



**TOWN COUNCIL AGENDA - SPECIAL BUDGET MEETING**  
**April 19, 2021**  
**7:00 p.m.**

---

**Call to Order**

**1 Approval of Agenda**

**2 Presentation of draft 2020-21 Operating / Capital Budgets**

2.1 Draft 2020-21 Operating / Capital Budgets – Luke Wentzell, Manager of Finance

**Adjournment**





## **TOWN OF MAHONE BAY 2020/21 OPERATING/CAPITAL BUDGETS DRAFT**

Town General Summary	Page 2 - 7
Tax Rate Analysis and Projections	Page 8 - 12
Rates Comparison	Page 13
Town Revenue	Page 14 - 18
General Government Services	Page 19 - 23
Police/By-law Enforcement & Corrections	Page 24
EMO/Building Inspection/Dog Control	Page 25
Transportation Services	Page 26 - 31
Environmental Health Services	Page 32 - 35
Public Health Services	Page 36
Environmental Development Services	Page 37 - 38
Recreation & Cultural Services	Page 39 - 41
Fiscal Services	Page 42 - 43
Fire Protection Budget	Page 44 - 47
Water Budget	Page 48 - 55
Electric Budget	Page 56 - 59
Cemetery Budget	Page 60 - 61
Status of Funds	Page 62 - 64
Special Projects / Operating Initiatives	Page 65 - 68
Proposed Capital Budget	Page 69 - 84
 <b><u>Appendices</u></b>	
Deed Transfer Tax Comparison	Page 85
10 Year Capital Project Listing	Page 86 - 88
Tax Rates Comparison	Page 89 - 92
Grants	Page 93
Subsidies	Page 94
Tax Exemptions	Page 95 - 96

