



**TOWN OF MAHONE BAY  
2020/21 OPERATING/CAPITAL BUDGETS  
APPROVED: MAY 12TH, 2020**

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**Press Release - May 12<sup>th</sup>, 2020**

## **Town of Mahone Bay Adopts 2020-21 Budget**

**Mahone Bay, NS** – The Mahone Bay Town Council approved an operating budget – including general and utility budgets – totaling \$5.89 million on May 12<sup>th</sup>, 2020. The approved tax rate remains unchanged at \$1.25 per \$100 of residential assessment and \$3.16 per \$100 of commercial assessment. The capital infrastructure charge used to support capital expenditures and investments in long term community assets will increase from \$275 to \$295 per unit. To reduce the impact of taxation the Council has also approved a low-income tax exemption program providing graduated tax relief ranging from \$100 to \$600 to qualifying tax payers with household incomes under \$32,000.

The Council completed this year's budget process remotely – live streamed to Youtube – as a precaution against Covid-19, one of many adjustments this year as our community feels the impacts of the global pandemic and measures to combat its spread. The Town's 2020-21 budget includes measures such as a short-term suspension of interest charges on tax and utility bills and an increase in the budget for low-income tax relief, intended to assist residents and businesses impacted by Covid-19; a Property Tax Financing Program Policy is also under development. Council has also held tax rates without an increase this year, despite the increasing cost of providing services to residents.

Numerous projects and initiatives in support of Council's 2018-21 Strategic Plan continue in 2020-21, including:

- Initiation of a public process to review and update to the Town's Municipal Planning Strategy and Land Use By-Law, conducted by Upland planning + design.
- Continuing to take steps toward a comprehensive asset management strategy with the newly established Asset Management Committee, including completing condition assessments of Town infrastructure, supported by FCM.
- Development of a wayfinding strategy with the Mahone Bay Tourism and Chamber of Commerce to ensure our community's signage remains current and effective while reflecting the best Mahone Bay has to offer.
- Climate mitigation initiatives including a community GHG emissions inventory and initiatives to support electrification of home and business heating and renewable energy generation.

- Development of an Accessibility Plan with the Lunenburg County Accessibility Advisory Committee and an Operational Plan specific to the Town of Mahone Bay.
- Continuing to build reserves necessary for long-term planning and asset management, utilizing gas tax revenues, deed transfer tax revenues, and dividends from the Alternative Energy Resource Authority.

The Town Council also approved 2020-21 capital expenditures – including general and utility budgets – totaling \$12.7 million, supported by a projected \$7.2 million in external funding (56.5%)

Key investments in the 2020-21 capital budget include:

- Plans for the replacement of the Town's aging fire station to accommodate newer, larger equipment and ensure the safety of our dedicated Fire Department volunteers.
- Upgrades to the Town's wastewater treatment facility to eliminate residual chlorine in treated effluent, complying with federal regulations.
- Continued renovation of the Michael O'Connor Memorial Bandstand, supported by community donations and anticipated federal funding.
- Continued investment in recreational properties including the Town ballfield.
- Needed repairs to the public wharf and breakwater at the Mahone Bay Civic Marina.
- Several major water, wastewater and stormwater infrastructure projects and the Edgewater Street shoreline improvement project, for which the Town will require the support of our provincial and federal governments to proceed.

The complete 2020-21 Town Budget is now available on the Town of Mahone Bay website at [www.townofmahonebay.ca](http://www.townofmahonebay.ca).

**For Additional Information Contact:**

Dylan Heide, CAO

[dylan.heide@townofmahonebay.ca](mailto:dylan.heide@townofmahonebay.ca)

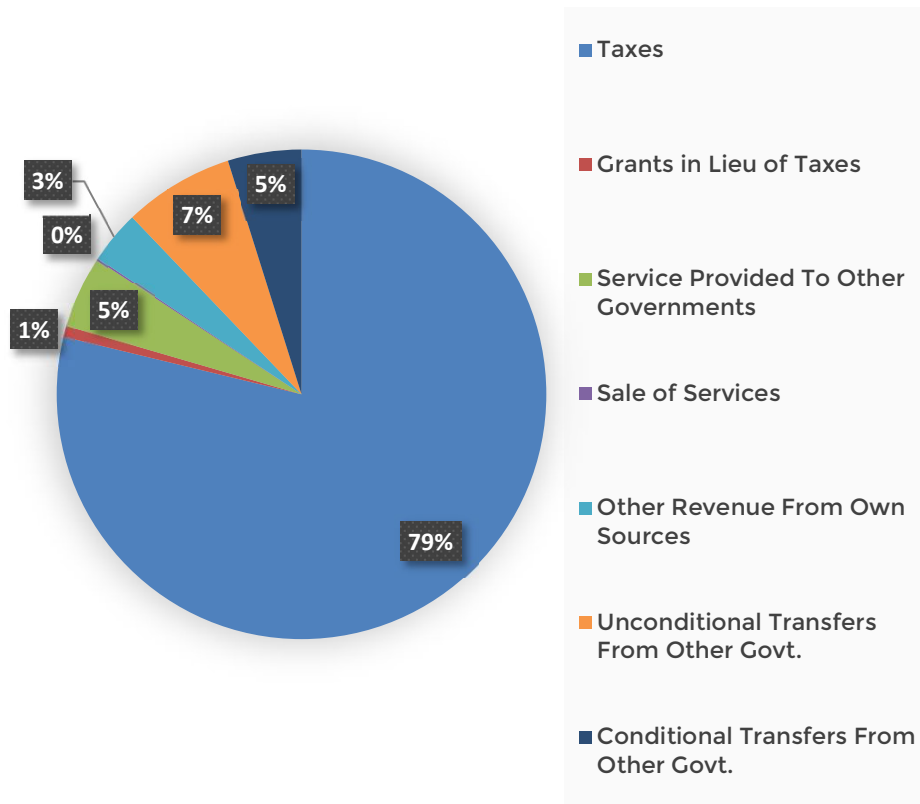
## TOWN OF MAHONE BAY BUDGET SUMMARY

	Actual 2018/19	Budget 2019/20	Actual 2019/20 Unaudited	Budget 2020/21	% Change Budget to Budget	% Change Budget to Actuals
<b>REVENUE</b>						
Taxes	2,442,891	2,523,828	2,579,158	2,587,096	2.51%	0.31%
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	93,544	-16.03%	-35.54%
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%
<b>Total Revenue</b>	<b>3,086,720</b>	<b>3,203,384</b>	<b>3,289,614</b>	<b>3,079,273</b>	<b>-3.87%</b>	<b>-6.39%</b>
	Actual 2018/19	Budget 2019/20	Actual 2019/20	Budget 2020/21	% Change Budget to Budget	% Change Budget to Actuals
<b>OPERATING EXPENDITURES</b>						
General Government Services	628,625	625,506	620,875	661,574	5.77%	6.56%
Protective Services	574,538	636,634	613,231	681,484	7.04%	11.13%
Transportation Services	322,282	387,252	309,266	355,714	-8.14%	15.02%
Environmental Health Services	308,803	359,206	310,920	362,939	1.04%	16.73%
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	199,201	4.24%	120.88%
Recreation,Cultural Services	55,091	101,585	99,387	79,097	-22.14%	-20.42%
Education	400,177	405,008	405,008	422,870	4.41%	4.41%
<b>Total Expenditures</b>	<b>2,402,357</b>	<b>2,744,111</b>	<b>2,477,560</b>	<b>2,799,949</b>	<b>2.03%</b>	<b>13.01%</b>
Excess of Revenue Over Expenditures	684,363	459,273	812,054	279,324	-39.18%	-65.60%
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	-195,235	-41.19%	-66.52% *2
<b>Change in Fund Position</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

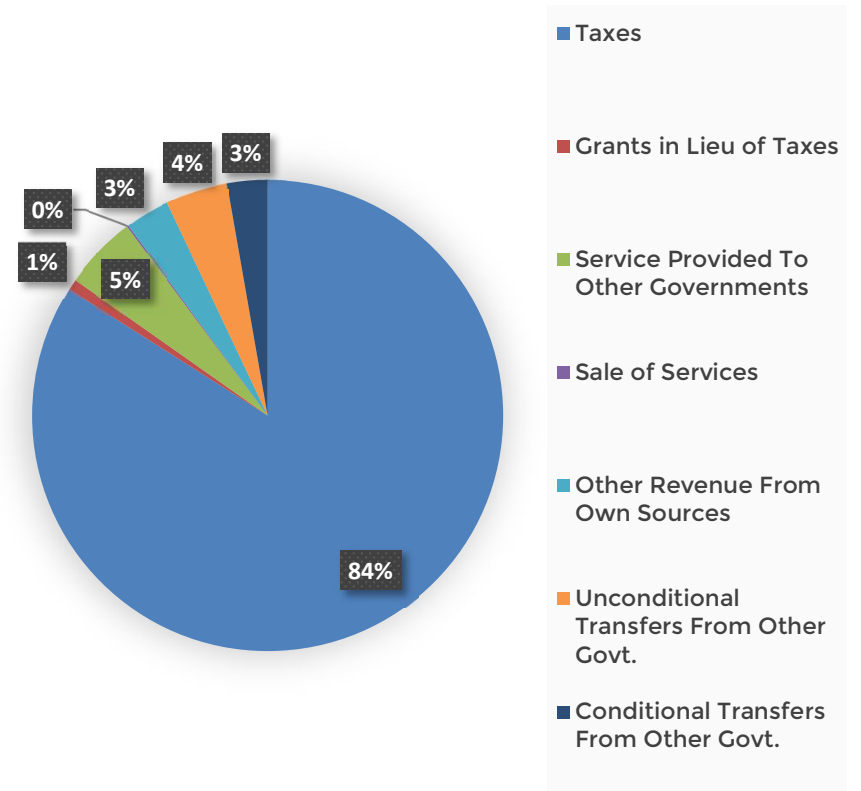
## TOWN OF MAHONE BAY BUDGET SUMMARY

	Budget 2019/20	Actual 2019/20	Budget 2020/21
<b>Non Operating Expenses - Summary</b>			
General Government Services	100,000	0	104,000
Protective Services	401,500	115,095	2,373,500
Transportation Services	81,000	58,967	290,000
Environmental Health Services	413,318	32,888	3,313,724
Public Health & Welfare Services	0	0	0
Environmental Development Services	349,800	0	3,082,003
Recreation,Cultural Services	50,250	40,272	65,000
Education	0	0	0
<b>Total Expenditures</b>	<b>1,395,868</b>	<b>247,222</b>	<b>9,228,227</b>

