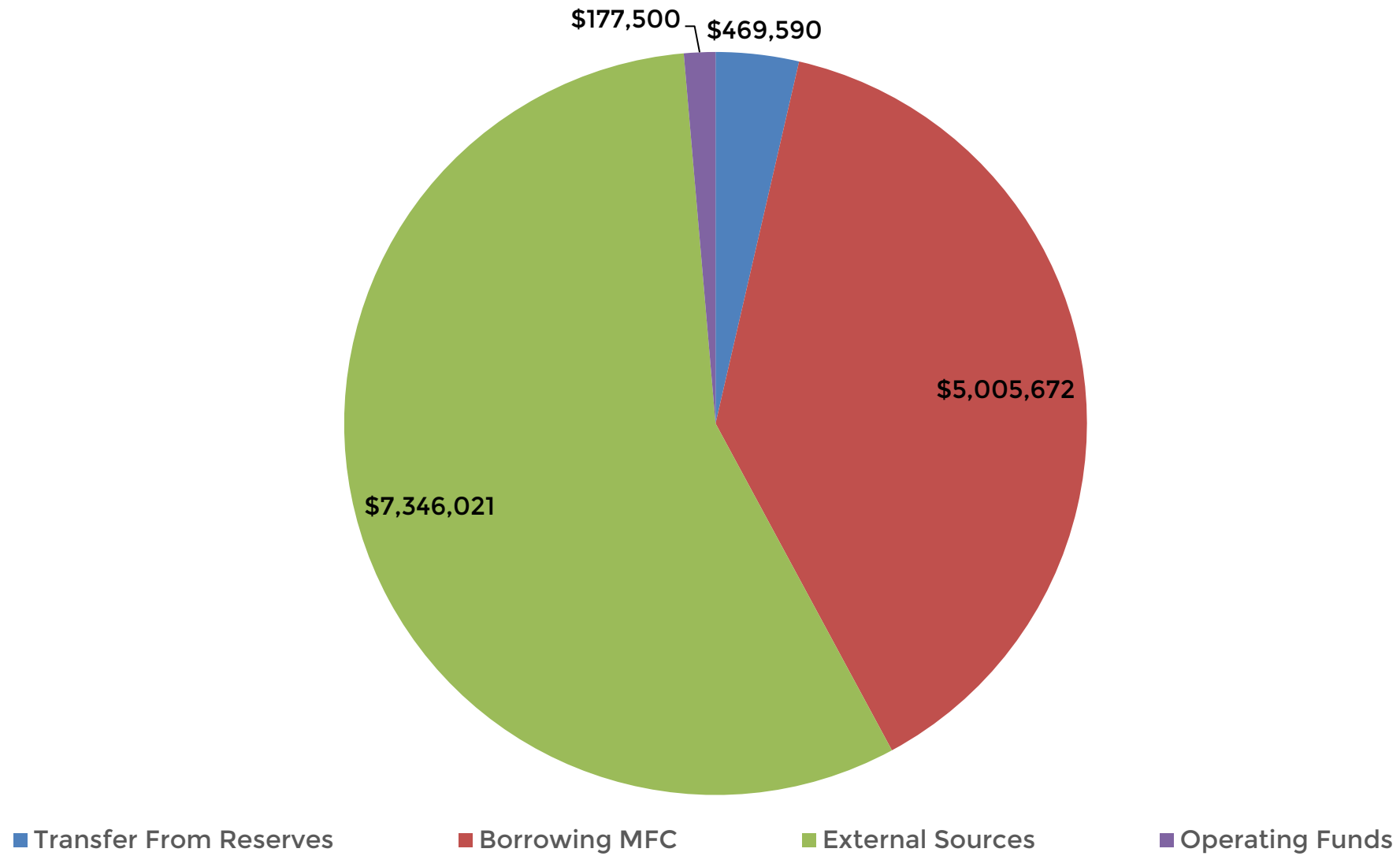
Funding Summary:

Capital Reserve (Electric):	\$0
Electric Funds:	\$148,500
External Sources:	\$75,000
Total 2020/21 Capital Cost (Water)	\$223,500

Projected Capital Project Funding



Projected Capital Town Financing Detail



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	1.3%	Amherst
Digby	Town of Digby	1.25%	Lawrencetown
Guysborough	Municipality of the District of St. Mary's	1.3%	Sydney
Lunenburg	Municipality of the District of Lunenburg	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	Region of Windsor and West Hants Municipality	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
Lunenburg	Town of Mahone Bay	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	-	-