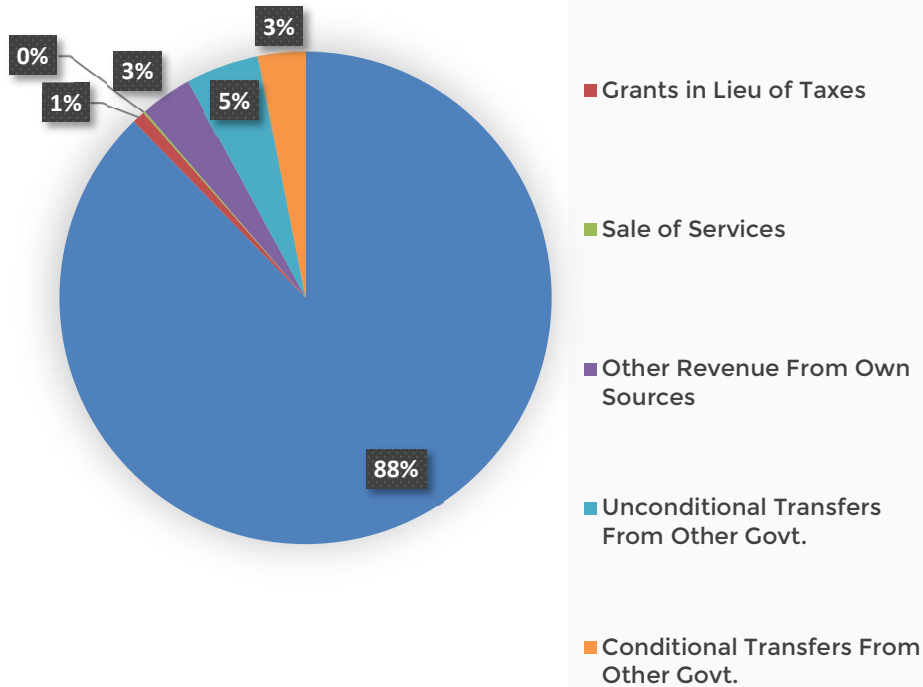
## TOWN OF MAHONE BAY BUDGET SUMMARY

	Actual 2019/20	Budget 2020/21	Actual 2020/21 <small>Unaudited</small>	Budget 2021/22	\$ Change <small>Budget to Budget</small>	% Change <small>Budget to Budget</small>
<b>REVENUE</b>						
Taxes	\$ 2,396,339	\$ 2,401,901	\$ 2,516,900	\$ 2,542,785	\$ 140,884	5.87%
Grants in Lieu of Taxes	19,843	23,003	22,756	23,919	916	3.98%
Sale of Services	3,489	3,800	2,553	4,100	300	7.89%
Other Revenue From Own Sources	123,489	93,544	139,094	100,200	6,656	7.12%
Unconditional Transfers From Other Govt.	234,030	131,594	149,384	321,571	189,977	144.37%
Conditional Transfers From Other Govt.	165,375	84,900	82,850	166,000	81,100	95.52%
<b>Total Revenue</b>	<b>2,942,565</b>	<b>2,738,742</b>	<b>2,913,536</b>	<b>3,158,575</b>	<b>\$ 419,833</b>	<b>15.33%</b>
	Actual 2019/20	Budget 2020/21	Actual 2020/21	Budget 2021/22	\$ Change <small>Budget to Budget</small>	% Change <small>Budget to Budget</small>
<b>OPERATING EXPENDITURES</b>						
General Government Services	\$ 650,031	\$ 661,575	\$ 601,582	\$ 684,237	\$ 22,662	3.43%
Protective Services	387,309	395,952	392,410	402,064	6,112	1.54%
Transportation Services	321,146	355,714	273,756	365,985	10,271	2.89%
Environmental Health Services	303,815	362,939	297,932	334,002	(28,937)	-7.97%
Public Health & Welfare Services	26,733	37,070	37,070	63,520	26,450	71.35%
Environmental Development Services	92,727	199,201	163,975	158,700	(40,501)	-20.33%
Recreation,Cultural Services	83,048	79,097	75,562	70,685	(8,412)	-10.64%
Education	405,008	422,870	422,870	428,727	5,857	1.39%
<b>Total Expenditures</b>	<b>2,269,818</b>	<b>2,514,418</b>	<b>2,265,157</b>	<b>2,507,921</b>	<b>(6,497)</b>	<b>-0.26%</b>
<b>Excess of Revenue Over Expenditures</b>	<b>\$ 672,746</b>	<b>\$ 224,324</b>	<b>\$ 648,379</b>	<b>\$ 650,654</b>	<b>\$ 426,330</b>	<b>190.05%</b>
Debenture & Term Loan Principal	123,100	84,089	84,100	73,100	157,189	-13.07%
Trf to/from Own Agencies	549,646	140,235	555,912	577,337	437,102	311.69%
<b>Change in Fund Position</b>	<b>0</b>	<b>(0)</b>	<b>8,367</b>	<b>217</b>		

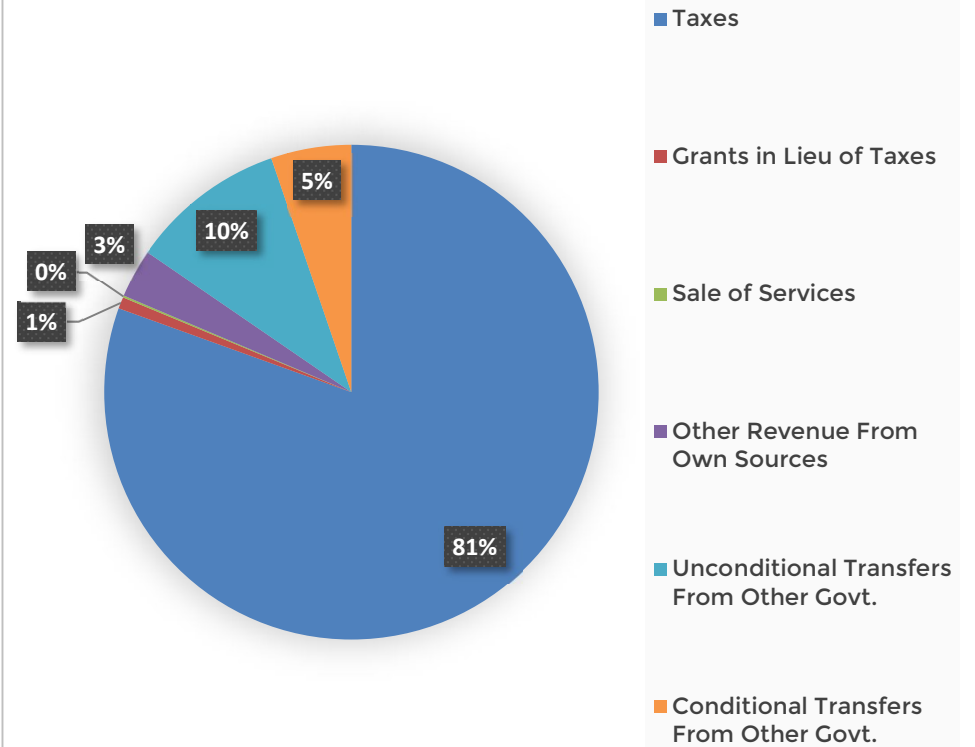
## TOWN OF MAHONE BAY BUDGET SUMMARY

	Budget 2020/21	Actual 2020/21	Budget 2021/22
<b>Capital Expenses - Summary</b>			
General Government Services	104,000	101,971	204,000
Transportation Services	270,000	50,685	130,000
Environmental Health Services	3,313,725	84,077	2,936,890
Environmental Development Services	3,082,003	0	6,240,486
Recreation,Cultural Services	85,000	38,450	108,000
<b>Total Expenditures</b>	<b>6,854,728</b>	<b>275,183</b>	<b>9,619,376</b>