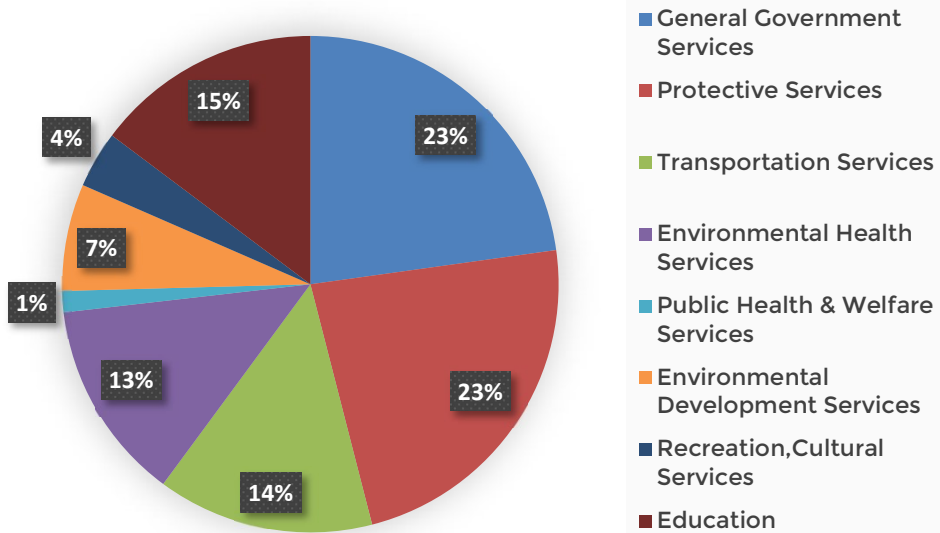
## 2019/20 Budget - Revenue



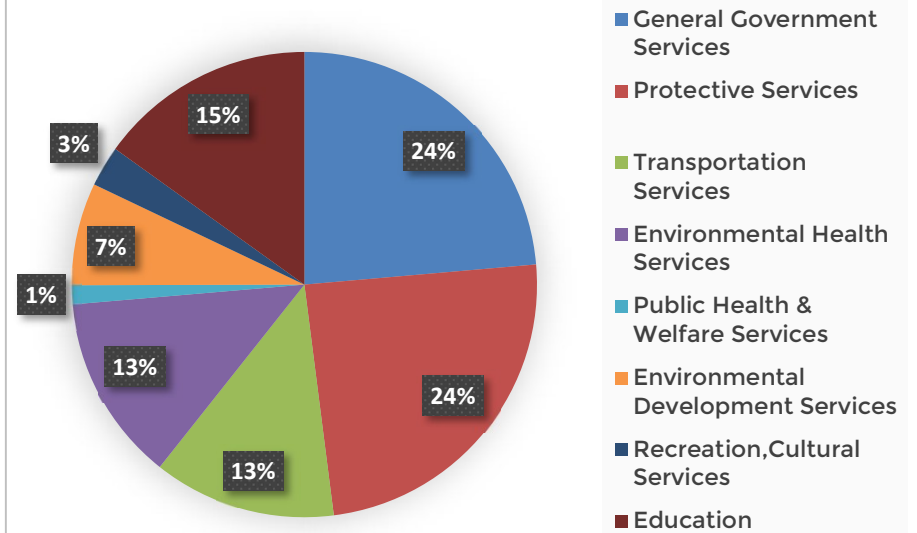
## 2020/21 Proposed Budget - Revenue



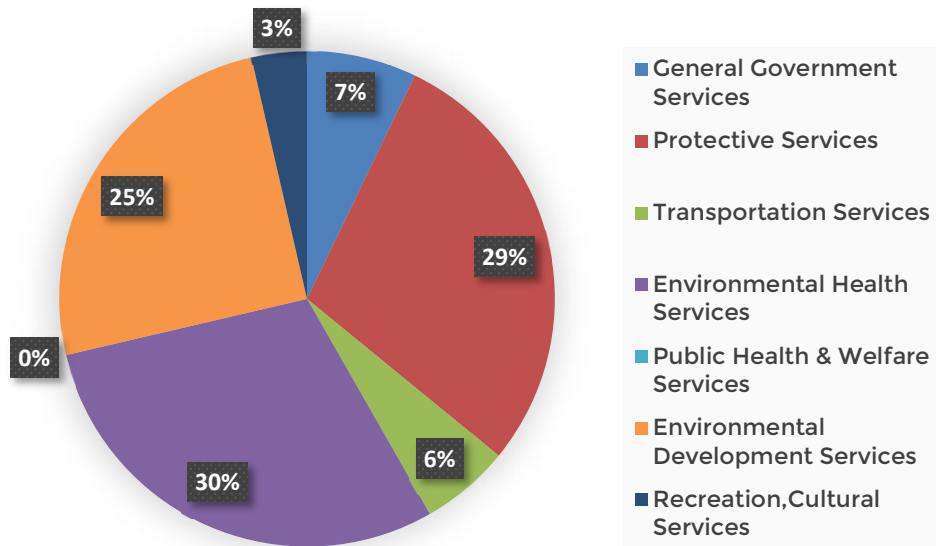
## 2019/20 Budget - Operating Expenditures



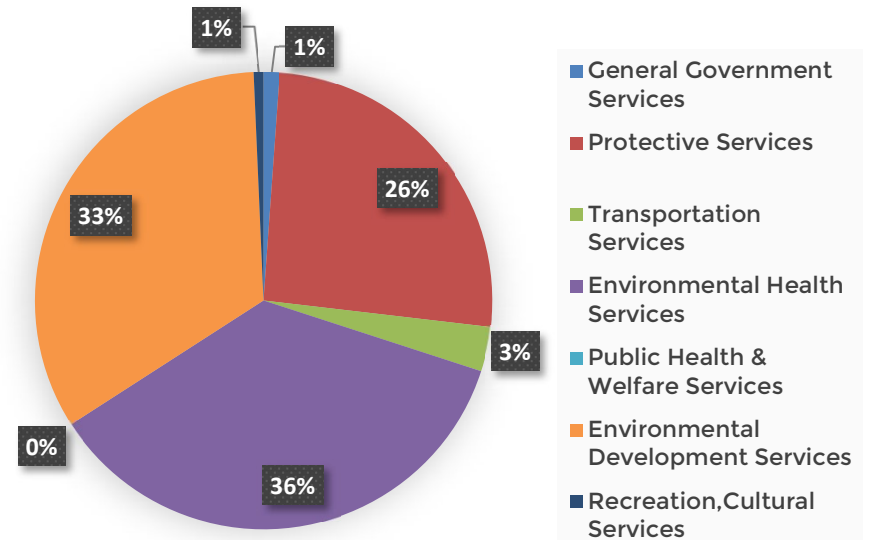
## 2020/21 Proposed Budget - Operating Expenditures



## 2019/20 Budget - Non-Operating Expenditures

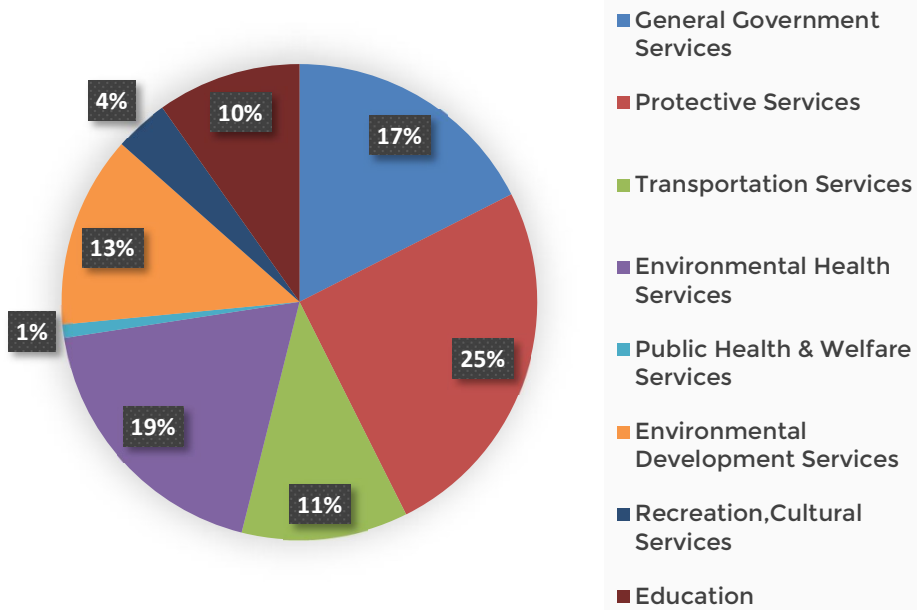


## 2020/21 Proposed Budget - Non-Operating Expenditures

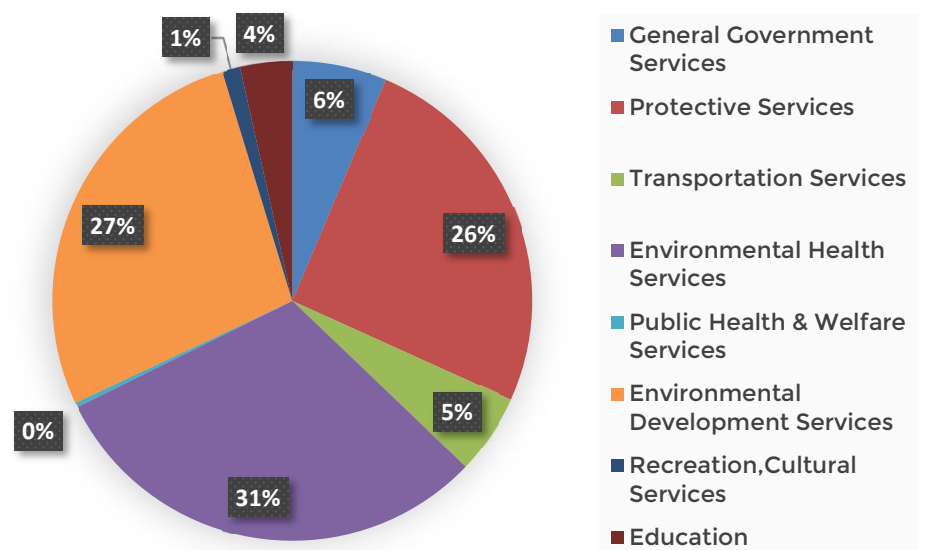




## 2019/20 Budget - Total Expenditures



## 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:**

<b>Residential Tax Rate</b>	<b>1.650</b>	<b>1.351</b>	<b>1.250</b>
<b>Commercial Tax Rate</b>	<b>3.970</b>	<b>3.358</b>	<b>3.160</b>