TOWN OF MAHONE BAY DRAFT 10 YEAR CAPITAL PLAN 2019-2028

#	Capital Project	Description	TOTAL	FISCAL YEAR STARTING IN									
			10 YR Cost	2019 (Actual)	2020	2021	2022	2023	2024	2025	2026	2027	2028
PUBLIC WORKS													
1	Public Works Garage/Office	Build/Acquire/Renovate PW & Utlity Facility	400,000	50,000	350,000								
2	Storage Shed	Build New Storage Shed for Winter Equipment/Sand	100,000			100,000							
3	5 Ton Dump Truck with Plow	Buy New 5 Ton Dump Truck with Plow	160,000			160,000							
4	Public Works Truck	Buy Used Truck for Public Works	20,000	20,000									
5	Flail Mower	Buy New Flail Mower	5,058	5,058									
6	Storage Container	New Storage Container	4,920	4,920									
			689,978	9,978	70,000	350,000	260,000	0	0	0	0	0	0
ADMINISTRATION													
7	Town Hall Repairs	Repair/Renovate Town Hall Facility	150,000	150,000									
8	Security Cameras	Install Security Camera	4,000	4,000									
			154,000	0	154,000	0	0	0	0	0	0	0	0
FIRE SERVICE													
9	Fire Station	Build New Fire Station	3,403,875	18,875	2,256,500	1,128,500							
10	Fire Station Parking Lot	Resurface Fire Station Parking Lot	90,000	90,000									
11	Radio's & Pagers	Purchase of New Radio's & Pagers	45,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
12	New PPE	Purchase of New PPE	113,705	11,705	22,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
13	Fire Vehicle Equipment	Buy Equipment for Fire Vehicles	25,000			25,000							
14	Fire Vehicle	Buy New Fire Vehicle	1,200,000			1,200,000							
15	SCBA Packs/Tanks	Buy New SCBA Packs & Tanks	62,838	62,838									
			4,940,417	93,417	2,373,500	2,343,500	40,000	15,000	15,000	15,000	15,000	15,000	15,000
TRANSPORTATION & INFRASTRUCTURE													
16	Clearland Road	Double Chip Seal Clearland Road	54,047	54,047									
17	Loop on North Main St.	Pave Turning Loop on North Main St.	20,000	20,000									
18	Sidewalk - Main to Treatment Plant	Replace Existing Sidewalk & Extend	100,000		100,000								
19	Sidewalk - Fairmont St.	Repair/Replace Existing Sidewalk	40,000			40,000							
20	Sidewalk - Fauxburg (Main - Pleasant)	Install New Sidewalk on Fauxburg Rd.	125,000			125,000							
21	Transportation Plan Project 2020/21	Transportation Infrastructure Improvement	150,000	150,000									
22	Blue Route - Community Hubs 1	Traffic Calming on Kinburn/Clairmont	27,000		27,000								
23	Blue Route - Community Hubs 2	New Connection Trail from Kinburn to Main	92,000		92,000								
24	Blue Route - Community Hubs 3	Clearway/Main Intersection	148,000		148,000								
25	Blue Route - Community Hubs 4	Clearway St. Improvement	572,000			572,000							
26	Blue Route - Community Hubs 5	Traffic Calming on Pleasant/Fauxburg	66,000				66,000						
			1,394,047	54,047	170,000	367,000	572,000	231,000	0	0	0	0	0
MARINA/WARF													
27	Floating Wharves and Gangways	Replace Floating Wharves/Gangways	30,000	30,000									
28	Wharf Repairs	Repair South-Facing Cribwork	30,000	30,000									
29	Wharf Comfort Station	Expand Warf Comfort Station	66,000	66,000									
30	Wharf Improvements	Replace South-Facing Armour with Cribwork	200,000			200,000							
			326,000	0	126,000	0	200,000	0	0	0	0	0	0