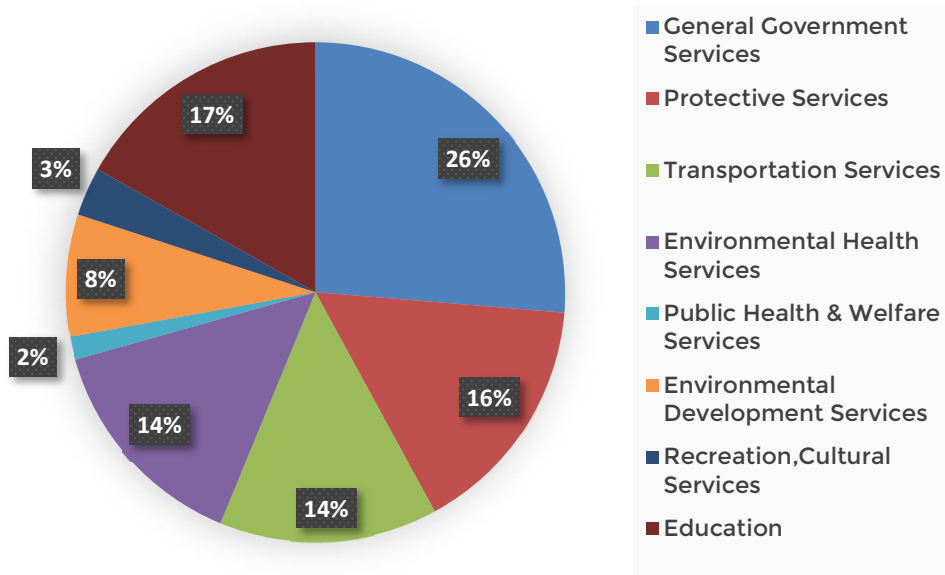
## 2020/21 Budget - Revenue



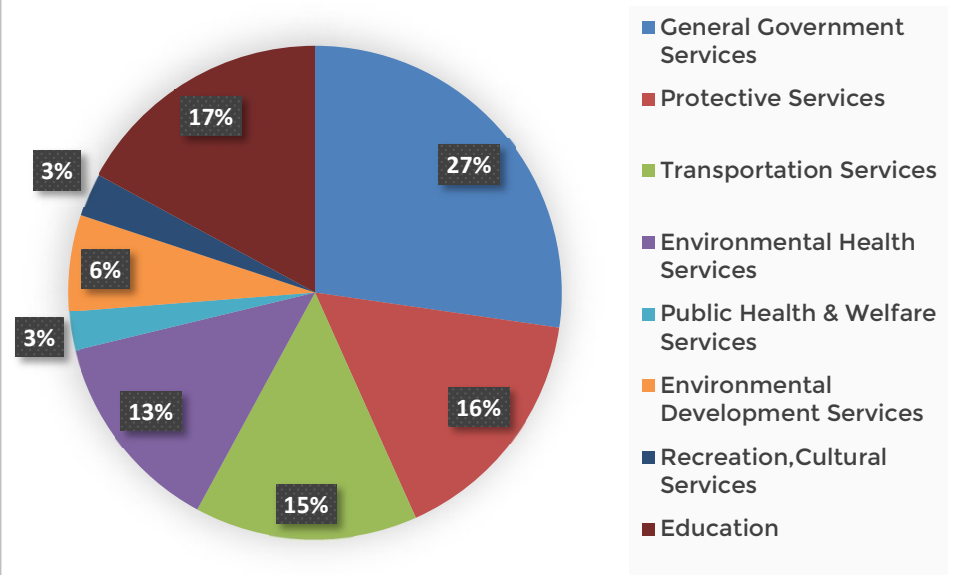
## 2021/22 Proposed Budget - Revenue



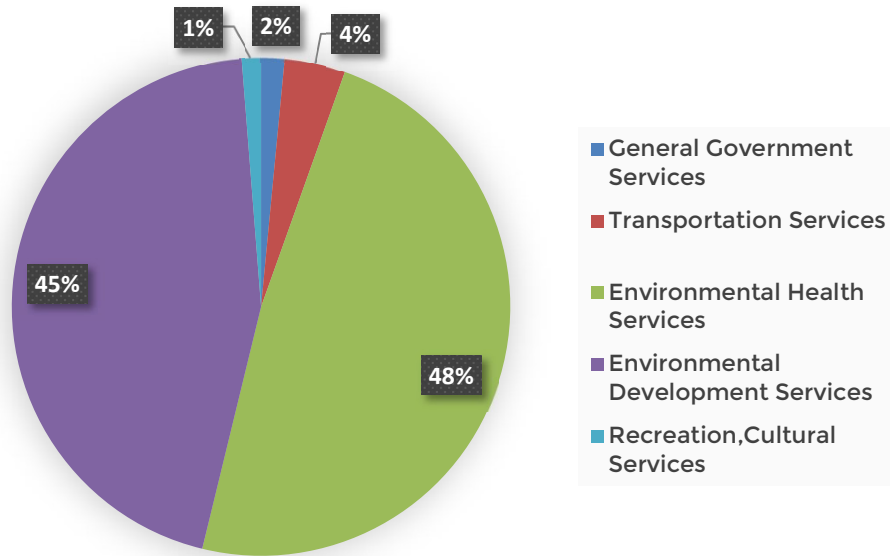