<b>Residential</b>	<b>Bridgewater</b>	<b>Lunenburg</b>	<b>Mahone Bay</b>
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
<b>Total Single Family</b>	<b>6,881.28</b>	<b>5,826.49</b>	<b>6,563.61</b>
<b>Commercial</b>			
<b>Property Taxes</b>	<b>10,322.00</b>	<b>8,730.80</b>	<b>8,216.00</b>

TOWN OF MAHONE BAY  
STATEMENT OF REVENUE & EXPENDITURES  
REVENUES

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
<b>ASSESSABLE PROPERTY</b>					
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	
	<b>\$2,040,940</b>	<b>\$2,181,189</b>	<b>\$2,200,977</b>	<b>\$2,240,455</b>	
<b>SPECIAL ASSESSMENTS</b>					
Infrastructure Charges	\$206,700	\$224,950	\$224,950	\$244,703	*1
	<b>\$206,700</b>	<b>\$224,950</b>	<b>\$224,950</b>	<b>\$244,703</b>	
<b>BUSINESS PROPERTY</b>					
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	
	<b>\$25,290</b>	<b>\$17,689</b>	<b>\$21,313</b>	<b>\$21,939</b>	
<b>OTHER TAXES</b>					
Deed Transfer Tax	\$169,961	\$100,000	\$131,918	\$80,000	*2
Change of Use Tax	\$0	\$0	\$0	\$0	
	<b>\$169,961</b>	<b>\$100,000</b>	<b>\$131,918</b>	<b>\$80,000</b>	
<b>TOTAL TAXES</b>	<b>\$2,442,891</b>	<b>\$2,523,828</b>	<b>\$2,579,158</b>	<b>\$2,587,096</b>	

TOWN OF MAHONE BAY  
STATEMENT OF REVENUE & EXPENDITURES  
REVENUES

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21
<b>PROVINCIAL GOVERNMENT</b>				
Dept of Municipal Affairs	\$595	\$595	\$0	\$595
<b>PROVINCIAL GOVERNMENT AGENCIES</b>				
Liquor Commission	\$22,179	\$22,408	\$22,408	\$22,408
<b>TOTAL GRANTS IN LIEU OF TAXES</b>	<b>\$22,774</b>	<b>\$23,003</b>	<b>\$22,408</b>	<b>\$23,003</b>
<b>OTHER LOCAL GOVERNMENTS</b>				
Protective Services	\$140,112	\$152,031	\$152,462	\$155,336
<b>TOTAL SERVICE PROVIDED OTHER GOV</b>	<b>\$140,112</b>	<b>\$152,031</b>	<b>\$152,462</b>	<b>\$155,336</b>
<b>SALES OF SERVICES</b>				
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
<b>TOTAL SALE OF SERVICES</b>	<b>\$4,150</b>	<b>\$4,100</b>	<b>\$3,489</b>	<b>\$3,800</b>

TOWN OF MAHONE BAY  
STATEMENT OF REVENUE & EXPENDITURES  
REVENUES

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
<b>FUNDS FROM OWN SOURCES</b>					
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	\$5,000	*6
<b>TOTAL FUNDS FROM OWN SOURCES</b>	<b>\$122,769</b>	<b>\$111,400</b>	<b>\$145,112</b>	<b>\$93,544</b>	



TOWN OF MAHONE BAY  
STATEMENT OF REVENUE & EXPENDITURES  
REVENUES

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21
<b>UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>				
Federal Government	\$0	\$0	\$0	\$0
<b>PROVINCIAL GOVERNMENT</b>				
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>
<b>OWN AGENCIES</b>				
Dividend from AREA	<u>\$199,104</u>	<u>\$183,000</u>	<u>\$184,008</u>	<u>\$81,572</u>
<b>TOTAL UNCONDITIONAL TRANSFERS</b>	<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
<b>CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>				
<b>FEDERAL GOVERNMENT</b>				
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>
<b>PROVINCIAL GOVERNMENTS</b>				
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>
<b>TOTAL CONDITIONAL TRANSFERS</b>	<u><u>\$104,897</u></u>	<u><u>\$156,000</u></u>	<u><u>\$152,956</u></u>	<u><u>\$84,900</u></u>
<b>Total Revenue</b>	<u><u>\$3,086,720</u></u>	<u><u>\$3,203,384</u></u>	<u><u>\$3,289,614</u></u>	<u><u>\$3,079,273</u></u>

## **TOWN REVENUE NOTES**

- 1) Total of 829.5 in 2020/21 compared to 818 units in 2019/20. Charged at \$295 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	
<b>LEGISLATIVE</b>					
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
	<b>\$76,818</b>	<b>\$76,200</b>	<b>\$71,211</b>	<b>\$97,667</b>	

**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
<b>ADMINISTRATIVE CONTINUED</b>				
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
	<b>\$243,992</b>	<b>\$225,460</b>	<b>\$218,594</b>	<b>\$216,042</b>

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
<b>FINANCIAL MANAGEMENT</b>					
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	
	<b>\$160,075</b>	<b>\$162,425</b>	<b>\$161,322</b>	<b>\$178,015</b>	

**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	
	<b>\$100,932</b>	<b>\$103,043</b>	<b>\$105,868</b>	<b>\$120,264</b>	

**ASSESSMENT SERVICES**

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21
<b>OTHER TAXATION</b>				
Tax Billing Expenses	\$1,176	\$1,225	\$1,422	\$1,200
Other Taxation Costs	\$0	\$800	\$0	\$500
	<b>\$1,176</b>	<b>\$2,025</b>	<b>\$1,422</b>	<b>\$1,700</b>
<b>OTHER GENERAL ADMINISTRATIVE SERVICES</b>				
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
	<b>\$14,255</b>	<b>\$14,650</b>	<b>\$12,293</b>	<b>\$14,250</b>
<b>DEBT CHARGES-GENERAL GOVERNMENT</b>				
Bank Charges/General Operating Int	\$3,856	\$3,250	\$3,757	\$3,700
Debenture Interest- Gen Gov't	\$0	\$0	\$0	\$0
	<b>\$3,856</b>	<b>\$3,250</b>	<b>\$3,757</b>	<b>\$3,700</b>
<b>VALUATION ALLOWANCES-GENERAL GOVERNMENT</b>				
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	
<b>OTHER GENERAL ADMINISTRATIVE SERVICES</b>					
Grants to Organizations	\$2,136	\$4,000	\$4,302	\$5,085	
Grant to Fire Dept (Donations Received)	\$1,460	\$10,000	\$17,904	\$0	*12
	<u>\$3,596</u>	<u>\$14,000</u>	<u>\$22,206</u>	<u>\$5,085</u>	
<b>NON OPERATING EXPENSES</b>					
Capital Projects	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$104,000</u>	*13
<b>Total Operating Expenses (Before Depreciation)</b>	<u><u>\$628,625</u></u>	<u><u>\$625,506</u></u>	<u><u>\$620,875</u></u>	<u><u>\$661,574</u></u>	
<b>Total Non Operating Expenses</b>	<u><u>\$0</u></u>	<u><u>\$100,000</u></u>	<u><u>\$0</u></u>	<u><u>\$104,000</u></u>	
<b>Total Expenses (Before Depreciation)</b>	<u><u>\$628,625</u></u>	<u><u>\$725,506</u></u>	<u><u>\$620,875</u></u>	<u><u>\$765,574</u></u>	
<b>AMORTIZATION</b>					
Amortization - General Govt	\$0	\$0	\$0	\$0	
Gain/Loss Sale of Capital Assets	\$0	\$0	\$0	\$0	
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
<b>Department Totals after Depreciation</b>	<u><u>\$628,625</u></u>	<u><u>\$725,506</u></u>	<u><u>\$620,875</u></u>	<u><u>\$765,574</u></u>	



## **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) This amount is now transferred to the Fire Department Equipment Reserve as per CRA Regulations
- 13) 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
<b>POLICE PROTECTION</b>				
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
	<b>\$317,920</b>	<b>\$328,000</b>	<b>\$320,567</b>	<b>\$326,845</b>
<b>LAW ENFORCEMENT</b>				
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
	<b>\$23,322</b>	<b>\$29,300</b>	<b>\$25,795</b>	<b>\$29,358</b>
<b>Department Total</b>	<b>\$341,243</b>	<b>\$357,300</b>	<b>\$346,362</b>	<b>\$356,203</b>

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
<b>WATER SUPPLY &amp; HYDRANTS</b>					
Water Supply & Hydrants	\$111,096	\$132,431	\$132,431	\$177,172	*1
<b>FIRE DEPARTMENT</b>					
<b>ADMINISTRATION</b>					
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	
	<b>\$12,617</b>	<b>\$12,100</b>	<b>\$9,642</b>	<b>\$12,270</b>	
<b>FIRE FIGHTING FORCE</b>					
Honourarium	\$12,000	\$12,000	\$12,000	\$16,800	*2
Fire Alarm System	\$4,407	\$5,200	\$4,612	\$4,800	
	<b>\$16,407</b>	<b>\$17,200</b>	<b>\$16,612</b>	<b>\$21,600</b>	
<b>TRAINING</b>					
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
<b>FIRE STATION &amp; BUILDINGS</b>				
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
	<b>\$21,283</b>	<b>\$19,010</b>	<b>\$24,865</b>	<b>\$20,065</b>
<b>FIRE FIGHTING EQUIPMENT</b>				
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
	<b>\$40,196</b>	<b>\$43,750</b>	<b>\$45,425</b>	<b>\$49,925</b>
<b>SUB TOTAL - FIRE DEPARTMENT</b>	<b>\$90,863</b>	<b>\$96,560</b>	<b>\$97,669</b>	<b>\$108,360</b>
<b>SUB TOTAL - FIRE PROTECTION</b>	<b>\$201,959</b>	<b>\$228,991</b>	<b>\$230,100</b>	<b>\$285,532</b>