TOWN OF MAHONE BAY DRAFT 10 YEAR CAPITAL PLAN 2019-2028

			TOTAL	FISCAL YEAR STARTING IN									
#	Capital Project	Description	10 YR Cost	2019 (Actual)	2020	2021	2022	2023	2024	2025	2026	2027	2028
WATER UTILITY													
31	New Water Services	Connection of New Water Services	47,812	2,812	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
32	Pumphouse Upgrades - Generator	Purchase of new Back-Up Generator	75,774	75,774									
33	Transmission Line	Cut Out Access To Transmission Line	10,000		10,000								
34	Water Transmission Main	Twin Transmission Main - Lake to Treatment Plant	2,000,000				2,000,000						
35	Clearwell	Clearwell Cleaning/Inspection	14,000		14,000								
36	Water Utility Van/Truck	Purchase New Water Utility Vehicle	40,000				40,000						
37	Hydrant Replacement	Replace Hydrants As Needed	25,000		5,000		5,000		5,000		5,000		5,000
38	Water Meters	Install Water Meters as Required	29,684	1,984	3,700	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
39	Water Rate Study	Conduct Water Rate Study	34,983	10,983			8,000			8,000			8,000
40	Chemical Room Floor - WTP	Install Corrosion Coating in Chemical Room	10,000		10,000								
41	Automatic Flushers	Deadend Flushings - System Extremities	30,000		15,000	15,000							
42	Pumphouse	Replace Raw Pumps and Keep Spare	7,430	7,430									
43	Pumphouse Upgrades	Replace Door/Window/Wet Well Cover	5,000		5,000								
44	WTP Production Floor	Install Air Conditioner in WTP	5,000		5,000								
45	Security Cameras	Install Security Cameras	4,000		4,000								
46	PCAP Project	Transmission Main Diagnostics	72,456		72,456								
47	Transisition Radio Telemetry at WTP	Move Antenna to New Pole and RTU	25,725	5,725	20,000								
48	Line Replacement - Main St. South	Fairmont to WWTP	448,350		448,350								
49	Line Replacement - Main St. North	Cherry Lane to Long Hill Rd.	1,312,500		1,312,500								
50	Line Replacement - Main St. North	Long Hill Rd. to WTP	756,000		756,000								
51	Line Extension - Main St. South	To Town Boundary	249,200		249,200								
52	Line Replacement - Main St. North	To Town Boundary	164,850		164,850								
53	Service Extensions - Edgewater St.	To Town Boundary	225,000		225,000								
			5,592,763	104,707	3,325,056	23,000	21,000	2,048,000	13,000	16,000	13,000	8,000	21,000
WASTEWATER & STORMWATER													
54	New Sewer Services	Annual Installation of New Sewer Services	93,137	3,137	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
55	Sewer Lift Station	Replace Pumps - Station #2	20,000		10,000		10,000						
56	Sewer Lift Station	Replace Pumps - Station #3	5,733	5,733									
57	Sewer Lift Station	Replace Pumps - Station #1	54,633	14,633		40,000							
58	WWTP PCAP Project - Effluent Options	Effluent Options Engineerings	32,825		32,825								
59	Dechlorination Project	New Dechlorination Process - Regulated	105,000		105,000								
60	WWTP SCADA	WWTP SCADA - Communication Pathway Study	2,500			2,500							
61	Fauxburg Road Stormwater	Replace Fauxburg Road Drainage Culvert	50,000				50,000						
62	Line Replacement - Main St. South	Fairmont to WWTP	448,350		448,350								
63	Line Replacement - Main St. North	Cherry Lane to Long Hill Rd.	1,312,500		1,312,500								
64	Line Replacement - Main St. North	Long Hill Rd. to WTP	756,000		756,000								
65	Line Extension - Main St. South	To Town Boundary	249,200		249,200								
66	Line Replacement - Main St. North	To Town Boundary	164,850		164,850								
67	Service Extensions - Edgewater St.	To Town Boundary	225,000		225,000								
68	Main at RPS Stormwater	Improve Drainage - Main Street at RPS Entrance	20,000			20,000							
			3,539,727	23,502	3,313,725	72,500	70,000	10,000	10,000	10,000	10,000	10,000	10,000