## 2020/21 Budget - Operatings Expenditures



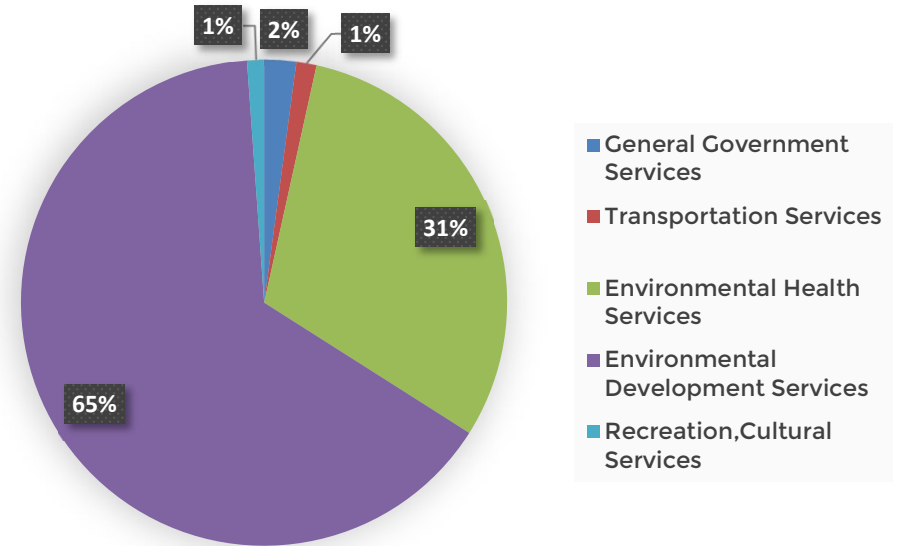
## 2021/22 Proposed Budget - Operating Expenditures



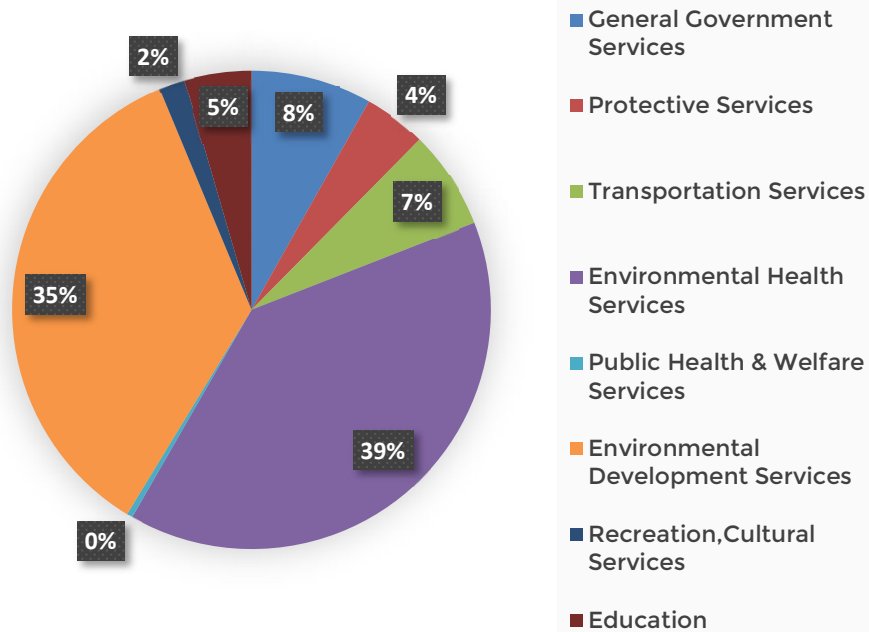
## 2020/21 Budget - Capital Expenditures