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

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

## **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 Honorarioums 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 higer 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
<b>EMERGENCY MEASURES</b>				
Emergency Measures (REMO)	\$2,631	\$5,100	\$6,007	\$5,789
Assistant Emergency Coordinator	\$2,642	\$2,700	\$2,701	\$2,850
	<b>\$5,273</b>	<b>\$7,800</b>	<b>\$8,707</b>	<b>\$8,639</b>
<b>OTHER PROTECTION SERVICES</b>				
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
	<b>\$25,220</b>	<b>\$41,800</b>	<b>\$27,788</b>	<b>\$31,110</b>
<b>Department Totals</b>	<b>\$30,493</b>	<b>\$49,600</b>	<b>\$36,495</b>	<b>\$39,749</b>
<b>TOTAL BEFORE DEPRECIATION</b>	<b>\$30,493</b>	<b>\$49,600</b>	<b>\$36,495</b>	<b>\$39,749</b>
<b>DEPRECIATION - OTHER PROTECTIVE SERVICES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>\$30,493</b>	<b>\$49,600</b>	<b>\$36,495</b>	<b>\$39,749</b>

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
<b>ADMINISTRATION</b>					
Employee Benefits	\$27,448	\$28,900	\$16,839	\$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	
	<b>\$68,147</b>	<b>\$72,800</b>	<b>\$56,812</b>	<b>\$54,972</b>	
<b>GENERAL EQUIPMENT</b>					
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
<b>GENERAL EQUIPMENT CONTINUED</b>				
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
	<b>\$37,186</b>	<b>\$49,087</b>	<b>\$35,515</b>	<b>\$46,705</b>

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
<b>SMALL TOOLS</b>					
SmallTools & Equipment	\$1,071	\$1,800	\$865	\$4,400	*2
<b>WORKSHOPS, YARDS &amp; OTHER BUILDINGS</b>					
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	
	<b>\$6,001</b>	<b>\$10,975</b>	<b>\$4,015</b>	<b>\$5,430</b>	
<b>OTHER</b>					
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
	<b>\$803</b>	<b>\$13,400</b>	<b>\$10,455</b>	<b>\$16,865</b>	

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
<b>ROADS &amp; STREETS</b>					
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	
	<b>\$118,614</b>	<b>\$147,200</b>	<b>\$110,943</b>	<b>\$124,850</b>	
<b>STREET LIGHTING</b>					
Street Lighting	<b>\$43,388</b>	<b>\$45,200</b>	<b>\$43,327</b>	<b>\$44,200</b>	

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
<b>TRAFFIC SERVICE</b>					
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>	
<b>PUBLIC TRANSIT</b>					
Public Transit	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
<b>DEBT CHARGES - TRANS SERV</b>					
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	
<b>NON OPERATING EXPENSES</b>					
Capital Projects	\$0	\$81,000	\$58,967	\$290,000	*7
<b>Total Operating Expenses (Before Depreciation)</b>	<b>\$322,282</b>	<b>\$387,252</b>	<b>\$309,266</b>	<b>\$355,714</b>	
<b>Total Non Operating Expenses</b>	<b>\$0</b>	<b>\$81,000</b>	<b>\$58,967</b>	<b>\$270,000</b>	
<b>Total Expenses (Before Depreciation)</b>	<b>\$322,282</b>	<b>\$468,252</b>	<b>\$368,233</b>	<b>\$625,714</b>	
<b>AMORTIZATION -TRANSPORTATION SERVICES</b>					
Amortization - Transportation	\$0	\$0	\$0	\$0	
Gain/Loss Sale of Capital Assets	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	
<b>Department Totals after Depreciation</b>	<b>\$322,282</b>	<b>\$468,252</b>	<b>\$368,233</b>	<b>\$625,714</b>	

## **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	
<b>SEWAGE COLLECTION SYSTEM</b>					
<b>ADMINISTRATION</b>					
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>	
<b>SEWAGE COLLECTION SYSTEMS</b>					
Salaries	\$19,885	\$19,800	\$19,468	\$20,780	
Sewer - Staff Benefits	\$0	\$0	\$4,698	\$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>\$45,596</u>	<u>\$74,413</u>	
<b>SEWAGE LIFT STATIONS</b>					
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
<b>SEWAGE TREATMENT &amp; DISPOSAL</b>				
Salaries	\$19,803	\$19,500	\$19,414	\$19,875
Benefits - Sewer Treatment	\$0	\$0	\$3,309	\$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>\$62,251</u>	<u>\$72,811</u>
	<u><b>\$137,919</b></u>	<u><b>\$183,990</b></u>	<u><b>\$142,844</b></u>	<u><b>\$191,924</b></u>
<b>GARBAGE &amp; WASTE COLLECTION</b>				
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
<b>MUNICIPAL SOLID WASTE SITE</b>				
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><b>\$170,700</b></u>	<u><b>\$174,892</b></u>	<u><b>\$167,913</b></u>	<u><b>\$171,015</b></u>
<b>DEBT CHARGES-ENVIRN HEALTH</b>				
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	
<b>NON OPERATING EXPENSES</b>					
Capital Projects	\$0	\$413,318	\$32,888	\$3,313,725	*3
<b>Total Operating Expenses (Before Depreciation)</b>	<b>\$308,803</b>	<b>\$359,206</b>	<b>\$310,920</b>	<b>\$362,939</b>	
<b>Total Non Operating Expenses</b>	<b>\$0</b>	<b>\$413,318</b>	<b>\$32,888</b>	<b>\$3,313,724</b>	
<b>Total Expenses (Before Depreciation)</b>	<b>\$308,803</b>	<b>\$772,524</b>	<b>\$343,808</b>	<b>\$3,676,663</b>	
<b>AMORTIZATION-ENVIRN HEALTH</b>					
Amortization -S&G	\$0	\$0	\$0	\$0	
Gain/Loss on Sale of Capital Assets	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	
<b>Department Totals after Depreciation</b>	<b>\$308,803</b>	<b>\$772,524</b>	<b>\$343,808</b>	<b>\$3,676,663</b>	

## **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
<b>HOUSING</b>				
Cemeteries - Operating Grant	\$9,541	\$23,820	\$14,688	\$24,070
Deficit-Regional Housing	\$11,449	\$14,000	\$14,000	\$13,000
	<b>\$20,990</b>	<b>\$37,820</b>	<b>\$28,688</b>	<b>\$37,070</b>
Amortization - Public Health Services	\$0	\$0	\$0	\$0
<b>Department Total after Depreciation</b>	<b>\$20,990</b>	<b>\$37,820</b>	<b>\$28,688</b>	<b>\$37,070</b>

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
<b>ENVIRONMENTAL PLANNING &amp; ZONING</b>					
Regional Planning	\$49,528	\$51,100	\$50,618	\$51,200	
Legal Services/ Advertising	\$1,624	\$61,800	\$5,388	\$42,000	*1
	<b>\$51,152</b>	<b>\$112,900</b>	<b>\$56,006</b>	<b>\$93,200</b>	
<b>COMMUNITY DEVELOPMENT</b>					
Accessibility Initiatives	\$0	\$0	\$0	\$25,000	*2
Economic Development Initiatives	\$3,252	\$10,000	\$2,874.98	\$4,200	*3
	<b>\$3,252</b>	<b>\$10,000</b>	<b>\$2,875</b>	<b>\$29,200</b>	
<b>OTHER ENVIRONMENTAL SERVICES</b>					
Tourism	\$11,057	\$10,000	\$7,322	\$8,000	
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	
	<b>\$37,446</b>	<b>\$68,200</b>	<b>\$31,304</b>	<b>\$76,801</b>	

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
<b>NON OPERATING EXPENSES</b>					
Capital Projects	\$0	\$0	\$0	\$60,000	*7
<b>Total Operating Expenses (Before Depreciation)</b>	<b>\$91,851</b>	<b>\$191,100</b>	<b>\$90,185</b>	<b>\$199,201</b>	
<b>Total Non Operating Expenses</b>	<b>\$0</b>	<b>\$349,800</b>	<b>\$0</b>	<b>\$3,082,003</b>	
<b>Total Expenses (Before Depreciation)</b>	<b>\$91,851</b>	<b>\$540,900</b>	<b>\$90,185</b>	<b>\$3,281,204</b>	
<b>Amortization - Environmental Development Services</b>					
Amortization - ED	\$0	\$0	\$0	\$0	
Gain/Loss on Sale of Capital Assets	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	
<b>Department Totals after Depreciation</b>	<b>\$91,851</b>	<b>\$540,900</b>	<b>\$90,185</b>	<b>\$3,281,204</b>	

## **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
<b>ADMINISTRATION</b>				
Rec Administration Salaries	\$3,519	\$3,700	\$3,486	\$3,805
	<b>\$3,519</b>	<b>\$3,700</b>	<b>\$3,486</b>	<b>\$3,805</b>
<b>PROGRAMS &amp; SERVICES</b>				
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
	<b>\$864</b>	<b>\$44,945</b>	<b>\$47,358</b>	<b>\$18,810</b>
<b>PARKS PLAYGROUNDS FIELDS</b>				
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	\$10,000
	<b>\$36,480</b>	<b>\$36,000</b>	<b>\$34,391</b>	<b>\$39,282</b>



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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21
<b>CULTURAL BUILDINGS &amp; FACILITIES</b>				
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
	<b>\$14,228</b>	<b>\$16,940</b>	<b>\$14,152</b>	<b>\$17,200</b>

**DEBT CHGS- RECREATION & CULTURAL SERVICES**

Interest on Debt- R&C	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
<b>NON OPERATING EXPENSES</b>					
Capital Projects	\$0	\$0	\$0	\$25,000	
<b>Total Operating Expenses (Before Depreciation)</b>	<b>\$55,091</b>	<b>\$101,585</b>	<b>\$99,387</b>	<b>\$79,097</b>	
<b>Total Non Operating Expenses</b>	<b>\$0</b>	<b>\$50,250</b>	<b>\$40,272</b>	<b>\$65,000</b>	*3
<b>Total Expenses (Before Depreciation)</b>	<b>\$55,091</b>	<b>\$151,835</b>	<b>\$139,659</b>	<b>\$144,097</b>	
<b>Amortization - Recreation &amp; Cultural Services</b>					
Amortization-R&C	\$0	\$0	\$0	\$0	
Gain/Loss on Sale of Capital Assets	\$0	\$0	\$0	\$0	
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Department Totals after Depreciation</b>	<b>\$55,091</b>	<b>\$151,835</b>	<b>\$139,659</b>	<b>\$144,097</b>	