TOWN OF MAHONE BAY DRAFT 10 YEAR CAPITAL PLAN 2019-2028

			TOTAL	FISCAL YEAR STARTING IN									
#	Capital Project	Description	10 YR Cost	2019 (Actual)	2020	2021	2022	2023	2024	2025	2026	2027	2028
ELECTRIC UTILITY													
69	Electric Line Replacements	Pole/Line Replacements as Required	191,450	11,450	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
70	Line Truck	Purchase F-550 Line Truck	239,472	239,472									
71	New Digital Electric Meters	New Digital Meters as Required	58,500		6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500
72	New Street Lights	New Street Lights as Required	15,000				5,000			5,000			5,000
73	Replace Substation Reclosers	Replace Reclosers at Substation	12,000		12,000								
74	EV Chargers	Install EV Chargers	60,000		60,000								
75	Home Heating Program (Utility Portion)	Heat Pump Financing Program	50,000		50,000								
76	Transformers	New Transformers as Required	178,300	3,300	35,000	20,000	20,000	20,000	20,000	15,000	15,000	15,000	15,000
77	Wood Chipper	Purchase Utility Chipper (50% Riverport)	40,000		40,000								
			844,722	254,222	223,500	46,500	51,500	46,500	46,500	46,500	41,500	41,500	46,500
CLIMATE ADAPTATION													
78	Breakwater Repairs	Breakwater Repairs	8,500		8,500								
79	Edgewater Shoreline	Sea Level Rise/Storm Protection - Edgewater St.	3,498,000		349,800	3,148,200							
			3,506,500	0	358,300	3,148,200	0	0	0	0	0	0	0
CLIMATE MITIGATION													
80	Home Heating Programs	Heat Pump Financing Program	50,000		50,000								
81	EV Carshare Pilot Project	Purchase EV for Demonstration	300,000		150,000	150,000							
82	Solar Garden Development	Construction of Solar Garden	1,216,190		2,603,703								
			1,566,190	0	2,803,703	150,000	0	0	0	0	0	0	0
OTHER													
83	Michael O'Connor Mem. Bandstand	Complete Bandstand Renovations/Roofing	26,454	26,454									
84	Bandstand - Phase 3	Additional Bandstand Work	20,000		20,000								
85	Winterize Comfort Stations	Renovate Comfort Station for Year Round Use	6,000		6,000								
86	Edgewater Beautification	Fix/Repair Edgewater Lamps & Cemetery Fence	20,000		20,000								
87	Ballfield Backstop	Replace Ballfield Backstop	25,000		25,000								
88	Agility Park	Build Agility Park	50,000			50,000							
89	Well at Visitor Information Centre	Drill Well at VIC	10,000		10,000								
90	Splash Pad	Build Splash Pad	100,000				100,000						
			257,454	26,454	81,000	50,000	100,000	0	0	0	0	0	0
			22,811,798	566,327	12,998,784	6,550,700	1,314,500	2,350,500	84,500	87,500	79,500	74,500	92,500

2019-20 Comparative Residential Tax Rates

<u>Area</u>	<u>Type</u>	<u>Res.</u>
Municipality of the District of Chester	Rural Municipality	0.71
Municipality of the District of Guysborough	Rural Municipality	0.71
Municipality of the County of Richmond	Rural Municipality	0.80
Municipality of the District of Lunenburg	Rural Municipality	0.81
Municipality of the County of Pictou	Rural Municipality	0.81
Municipality of the District of East Hants	Rural Municipality	0.85
Municipality of the County of Kings	Rural Municipality	0.85
Municipality of the County of Antigonish	Rural Municipality	0.88
Municipality of the County of Colchester	Rural Municipality	0.89
Municipality of the District of St. Mary's	Rural Municipality	0.95
Municipality of the County of Annapolis	Rural Municipality	1.02
QUEENS COUNTY	REGION OF QUEENS	1.03
Municipality of the District of West Hants	Rural Municipality	1.03
Municipality of the District of Clare	Rural Municipality	1.04
Municipality of the District of Barrington	Rural Municipality	1.05
Municipality of the County of Inverness	Rural Municipality	1.05
Town of Antigonish	Town	1.09
Municipality of the District of Argyle	Rural Municipality	1.09
County Rural	HALIFAX REGIONAL	1.15
County Suburban	HALIFAX REGIONAL	1.16
Municipality of the District of Yarmouth	Rural Municipality	1.18
Town of Berwick	Town	1.19
Municipality of the County of Cumberland	Rural Municipality	1.19
Bedford	HALIFAX REGIONAL	1.20
County Urban	HALIFAX REGIONAL	1.20
Dartmouth	HALIFAX REGIONAL	1.20
HALIFAX	HALIFAX REGIONAL	1.20
Municipality of the County of Victoria	Rural Municipality	1.22
Town of Mulgrave	Town	1.24
Town of Mahone Bay	Town	1.25
Municipality of the District of Shelburne	Rural Municipality	1.26
Municipality of the District of Digby	Rural Municipality	1.30
Town of Lunenburg	Town	1.35