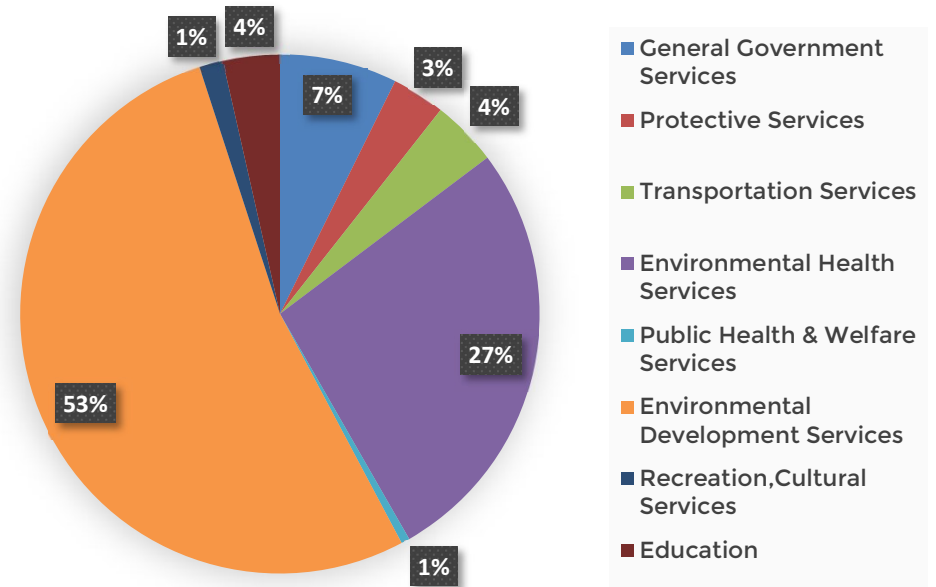
## 2021/22 Proposed Budget - Capital Expenditures



## 2020/21 Budget - Total Expenditures



## 2021/22 Proposed Budget - Total Expenditures





## 2021/22 Tax Rate Analysis and Projections

Prior Year Assessment/Rates - General Tax Rate			
	Prior Year Assessments	Prior Year Tax Rate	Prior Year Tax Revenue
RESIDENTIAL	\$ 125,642,000	1.115	\$ 1,400,908
RESOURCE	\$ 1,438,700	1.115	\$ 16,042
COMMERCIAL	\$ 20,631,200	3.025	\$ 624,094
TOTAL	\$ 147,711,900		\$ 2,041,044

Prior Year Assessment/Rates - Fire Tax Rate			
	Prior Year Assessments	Prior Year Tax Rate	Prior Year Tax Revenue
RESIDENTIAL	\$ 125,642,000	0.135	\$ 169,617
RESOURCE	\$ 1,438,700	0.135	\$ 1,942
COMMERCIAL	\$ 20,631,200	0.135	\$ 27,852
TOTAL	\$ 147,711,900		\$ 199,411

Prior Year Assessment/Rates - Combined Tax Rate			
	Prior Year Assessments	Prior Year Tax Rate	Prior Year Tax Revenue
RESIDENTIAL	\$ 125,642,000	1.250	\$ 1,570,525
RESOURCE	\$ 1,438,700	1.250	\$ 17,984
COMMERCIAL	\$ 20,631,200	3.160	\$ 651,946
TOTAL	\$ 147,711,900		\$ 2,240,455

Fiscal 2021/22 Assessments & Rate Projections (Reference Only) - General Tax Rate				
	Current Year Assessments	Proposed Tax Rate	Tax Revenue (No Change to Rate)	Tax Revenue (Change to Tax Rate)
RESIDENTIAL	\$ 128,601,300	1.157	\$ 1,433,904	\$ 1,487,917
RESOURCE	\$ 1,467,400	1.157	\$ 16,362	\$ 16,978
COMMERCIAL	\$ 20,608,100	3.140	\$ 623,395	\$ 647,094
TOTAL	\$ 150,676,800		\$ 2,073,661	\$ 2,151,989