## **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
<b>EDUCATION</b>				
Education - Mandatory Contribution	\$400,177	\$405,008	\$405,008	\$422,870
<b>FISCAL SERVICES</b>				
<b>DEBT CHARGES</b>				
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	
<b>TRANSFERS TO/FROM FUNDS</b>					
<b>TRANSFER TO OWN FUNDS &amp; AGENCIES-OTHER FUNDS</b>					
Special Reserve Fund - Capital	\$120,053	\$478,650	\$568,532	\$221,086	
Special Reserve Fund- Town Equipment	\$74,500	\$17,000	\$17,000	\$20,000	
Special Reserve Fund - Fire Equipment	\$0	\$57,500	\$57,500	\$55,000	*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>\$461,086</u>	
<b>TRANSFER FROM RESERVES</b>					
Use of Prior Year's Surplus	\$0	\$0	\$0	\$0	
Transfer- Operating Reserve	\$0	\$221,177	\$119,207	\$211,886	*3
Transfers- Gas Tax	\$0	\$25,000	\$0	\$53,965	*4
Transfers-Equipment Reserve	\$0	\$0	\$0	\$0	
<b>TOTAL LOCAL GOVERNMENTS</b>	<u>\$0</u>	<u>\$246,177</u>	<u>\$119,208</u>	<u>\$265,851</u>	
<b>Department Totals</b>	<u>(\$298,754)</u>	<u>(\$331,973)</u>	<u>(\$729,754)</u>	<u>(\$195,235)</u>	

## FISCAL SERVICES NOTES

1) Includes a \$50,000 Transfer from Fire Tax Rates + \$5,000 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	\$	99,116.00
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

Impact of No Tax Increase	\$	55,170.00
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<b>Total Transfer From Operating Reserve</b>	<b>\$</b>	<b>211,886.00</b>
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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
<b>SUMMARY OF WATER UTILITY</b>				
<b>OPERATING REVENUE</b>				
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
	<b>\$580,763</b>	<b>\$674,350</b>	<b>\$609,993</b>	<b>\$756,412</b>
<b>OPERATING EXPENDITURE</b>				
Source of Supply	\$406	\$3,050	\$752	\$4,000
Pumping	\$17,009	\$19,335	\$25,475	\$27,322
Water Treatment	\$144,565	\$142,150	\$140,998	\$170,200
Tranmission & Distribution	\$81,367	\$114,890	\$99,365	\$140,839
Administration & General	\$167,148	\$188,542	\$154,269	\$171,270
Depreciation	\$118,401	\$143,965	\$122,031	\$138,500
Taxes	\$668	\$650	\$679	\$650
Other Operating Expenditures	\$0	\$0	\$0	\$0
	<b>\$529,564</b>	<b>\$612,582</b>	<b>\$543,570</b>	<b>\$652,781</b>
<b>OPERATING PROFIT</b>	<b>\$51,199</b>	<b>\$61,768</b>	<b>\$66,424</b>	<b>\$103,631</b>

**TOWN OF MAHONE BAY  
WATER UTILITY**

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21
<b>SUMMARY OF WATER UTILITY CONT'D</b>				
<b>Non- Operating Revenue</b>	<b>\$26,022</b>	<b>\$51,500</b>	<b>\$26,152</b>	<b>\$26,000</b>
<b>Non-Operating Expenditures</b>	<b>\$98,818</b>	<b>\$113,268</b>	<b>\$92,699</b>	<b>\$104,013</b>
<b>Excess of Revenue Over Expenditure</b>	<b>(\$21,597)</b>	<b>\$0</b>	<b>(\$124)</b>	<b>\$25,618</b>
<b>Capital Projects</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,325,056</b>



**TOWN OF MAHONE BAY  
WATER UTILITY**

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

**TOWN OF MAHONE BAY  
WATER UTILITY**

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
<b>NON-OPERATING REVENUE</b>					
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
	<u>\$26,022</u>	<u>\$51,500</u>	<u>\$26,152</u>	<u>\$26,000</u>	
<b>TOTAL REVENUE</b>	<u><u>\$606,785</u></u>	<u><u>\$725,850</u></u>	<u><u>\$636,145</u></u>	<u><u>\$782,412</u></u>	

**TOWN OF MAHONE BAY  
WATER UTILITY**

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21
<b>SOURCE OF SUPPLY</b>				
<b>SUPERVISION &amp; MAINTENANCE</b>				
Supervision & Engineering	\$0	\$500	\$0	\$0
Maintenance of Intakes	\$406	\$2,550	\$752	\$4,000
	<b>\$406</b>	<b>\$2,550</b>	<b>\$752</b>	<b>\$4,000</b>
<b>TOTAL SOURCE OF SUPPLY</b>				
	<b>\$406</b>	<b>\$3,050</b>	<b>\$752</b>	<b>\$4,000</b>
<b>PUMPING</b>				
<b>OPERATING &amp; MAINTENANCE</b>				
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
	<b>\$17,009</b>	<b>\$19,335</b>	<b>\$25,475</b>	<b>\$27,322</b>
<b>TOTAL PUMPING</b>				
	<b>\$17,009</b>	<b>\$19,335</b>	<b>\$25,475</b>	<b>\$27,322</b>

**TOWN OF MAHONE BAY  
WATER UTILITY**

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21
<b>WATER TREATMENT</b>				
<b>SUPERVISION &amp; ENGINEERING</b>				
Treatment - Supervision & Engin.	\$0	\$0	\$0	\$0
WTR - Administration Salaries	\$8,799	\$9,300	\$8,715	\$9,513
	<b>\$8,799</b>	<b>\$9,300</b>	<b>\$8,715</b>	<b>\$9,513</b>
<b>OPERATING LABOR</b>	<b>\$17,810</b>	<b>\$18,200</b>	<b>\$17,517</b>	<b>\$22,887</b>
<b>OPERATING SUPPLIES &amp; EXPENSES</b>				
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	\$13,158	\$3,200	\$4,923	\$3,200
Treatment - Equipment	\$13,952	\$15,050	\$13,577	\$14,000
	<b>\$117,956</b>	<b>\$114,650</b>	<b>\$114,766</b>	<b>\$137,800</b>
<b>TOTAL WATER TREATMENT</b>	<b>\$144,565</b>	<b>\$142,150</b>	<b>\$140,998</b>	<b>\$170,200</b>

**TOWN OF MAHONE BAY  
WATER UTILITY**

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21
<b>TRANSMISSION &amp; DISTRIBUTION</b>				
<b>SUPERVISION &amp; ENGINEERING</b>	<b>\$8,799</b>	<b>\$9,300</b>	<b>\$8,715</b>	<b>\$9,513</b>
<b>OPERATING LABOR - MAINS</b>	<b>\$64,483</b>	<b>\$66,800</b>	<b>\$65,690</b>	<b>\$85,826</b>
<b>MAINTENANCE OF PLANTS</b>				
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
Gate Valve Replacement	\$0	\$0	\$0	\$6,000
Water Pal System - Filter Modules	\$0	\$12,000	\$12,000	\$12,000
Services	\$368	\$4,000	\$0	\$4,000
Meters	\$170	\$500	\$0	\$500
Hydrants	\$404	\$2,000	\$0	\$2,000
	<b>\$3,473</b>	<b>\$32,290</b>	<b>\$19,780</b>	<b>\$39,000</b>
<b>OTHER OPERTING EXPENSES</b>				
Transportation	\$4,272	\$6,000	\$4,797	\$6,000
Shop Expenses	\$340	\$500	\$383	\$500
Other	\$0	\$0	\$0	\$0
	<b>\$4,612</b>	<b>\$6,500</b>	<b>\$5,180</b>	<b>\$6,500</b>
<b>TOTAL T&amp;D</b>	<b>\$81,367</b>	<b>\$114,890</b>	<b>\$99,365</b>	<b>\$140,839</b>

**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	\$81,126	\$78,300	\$76,797	\$73,500
Officers & Executives	\$8,695	\$8,700	\$8,182	\$8,641
	<b>\$89,821</b>	<b>\$87,000</b>	<b>\$84,978</b>	<b>\$82,141</b>

**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	\$14,501	\$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	\$35,681	\$34,600	\$31,431	\$36,610
Uncollectible Accounts	\$522	\$300	\$0	\$300
	<b>\$55,089</b>	<b>\$57,600</b>	<b>\$48,089</b>	<b>\$59,994</b>

**TOWN OF MAHONE BAY  
WATER UTILITY**

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21
<b>ADMIN &amp; GENERAL CONTINUED</b>				
<b>PROFESSIONAL FEES</b>				
Auditors	\$12,839	\$9,300	\$12,000	\$12,360
Legal	\$0	\$750	\$0	\$750
Special Services	\$0	\$25,000	\$0	\$6,665 *3
	<b>\$12,839</b>	<b>\$35,050</b>	<b>\$12,000</b>	<b>\$19,775</b>
<b>OTHER OPERATING EXPENSES</b>				
Regulatory Expenses	\$1,590	\$1,610	\$1,590	\$1,650
Insurance	\$7,810	\$7,282	\$7,612	\$7,710
<b>TOTAL</b>	<b>\$9,400</b>	<b>\$8,892</b>	<b>\$9,202</b>	<b>\$9,360</b>
<b>TOTAL ADMIN &amp; GENERAL</b>	<b>\$167,148</b>	<b>\$188,542</b>	<b>\$154,269</b>	<b>\$171,270</b>
<b>DEPRECIATION</b>	<b>\$118,401</b>	<b>\$143,965</b>	<b>\$122,031</b>	<b>\$138,500</b>
<b>TAXES</b>	<b>\$668</b>	<b>\$650</b>	<b>\$679</b>	<b>\$650</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$529,564</b>	<b>\$612,582</b>	<b>\$543,570</b>	<b>\$652,781</b>