2019-20 Comparative Residential Tax Rates - Cont'd

<u>Area</u>	<u>Type</u>	<u>Res.</u>
Town of Kentville	Town	1.43
Town of Wolfville	Town	1.47
Town of Port Hawkesbury	Town	1.58
Town of Trenton	Town	1.62
Town of Pictou	Town	1.64
Town of Bridgewater	Town	1.65
Town of Amherst	Town	1.66
Town of Yarmouth	Town	1.66
Cape Breton County	CAPE BRETON REGIONAL	1.67
Town of Stewiacke	Town	1.67
Town of Clark's Harbour	Town	1.68
Town of Oxford	Town	1.69
Town of Annapolis Royal	Town	1.70
Town of Middleton	Town	1.77
Town of Stellarton	Town	1.82
Town of New Glasgow	Town	1.84
Town of Truro	Town	1.85
Town of Digby	Town	1.86
Town of Windsor	Town	1.88
Liverpool	REGION OF QUEENS	1.92
Sydney Mines	CAPE BRETON REGIONAL	1.99
Louisbourg	CAPE BRETON REGIONAL	2.02
Town of Shelburne	Town	2.06
Dominion	CAPE BRETON REGIONAL	2.07
New Waterford	CAPE BRETON REGIONAL	2.08
Town of Westville	Town	2.08
Glace Bay	CAPE BRETON REGIONAL	2.09
North Sydney	CAPE BRETON REGIONAL	2.11
Sydney	CAPE BRETON REGIONAL	2.27
Town of Lockeport	Town	2.38

2019-20 Comparative Commercial Tax Rates

<u>Area</u>	<u>Type</u>	<u>Comm.</u>
Municipality of the County of Antigonish	Rural Municipality	1.46
Municipality of the District of Chester	Rural Municipality	1.53
Municipality of the County of Annapolis	Rural Municipality	1.80
Municipality of the District of West Hants	Rural Municipality	1.80
Municipality of the County of Pictou	Rural Municipality	1.82
Municipality of the District of Shelburne	Rural Municipality	1.82
Municipality of the District of Digby	Rural Municipality	1.85
Municipality of the County of Inverness	Rural Municipality	1.91
Municipality of the District of Lunenburg	Rural Municipality	1.96
Municipality of the District of Clare	Rural Municipality	2.07
Municipality of the County of Richmond	Rural Municipality	2.10
Municipality of the County of Victoria	Rural Municipality	2.12
QUEENS COUNTY	REGION OF QUEENS	2.13
Municipality of the District of Yarmouth	Rural Municipality	2.17
Municipality of the District of St. Mary's	Rural Municipality	2.26
Municipality of the District of Argyle	Rural Municipality	2.27
Municipality of the County of Colchester	Rural Municipality	2.28
Municipality of the County of Kings	Rural Municipality	2.29
Municipality of the District of Barrington	Rural Municipality	2.56
Municipality of the District of East Hants	Rural Municipality	2.60
Town of Antigonish	Town	2.61
Municipality of the District of Guysborough	Rural Municipality	2.68
Municipality of the County of Cumberland	Rural Municipality	2.78
Liverpool	REGION OF QUEENS	3.02
County Rural	HALIFAX REGIONAL	3.05
Town of Mahone Bay	Town	3.16
Town of Annapolis Royal	Town	3.20
Town of Kentville	Town	3.31
Town of Lunenburg	Town	3.36
Bedford	HALIFAX REGIONAL	3.43
County Suburban	HALIFAX REGIONAL	3.43
County Urban	HALIFAX REGIONAL	3.43
Dartmouth	HALIFAX REGIONAL	3.43