Fiscal 2021/22 Assessments & Rate Projections (Reference Only) - Fire Tax Rate				
	Current Year Assessments	Proposed Tax Rate	Tax Revenue (No Change to Rate)	Tax Revenue (Change to Tax Rate)
RESIDENTIAL	\$ 128,601,300	0.167	\$ 173,612	\$ 214,764
RESOURCE	\$ 1,467,400	0.167	\$ 1,981	\$ 2,451
COMMERCIAL	\$ 20,608,100	0.167	\$ 27,821	\$ 34,416
TOTAL	\$ 150,676,800		\$ 203,414	\$ 251,630

Fiscal 2021/22 Assessments & Rate Projections (Reference Only) - Combined Tax Rate				
	Current Year Assessments	Proposed Tax Rate	Tax Revenue (No Change to Rate)	Tax Revenue (Change to Tax Rate)
RESIDENTIAL	\$ 128,601,300	1.324	\$ 1,607,516	\$ 1,702,681
RESOURCE	\$ 1,467,400	1.324	\$ 18,343	\$ 19,428
COMMERCIAL	\$ 20,608,100	3.307	\$ 651,216	\$ 681,510
TOTAL	\$ 150,676,800		\$ 2,277,075	\$ 2,403,619

## 2021/22 Tax Rate Analysis and Projections

CHANGE IN ASSESSMENT - STATS		
2020 Change in Taxable Assessment	\$ 2,964,900	2.01%
Change Due To Events		
Residential	\$ 2,363,600	1.88%
Resource	\$ 15,400	1.07%
Commercial	\$ 58,800	0.29%
Total	<u>\$ 2,437,800</u>	<u>1.65%</u>
Growth in General Assessment		
Residential	\$ 595,700	0.47%
Resource	\$ 13,300	0.92%
Commercial	-\$ 81,900	-0.40%
Total	<u>\$ 527,100</u>	<u>0.36%</u>

Tax Rate Impact Analysis - General Tax Rate			
	Average Growth In Assessment	CHG IN TAX RATE	Total Increase (Decrease) In Tax
RESIDENTIAL	0.47%	3.77%	4.24%
RESOURCE	0.92%	3.77%	4.69%
COMMERCIAL	-0.40%	3.80%	3.40%

Tax Rate Impact Analysis - Fire Tax Rate			
	Average Growth In Assessment	CHG IN TAX RATE	Total Increase (Decrease) In Tax
RESIDENTIAL	0.47%	23.70%	24.18%
RESOURCE	0.92%	23.70%	24.63%
COMMERCIAL	-0.40%	23.70%	23.31%

Tax Rate Impact Analysis - Combined Tax Rate			
	Average Growth In Assessment	CHG IN TAX RATE	Total Increase (Decrease) In Tax
RESIDENTIAL	0.47%	5.92%	6.39%
RESOURCE	0.92%	5.92%	6.84%
COMMERCIAL	-0.40%	4.65%	4.25%

Tax Rate Change Analysis - Combined Tax Rate		
RESIDENTIAL TAX REVENUE		% CHANGE
2020 - 21 Deferred Tax Increase	\$39,050.00	1.87%
2021-22 Increase in Fire Tax	\$45,655.78	2.19%
2021-22 Town Budget Increases	\$48,895.05	2.34%
al Increased Tax Requirement	\$133,600.84	6.39%

Tax Rate Change Analysis - Combined Tax Rate		
COMMERCIAL TAX REVENUE		% CHANGE
2020 - 21 Deferred Tax Increase	\$15,950.00	2.30%
2021-22 Increase in Fire Tax	\$4,503.00	0.65%
2021-22 Budget Increases	\$9,110.95	1.31%
Increased Tax Requirement	\$29,563.95	4.25%

<b>\$0.01 Impact to Revenue</b>		
<b>Residential:</b>	\$	13,007
<b>Commercial:</b>	\$	2,061
Total Impact	<u>\$</u>	<u>15,068</u>

<b>1% Impact to Revenue</b>		
<b>Residential:</b>	\$	16,259
<b>Commercial:</b>	\$	6,512
Total Impact	<u>\$</u>	<u>22,771</u>

**Rates  
Comparison  
Provided 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>1.346</b>	<b>1.115</b>
<b>Commercial Tax Rate</b>	<b>3.970</b>	<b>3.318</b>	<b>3.025</b>
<b>Fire Tax Rate</b>	<b>0.000</b>	<b>0.000</b>	<b>0.135</b>

<b>Residential</b>	<b>Bridgewater</b>	<b>Lunenburg</b>	<b>Mahone Bay</b>
Property Tax	4,290.00	3,499.60	2,899.00
Fire Tax	0.00	0.00	351.00
Sewer	404.05	375.00	0.00
Special Purpose Charge	156.00	0.00	0.00
Electricity	1,611.63	1,484.85	1,411.07
Water	528.60	554.83	1,268.32
Infrastructure Charge	0.00	0.00	295.00
<b>Total Single Family</b>	<b>6,990.28</b>	<b>5,914.28</b>	<b>6,224.39</b>