**TOWN OF MAHONE BAY  
WATER UTILITY**

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21
<b>NON OPERATING EXPENSES</b>				
<b>REDEMPTION OF LONG TERM DEBT</b>				
Principal	\$50,000	\$65,390	\$50,000	\$54,211
Principial Interfund Loan	\$8,300	\$8,300	\$8,300	\$8,300
	<b>\$58,300</b>	<b>\$73,690</b>	<b>\$58,300</b>	<b>\$62,511</b>
<b>INTEREST ON LONG TERM DEBT</b>				
	<b>\$26,043</b>	<b>\$38,415</b>	<b>\$33,165</b>	<b>\$40,400</b>
<b>OTHER INTEREST</b>				
Non-Oper.-Other Interest	\$250	\$100	\$171	\$100
Short Term Borrowing	\$0	\$0	\$0	\$0
Interfund	\$1,118	\$1,063	\$1,063	\$1,002
	<b>\$1,368</b>	<b>\$1,163</b>	<b>\$1,234</b>	<b>\$1,102</b>
<b>CAPITAL OUT OF REVENUE</b>				
	<b>\$13,107</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL NON OPERATING EXPENSES</b>				
	<b>\$98,818</b>	<b>\$113,268</b>	<b>\$92,699</b>	<b>\$104,013</b>
<b>CAPITAL PROJECTS</b>				
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,325,056</b>

\*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	
<b>REVENUE</b>					
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	
<b>TOTAL REVENUE</b>	<b>\$2,047,665</b>	<b>\$2,092,200</b>	<b>\$2,090,891</b>	<b>\$2,085,000</b>	

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

	Actual 2018/19	Budget 2019/20	Unaudited 2019/20	Budget 2020/21	
<b>EXPENDITURES</b>					
<b>POWER PURCHASE</b>					
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
	<b>\$1,602,094</b>	<b>\$1,670,000</b>	<b>\$1,529,269</b>	<b>\$1,236,511</b>	
<b>DISTRIBUTION COSTS</b>					
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	
<b>DISTRIBUTION COSTS CONT'D</b>					
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
	<b>\$170,445</b>	<b>\$229,300</b>	<b>\$231,040</b>	<b>\$305,853</b>	
<b>ADMINISTRATION</b>					
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
	<b>\$165,218</b>	<b>\$157,085</b>	<b>\$194,122</b>	<b>\$200,682</b>	

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

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

## **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

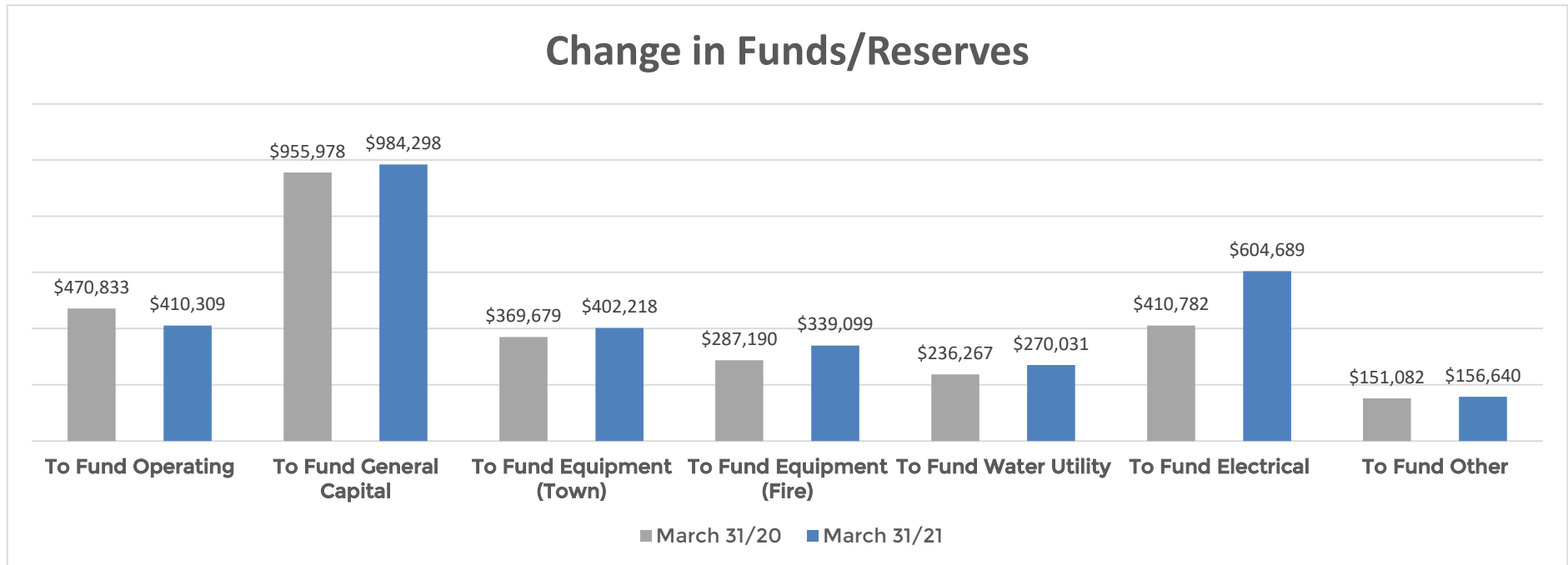
	2018/19 ACTUALS	2019/20 BUDGET	2019/20 UNAUDITED	2020/21 BUDGET
<b>Revenue</b>				
Investment income	\$ 2,261	\$ 1,600	\$ 1,364	\$ 1,650
Grant from Town	\$ 6,890	\$ 17,450	\$ 8,507	\$ 15,200
Donations	\$ 300	\$ -	\$ -	\$ -
Perpetual Care/Sale of Lots	\$ 7,150	\$ 3,500	\$ 4,550	\$ 3,500
Interment Fees	\$ 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
<b>Expenditures</b>				
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
<b>Surplus of revenue over expenditures</b>	\$ 0	\$ -	\$ 0	\$ -

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

	2017/18 ACTUALS	2018/19 BUDGET	2018/19 UNAUDITED	2019/20 BUDGET
<b>Revenue</b>				
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
<b>Expenditures</b>				
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
<b>Surplus of revenue over expenditures</b>	<b>\$ 324</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>



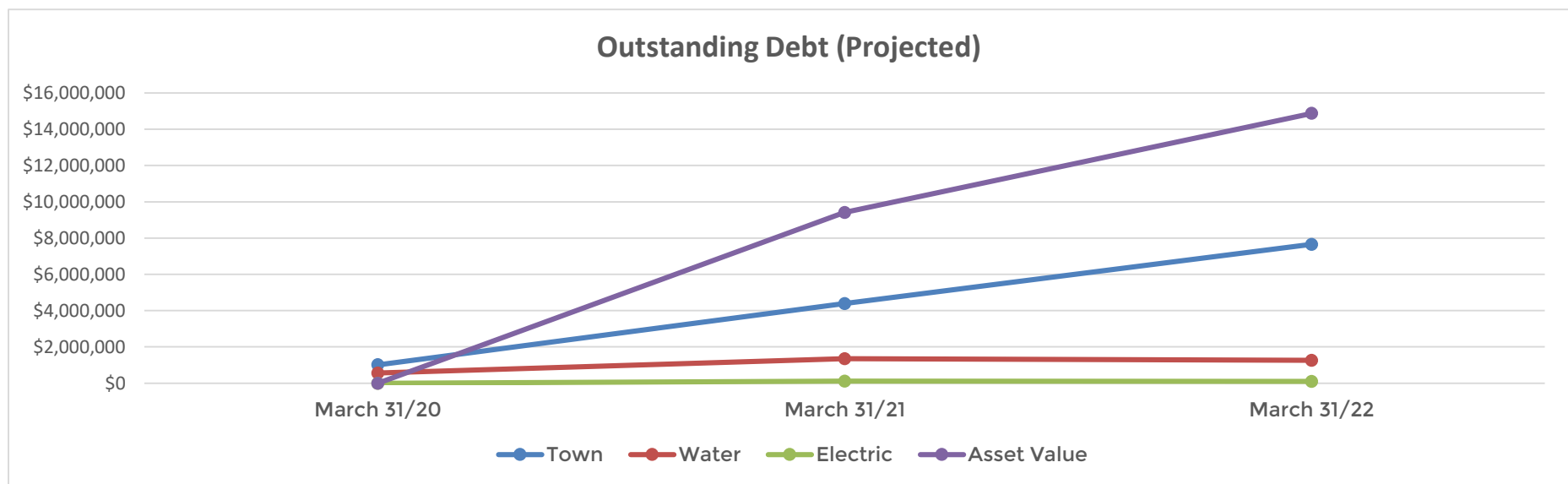
## Status of Town Funds (unaudited)



	March 31/20	March 31/21
To Fund Operating	\$470,833	\$410,309
To Fund General Capital	\$955,978	\$984,298
To Fund Equipment (Town)	\$369,679	\$402,218
To Fund Equipment (Fire)	\$287,190	\$339,099
To Fund Water Utility	\$236,267	\$270,031
To Fund Electrical	\$410,782	\$604,689
To Fund Other	\$151,082	\$156,640
	<b>2,881,810</b>	<b>3,167,284</b>

<b>FUND</b>	<b>Estimated Cash Balance March 31/20</b>	<b>Estimated Expenses 2020/21</b>	<b>Estimated Income 2020/21</b>	<b>Estimated Cash Balance March 31/2021</b>
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	\$25,618	\$38,555
	<b>\$526,888</b>	<b>\$34,000</b>	<b>\$172,771</b>	<b>\$665,659</b>

	<b>Actual Cash Balance March 31/20</b>	<b>Estimated Expenses 2020/21</b>	<b>Estimated Income 2020/21</b>	<b>Estimated Cash Balance March 31/2021</b>
Athletic & Cultural Trust	\$3,578	\$0	\$49	\$3,627
Capital Reserve	\$747,117	\$211,662	\$227,215	\$762,669
Bayview Cemetery	\$51,224	\$0	\$698	\$51,922
Park Cemetery Perpetual Care	\$96,279	\$0	\$4,811	\$101,091
Electric Depreciation Reserve	\$113,730	\$0	\$46,753	\$160,483
Equipment Reserve - Town	\$369,679	\$30,000	\$62,539	\$402,218
Equipment Reserve - Fire	\$287,190	\$7,000	\$58,909	\$339,099
Operating Reserve	\$287,934	\$211,886	\$151,362	\$227,410
Gas Tax Reserve	\$208,861	\$73,965	\$86,733	\$221,629
Water Depreciation	\$189,330	\$98,928	\$141,074	\$231,476
<b>Total</b>	<b>\$2,354,922</b>	<b>\$633,441</b>	<b>\$780,143</b>	<b>\$2,501,625</b>