2019-20 Comparative Commercial Tax Rates - Cont'd

<u>Area</u>	<u>Type</u>	<u>Comm.</u>
HALIFAX	HALIFAX REGIONAL	3.43
Town of Stewiacke	Town	3.46
Town of Berwick	Town	3.48
Town of Wolfville	Town	3.58
Town of Westville	Town	3.69
Town of Shelburne	Town	3.88
Town of Windsor	Town	3.95
Town of Bridgewater	Town	3.97
Town of Trenton	Town	4.10
Town of Digby	Town	4.15
Town of Stellarton	Town	4.15
Town of Oxford	Town	4.16
Town of Port Hawkesbury	Town	4.16
Town of Middleton	Town	4.25
Town of Yarmouth	Town	4.28
Town of Pictou	Town	4.34
Town of New Glasgow	Town	4.45
Town of Amherst	Town	4.46
Town of Truro	Town	4.50
Town of Mulgrave	Town	4.53
Cape Breton County	CAPE BRETON REGIONAL	4.85
Sydney Mines	CAPE BRETON REGIONAL	5.13
Dominion	CAPE BRETON REGIONAL	5.20
Glace Bay	CAPE BRETON REGIONAL	5.20
New Waterford	CAPE BRETON REGIONAL	5.23
North Sydney	CAPE BRETON REGIONAL	5.24
Louisbourg	CAPE BRETON REGIONAL	5.26
Town of Lockeport	Town	5.41
Sydney	CAPE BRETON REGIONAL	5.46
Town of Clark's Harbour	Town	5.58

2020/21 Grants to Organizations

<u>Organization</u>	2019/20 Budget	2019/20 Actual	Applications Received
Bayview Community School - Bayboo/Yearbook	\$250	\$250	\$250
South Shore Tourism Cooperative	\$350	\$350	\$350
Mahone Bay Music Association	\$0	\$0	\$1,500
Mahone Bay Wooden Boat Society	\$0	\$0	\$1,000
Health Services Foundation of the South Shore - Curl for a Cause	\$0	\$0	
Health Services Foundation of the South Shore - Radiothon	\$0	\$0	
Heritage Boatyard Co Op - Heritage Boadyard Weekend	\$808	\$1,000	\$500
Heritage Boatyard Co Op - NSSA Swordfish Dinner	\$0	\$0	\$500
Herritage Boadyard Co Op - Ramp on Back of Shed	\$0	\$0	\$1,000
NOW Lunenburg County - Tour Contribution	\$500	\$500	\$300
NOW Lunenburg County - 1/4 Page Ad in Magazine	\$0	\$0	\$575
LCLC - Para Hockey Cup Championships	\$0	\$0	\$750
Mahone Bay Founders' Society - Home & Garden Tour	\$500	\$500	\$500
MODL - Pro Kids	\$500	\$500	\$500
FCM - Advocacy Fund	\$60	\$52	\$60
Bay to Bay Trail Association	\$1,000	\$1,000	\$0
Lunenburg Lyme Association	\$0	\$500	\$0
VON Lunenburg County	\$0	\$0	\$2,000
Unallocated Balance	\$882	\$198	-\$285
Total	\$4,850	\$4,850	\$9,500

2020/21 Subsidies

<u>Organization</u>	2019/20 Budget	2019/20 Actual	2019/20 Budget
Regional Library	\$5,900	\$5,769	\$5,900
Regional Housing Authority	\$14,000	\$11,449	\$14,000
REMO	\$3,089	\$2,640	\$3,089
Swimming Pool Society	\$10,000	\$13,666	\$10,000
Mahone Bay Museum	\$2,243	\$1,570	\$2,243
Chamber of Commerce (Festivals)	\$2,500	\$2,913	\$2,500
Senior Safety Program	\$545	\$545	\$545
LCLC	\$500	\$500	\$500
Total	\$38,777	\$39,052	\$38,777

2020/21 Tax Exemptions

<u>Organization</u>	2020/21 Assessed Value @ Commercial	Percentage of taxes Exempted
Mahone Bay Centre (45 School Street) AAN04647513 (335,400)	\$10,598.64	100%
Town of Mahone Bay Water Utility (68 Zwicker Lane) AAN04647459 (2,638,000)	\$83,360.80	100%
TOTAL	\$93,959.44	

<u>Organization</u>	2020/21 Assessed Value @ Commercial	Percentage of taxes Exempted
Mahone Bay Founders Society 578 Main Street AAN00186791 (\$192,700)	\$6,089.32	100%
TOTAL	\$6,089.32	

2020/21 Tax Exemptions

<u>Organization</u>	2020/21 Assessed Value @ Commercial	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)	\$862.68	\$647.01	\$215.67	25%
Total	<u>\$862.68</u>	\$647.01	\$215.67	25%
Total Tax Exemptions	<u>\$100,264.43</u>			