<b>Commercial Property Taxes</b>	<b>10,322.00</b>	<b>8,626.80</b>	<b>8,216.00</b>
--------------------------------------	------------------	-----------------	-----------------

TOWN OF MAHONE BAY  
STATEMENT OF REVENUE & EXPENDITURES  
REVENUES

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>ASSESSABLE PROPERTY</b>				
Residential Assessment	\$1,382,837	\$1,400,908	\$1,400,295	\$1,487,917
Commercial Assessment	\$618,313	\$623,434	\$621,856	\$646,434
Commercial - Seasonal Properties	\$647	\$660	\$656	\$660
Resource- Assessable	\$16,361	\$16,042	\$15,839	\$16,978
	<b>\$2,018,158</b>	<b>\$2,041,044</b>	<b>\$2,038,646</b>	<b>\$2,151,989</b>
<b>SPECIAL ASSESSMENTS</b>				
Infrastructure Charges	\$224,950	\$244,703	\$244,837	\$245,588
	<b>\$224,950</b>	<b>\$244,703</b>	<b>\$244,837</b>	<b>\$245,588</b>
<b>BUSINESS PROPERTY</b>				
Based on Revenue (M.T. & T.)	\$5,926	\$6,000	\$6,087	\$6,300
NS Power Inc. Grant	\$908	\$939	\$939	\$908
NS Power Inc. (HST Rebate)	\$14,479	\$15,000	\$12,428	\$18,000
	<b>\$21,313</b>	<b>\$21,939</b>	<b>\$19,454</b>	<b>\$25,208</b>
<b>OTHER TAXES</b>				
Deed Transfer Tax	\$131,918	\$80,000	\$213,963	\$120,000
Change of Use Tax	\$0	\$0	\$0	\$0
	<b>\$131,918</b>	<b>\$80,000</b>	<b>\$213,963</b>	<b>\$120,000</b>
<b>TOTAL TAXES</b>	<b>\$2,396,339</b>	<b>\$2,387,686</b>	<b>\$2,516,900</b>	<b>\$2,542,785</b>

TOWN OF MAHONE BAY  
STATEMENT OF REVENUE & EXPENDITURES  
REVENUES

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>PROVINCIAL GOVERNMENT</b>				
Dept of Municipal Affairs	\$608	\$595	\$608	\$608
<b>PROVINCIAL GOVERNMENT AGENCIES</b>				
Liquor Commission	\$19,235	\$22,408	\$22,148	\$23,311
<b>TOTAL GRANTS IN LIEU OF TAXES</b>	<b>\$19,843</b>	<b>\$23,003</b>	<b>\$22,756</b>	<b>\$23,919</b>
<b>SALES OF SERVICES</b>				
General Government	\$763	\$1,200	\$1,711	\$1,500
Transportation Services	\$0	\$0	\$127	\$500
Environmental Health Services	\$1,018	\$1,100	\$690	\$1,100
Recreation & Cultural Services (Ball Field/Bandstand)	\$1,666	\$1,500	\$25	\$1,000
Other Services	\$41	\$0	\$0	\$0
<b>TOTAL SALE OF SERVICES</b>	<b>\$3,489</b>	<b>\$3,800</b>	<b>\$2,553</b>	<b>\$4,100</b>



TOWN OF MAHONE BAY  
STATEMENT OF REVENUE & EXPENDITURES  
REVENUES

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>FUNDS FROM OWN SOURCES</b>				
Licenses & Permits	\$14,629	\$10,000	\$61,792	\$12,000
Fines	\$1,258	\$1,600	\$495	\$1,200
Utility Contribution to Town Overhead	\$34,354	\$34,604	\$41,303	\$41,000
Return on Investments	\$43,681	\$28,000	\$23,792	\$25,000
Interest on Taxes	\$23,828	\$14,340	\$11,713	\$21,000
Donations- Other	\$5,739	\$0	\$0	\$0
<b>TOTAL FUNDS FROM OWN SOURCES</b>	<b>\$123,489</b>	<b>\$88,544</b>	<b>\$139,094</b>	<b>\$100,200</b>