<i><b>Capital Loans</b></i>	<i><b>March 31/20</b></i>	<i><b>March 31/21</b></i>	<i><b>March 31/22</b></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><b>Total Loans</b></i>	<i><b>\$1,587,600</b></i>	<i><b>\$5,860,134</b></i>	<i><b>\$9,025,006</b></i>

# 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	<b>Asset Management Initiatives</b>	\$26,495	\$46,400	<b>\$72,895</b>	\$7,495	\$26,495	\$0	\$0	\$46,400	3.1	2020/21
	<b>Description:</b> 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%).										
	<b>Funding:</b> 41% Town Operating Reserve; 25% Water Utility; 34% Electric Utility										
2	<b>Transportation Plan</b>	\$16,681	\$15,000	<b>\$31,681</b>	\$2,716	\$13,965	\$0	\$0	\$15,000	3.1	2020/21
	<b>Description:</b> Active Transportation plan including pedestrian and cycle routes and infrastructure recommendations as per strategic plan. External funding received through Provincial Low Carbon Communities Program.										
	<b>Funding:</b> Gas Tax Reserve										
3	<b>GHG Reduction Initiatives 2019-20</b>	\$25,000	\$25,000	<b>\$50,000</b>	\$15,996	\$9,004	\$0	\$0	\$25,000	3.4	2020/21
	<b>Description:</b> As per strategic plan. See staff reports April 9, 2019, Sept 10, 2019. External funding received through Provincial Low Carbon Communities Program.										
	<b>Funding:</b> 75% Electric Operating Funds; 25% Operating Reserve (Town)										
4	<b>GHG Reduction Initiatives 2020-21</b>	\$30,000	\$30,000	<b>\$60,000</b>	\$0	\$30,000	\$0	\$0	\$30,000	3.4	2020/21
	<b>Description:</b> 2020/21 Climate & Energy Initiatives as per draft GHG Reduction Action Plan. External funding anticipated through Low Carbon Communities Program (projected).										
	<b>Funding:</b> 75% Electric Operating Funds; 25% Operating Reserve (Town)										
5	<b>Centennial Year Program</b>	\$15,000	\$58,270	<b>\$73,270</b>	\$15,000	\$0	\$0	\$33,785	\$24,485	3.3	2020/21
	<b>Description:</b> Various centennial program projects and initiatives; see staff report Dec 10, 2019 for cost breakdown. External funding (confirmed) received through various government / local sources.										
	<b>Funding:</b> No Internal Funds Required										
6	<b>Town Website Update</b>	\$10,500	\$0	<b>\$10,500</b>	\$6,300	\$4,200	\$0	\$0	\$0	3.3	2020/21
	<b>Description:</b> Town website update to provide better information to residents, as per strategic plan.										
	<b>Funding:</b> Operating Reserve (Town)										
7	<b>MPS / LUB Update</b>	\$80,000	\$0	<b>\$80,000</b>	\$0	\$40,000	\$40,000	\$0	\$0	3.2	2020/21
	<b>Description:</b> Planning documents update as per strategic plan. Selected contractor to work with MODC contract planning staff, PAC and Council.										
	<b>Funding:</b> Operating Reserve (Town)										
8	<b>Wastewater Rate Study</b>	\$12,400	\$0	<b>\$12,400</b>	\$0	\$12,400	\$0	\$0	\$0	3.1	2020/21
	<b>Description:</b> Analysis of wastewater user rates model for potential implementation; supports long term wastewater utility planning.										
	<b>Funding:</b> Operating Reserve (Town)										
9	<b>Electric Utility "Grow the Load" Initiatives</b>	\$8,000	\$0	<b>\$8,000</b>	\$0	\$8,000	\$0	\$0	\$0	3.4	2020/21
	<b>Description:</b> Electric utility initiatives with AREA intended to increase electrical utility load / target GHG reduction opportunities in electrical service territory.										
	<b>Funding:</b> Electric Operating Funds										
10	<b>Electric Utility Rate Study</b>	\$5,000	\$0	<b>\$5,000</b>	\$0	\$5,000	\$0	\$0	\$0	3.1	2020/21
	<b>Description:</b> Electric utility rates update to support long term electrical utility planning.										
	<b>Funding:</b> Electric Operating Funds										

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
11	<b>Wayfinding Strategy / Signage</b>	\$10,000	\$20,000	\$30,000	\$0	\$10,000	\$0		\$0	\$20,000	3.2	2020-21
	<b>Description:</b> 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.											
	<b>Funding:</b> Operating Reserve (Town)											
12	<b>Waste Receptacles</b>	\$12,000	\$0	\$12,000	\$0	\$12,000	\$0		\$0	\$0		2020-21
	<b>Description:</b> Garbage and Dog Waste receptacles. Referred from Council. See staff report (2020-21 Budget Estimates) for additional detail.											
	<b>Funding:</b> Operating Reserve (Town)											
13	<b>Accessability Operational Plan</b>	\$25,000	\$0	\$25,000	\$0	\$25,000	\$0		\$0	\$0		2020-21
	<b>Description:</b> 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.											
	<b>Funding:</b> Gas Tax Reserve											
14	<b>Climate Adaptation Initiatives</b>	\$15,000	\$0	\$15,000	\$0	\$15,000	\$0		\$0	\$0		2020-21
	<b>Description:</b> Plans and modelling for future climate adaptation infrastructure improvements (such as shoreline protection).											
	<b>Funding:</b> Gas Tax Reserve											

TOWN OF MAHONE BAY CAPITAL BUDGETS 2020/21

Source of Funding which is used for Capital & Other Expenditures

	BUDGET
Infrastructure Charges (\$295 per unit)	\$244,703
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	\$55,000
<b>Total Capital Revenue Available</b>	<b>\$545,175</b>
Less:	
Principal Debt Charges (Town )	\$84,089
Contribution To Fire Reserve	\$55,000
Contribution to Town Equipment Reserve	\$20,000
Contribution to Town Operating Reserve	\$150,000
Contribution to Water Utility Levy	\$15,000
<b>Total Transfers/Debt Charges</b>	<b>\$324,089</b>
<b>Funds Contributed to Capital Reserve</b>	<b>\$221,086</b>

# Proposed 2020-21 Capital Budget (Town)

2020-21 Time Sensitivity
High (Legislated Timeline)
Medium (External Funding Timeline)
Low (Asset Lifecycle Timeline)
None (No time sensitivity in 2020-21)

	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
	Town Funds Source: Fire Equipment Reserve		External Funds Source: Emergency Services Provider Fund	

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

	Department	2020-21 (Town Cost)	2020-21 (External Funds)	2020-21 (Total Cost)	
	New PPE	Protective Services	\$5,500	<i>\$16,500</i>	\$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	<i>\$100,000</i>	\$200,000
	Town Funds Source: Borrowing MFC		External Funds Source: NS Connect2 Program		
	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		



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

	Department	2020-21 (Town Cost)	2020-21 (External Funds)	2020-21 (Total Cost)
N/A	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	\$325,314
	Town Funds Source: Borrowing MFC		External Funds Source: ICIP	
	Home Heating Programs (Town Portion)	Environmental Dev.	\$25,000	\$25,000
	Town Funds Source: Borrowing MFC		External Funds Source: FCM	
	Solar Garden Development	Environmental Dev.	\$703,000	\$1,900,703
	Town Funds Source: Borrowing MFC		External Funds Source: ICIP (DoE&M)	

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

	Department	2020-21 (Town Cost)	2020-21 (External Funds)	2020-21 (Total Cost)
Fix/Repair Edgewater Lamps & Cemetery Fence	Recreation & Cultural	\$5,000	<i>\$15,000</i>	\$20,000
<b>Town Funds Source: Capital Reserve</b>	<b>External Funds Source: NS Streetscaping &amp; Beautification + Donations</b>			
Replace Ballfield Backstop	Recreation & Cultural	\$25,000		\$25,000
<b>Town Funds Source: Capital Reserve</b>	<b>External Funds Source: N/A</b>			
Drill Well at VIC	Environmental Dev.	\$10,000		\$10,000
<b>Town Funds Source: Capital Reserve</b>	<b>External Funds Source: N/A</b>			
Install Dechlorination System	Environmental Health	\$52,500	<i>\$52,500</i>	\$105,000
<b>Town Funds Source: Borrowing MFC</b>	<b>External Funds Source: NS PCAP</b>			
Wastewater PCAP - Plant Effluent Options	Environmental Health	\$14,162	<i>\$18,662</i>	\$32,824
<b>Town Funds Source: Capital Reserve</b>	<b>External Funds Source: NS PCAP (Confirmed)</b>			
Line Replacement - Fairmont to WWTP	Environmental Health	\$121,055	<i>\$327,296</i>	\$448,350
<b>Town Funds Source: Borrowing MFC</b>	<b>External Funds Source: ICIP</b>			
Line Replacement - Cherry Lane to Long Hill Rd.	Environmental Health	\$354,375	<i>\$958,125</i>	\$1,312,500
<b>Town Funds Source: Borrowing MFC</b>	<b>External Funds Source: ICIP</b>			

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

		Department	2020-21 (Town Cost)	2020-21 (External Funds)	2020-21 (Total Cost)
	Line Replacement - Long Hill Rd. to WTP	Environmental Health	\$204,120	\$551,880	\$756,000
	Town Funds Source: Borrowing MFC		External Funds Source: ICIP		
	Line Extension - Main St. South To Town Boundary	Environmental Health	\$67,284	\$181,916	\$249,200
	Town Funds Source: Borrowing MFC		External Funds Source: ICIP		
	Line Replacement - Main St. North To Town Boundary	Environmental Health	\$44,510	\$120,341	\$164,850
	Town Funds Source: Borrowing MFC		External Funds Source: ICIP		
	Service Extensions - Edgewater To Town Boundary	Environmental Health	\$60,750	\$164,250	\$225,000
	Town Funds Source: Borrowing MFC		External Funds Source: ICIP		
			\$4,422,241	\$4,805,986	\$9,228,227

Funding Summary:

Capital Reserves (Town):	\$231,662
Equipment Reserve (Town):	\$30,000
Equipment Reserve (Fire):	\$7,000
Borrowing MFC:	\$4,153,579
External Sources:	\$4,805,986
Total 2020/21 Capital Cost (Town)	\$9,228,227

## Proposed 2020-21 Capital Budget (Water Utility)

		2020-21 (Town Cost)	2020-21 (External Funds)	2020-21 (Total Cost)
N/A	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	
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		
	<b>\$985,021</b>	<b>\$2,340,035</b>	<b>\$3,325,056</b>

Funding Summary:

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

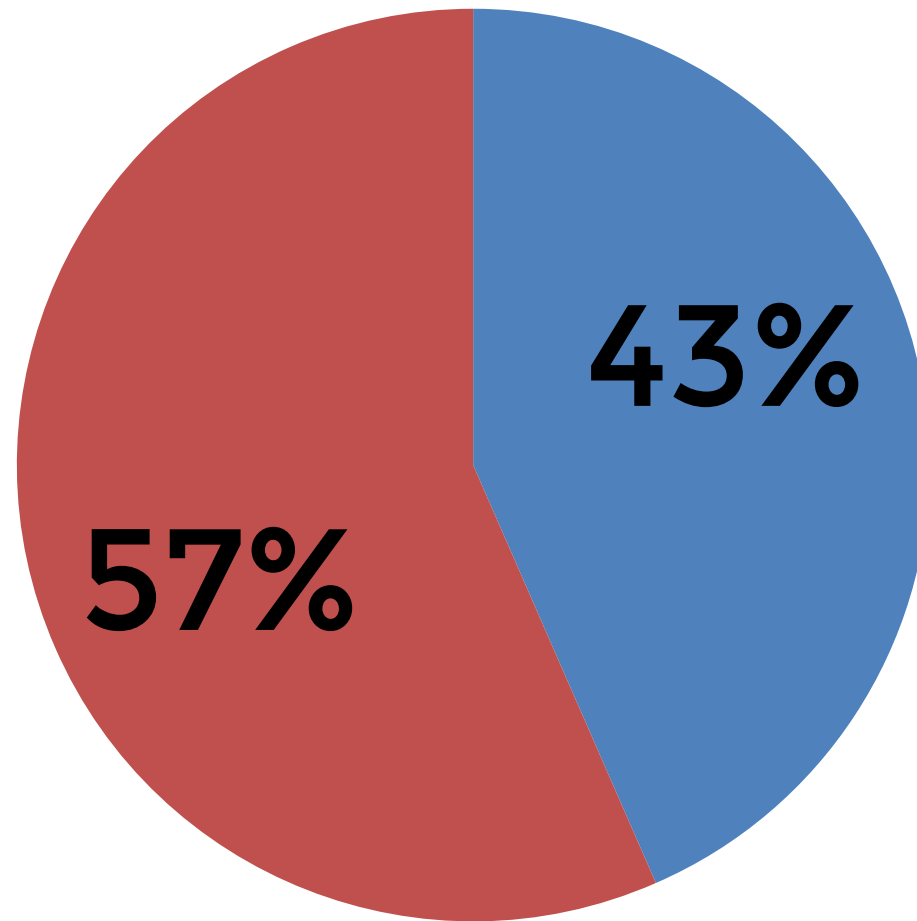
**Proposed 2020-21 Capital Budget (Electric Utility)**

		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	
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
<b>Total 2020/21 Capital Cost (Water)</b>	<b>\$223,500</b>

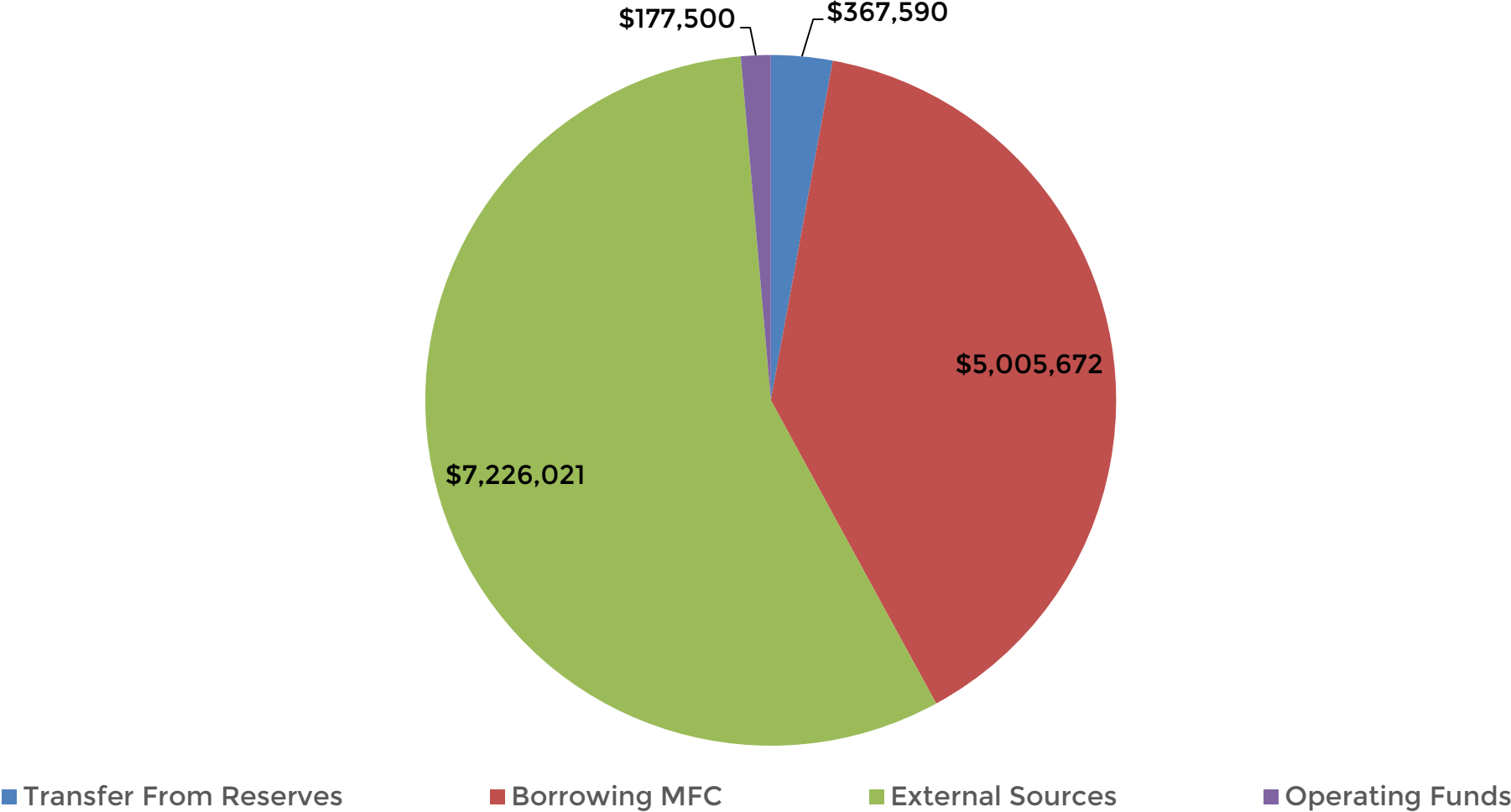
### Projected Capital Project Funding



■ Town Funds ■ External Funds



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	100,000	100,000									
8	Security Cameras	Install Security Camera	4,000	4,000									
			104,000	0	104,000	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	200,000	200,000									
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							
			1,444,047	54,047	220,000	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	60,000	66,000	200,000	0	0	0	0	0	0

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
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	2,653,703	150,000	150,000	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	75,000	56,000	100,000	0	0	0	0	0	0
			22,811,798	566,327	12,776,784	6,622,700	1,464,500	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
<b>Town of Mahone Bay</b>	<b>Town</b>	<b>1.25</b>
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
<b>Town of Mahone Bay</b>	<b>Town</b>	<b>3.16</b>
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	2020/21 Applications Received	2020/21 Grants Approved
Bayview Community School - Bayboo/Yearbook	\$250	\$250	\$250	\$250
South Shore Tourism Cooperative	\$350	\$350	\$350	\$350
Mahone Bay Music Association	\$0	\$0	\$1,500	\$750
Mahone Bay Wooden Boat Society	\$0	\$0	\$1,000	\$500
Health Services Foundation of the South Shore - Curl for a Cause	\$0	\$0		\$0
Health Services Foundation of the South Shore - Radiothon	\$0	\$0		\$0
Heritage Boatyard Co Op - Heritage Boadyard Weekend	\$808	\$1,000	\$500	\$0
Heritage Boatyard Co Op - NSSA Swordfish Dinner	\$0	\$0	\$500	\$0
Herritage Boadyard Co Op - Ramp on Back of Shed	\$0	\$0	\$1,000	\$0
NOW Lunenburg County - 1/4 Page Ad in Magazine	\$0	\$0	\$575	\$575
LCLC - Para Hockey Cup Championships	\$0	\$0	\$750	\$0
Mahone Bay Founders' Society - Home & Garden Tour	\$500	\$500	\$500	\$500
MODL - Pro Kids	\$500	\$500	\$500	\$500
FCM - Advocacy Fund	\$60	\$52	\$60	\$60
Bay to Bay Trail Association	\$1,000	\$1,000	\$0	\$0
Lunenburg Lyme Association	\$0	\$500	\$0	\$0
VON Lunenburg County	\$0	\$0	\$2,000	\$800
MBTC	\$0	\$0	\$2,000	\$800
Unallocated Balance	\$882	\$198	-\$1,985	
<b>Total</b>	<b>\$4,350</b>	<b>\$4,350</b>	<b>\$9,500</b>	<b>\$5,085</b>

## 2020/21 Subsidies

<u>Organization</u>	2019/20 Budget	2019/20 Actual	2020/21 Budget
Regional Library	\$5,900	\$5,769	\$6,100
Regional Housing Authority	\$14,000	\$11,449	\$13,000
REMO	\$3,089	\$2,640	\$3,089
Swimming Pool Society	\$10,000	\$13,666	\$12,000
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
<b>Total</b>	<b>\$38,777</b>	<b>\$39,052</b>	<b>\$39,977</b>

## 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%
<b>TOTAL</b>	<b>\$93,959.44</b>	

<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%
<b>TOTAL</b>	<b>\$6,089.32</b>	

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>			