TOWN OF MAHONE BAY  
STATEMENT OF REVENUE & EXPENDITURES  
REVENUES

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<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>\$184,008</u>	<u>\$81,572</u>	<u>\$99,362</u>	<u>\$271,549</u>
<b>TOTAL UNCONDITIONAL TRANSFERS</b>	<u><u>\$234,030</u></u>	<u><u>\$131,594</u></u>	<u><u>\$149,384</u></u>	<u><u>\$321,571</u></u>

TOWN OF MAHONE BAY  
STATEMENT OF REVENUE & EXPENDITURES  
REVENUES

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>				
<b>FEDERAL GOVERNMENT</b>				
Federal Government(Gas Tax Rebate)	\$164,375	\$83,900	\$81,850	\$165,000
	<u>\$164,375</u>	<u>\$83,900</u>	<u>\$81,850</u>	<u>\$165,000</u>
<b>PROVINCIAL GOVERNMENTS</b>				
Protective Services (EMO Grant)	\$1,000	\$1,000	\$1,000	\$1,000
	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$1,000</u>
<b>TOTAL CONDITIONAL TRANSFERS</b>	<u>\$165,375</u>	<u>\$84,900</u>	<u>\$82,850</u>	<u>\$166,000</u>
 <b>Total Revenue</b>	 <u>\$2,942,565</u>	 <u>\$2,719,527</u>	 <u>\$2,913,536</u>	 <u>\$3,158,575</u>

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>LEGISLATIVE</b>				
Mayor 's Renumeration	\$13,155	\$13,293	\$13,293	\$13,390
Mayor's Expenses	\$6,634	\$8,000	\$250	\$6,000
Council's Renumeration	\$42,504	\$42,874	\$42,874	\$43,200
Councillor's Expenses	\$5,719	\$7,200	\$550	\$6,000
Council Expenses	\$2,885	\$5,800	\$6,938	\$4,800
Mayor's Newsletters	\$0	\$2,500	\$2,679	\$2,900
Committee Expenses	\$989	\$3,000	\$2,516	\$2,000
Elections, Plebiscites/Ratepayers Meetings	\$72	\$15,000	\$10,160	\$0
	<b>\$71,958</b>	<b>\$97,667</b>	<b>\$79,260</b>	<b>\$78,290</b>

**GENERAL ADMINISTRATION**

**ADMINISTRATIVE**

CAO/Portion Staff Salaries -Admin	\$161,146	\$132,152	\$131,750	\$168,560
Employee Benefits- Admin	\$23,610	\$23,820	\$23,066	\$24,880
MJSB - HR Services	\$564	\$1,605	\$2,112	\$2,000
Training - Admin	\$0	\$3,150	\$2,500	\$3,360
Health and Safety - Admin	\$299	\$1,200	\$1,862	\$1,200
Newsletters/Announcements	\$918	\$2,000	\$1,385	\$2,000
Power - Town Hall	\$4,061	\$4,200	\$2,071	\$4,200
Repairs - Town Hall	\$3,693	\$500	\$623	\$500

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>ADMINISTRATIVE CONTINUED</b>				
Custodial Supplies - Town Hall	\$2,432	\$2,000	\$1,830	\$2,000
Insurance - Town Hall	\$3,644	\$4,230	\$4,228	\$5,080
Insurance- Liability & Admin	\$1,765	\$2,050	\$2,047	\$2,460
Fuel - Town Hall	\$4,620	\$2,100	\$1,376	\$2,100
Janitor's Labor	\$7,540	\$7,000	\$7,917	\$8,200
Water - Town Hall	\$1,733	\$1,850	\$1,761	\$2,050
Town Legal (100%)	\$2,263	\$4,000	\$1,665	\$4,000
Admin Software/Hardware	\$0	\$1,100	\$868	\$1,100
Office Expenses/Communications - Admin	\$3,219	\$7,600	\$6,154	\$3,200
Communications	\$0	\$4,000	\$2,000	\$3,200
Postage/Courier Inc Lease- Admin	\$1,921	\$1,700	\$1,691	\$1,850
PhotoCopier/ Fax Charges & Toner-Admin	\$1,387	\$1,385	\$1,431	\$1,650
Telephone/Internet	\$5,997	\$4,100	\$4,958	\$6,200
Answering Service	\$1,697	\$1,800	\$1,085	\$1,800
Office Furnishings - Non Capital	\$309	\$2,500	\$1,506	\$2,500
	<b>\$232,819</b>	<b>\$216,042</b>	<b>\$205,886</b>	<b>\$254,090</b>

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>FINANCIAL MANAGEMENT</b>				
Auditors	\$26,295	\$18,400	\$10,429	\$10,600
CAO/Portion Staff Salaries -Finance	\$88,901	\$105,202	\$104,206	\$102,550
Advertising	\$1,267	\$1,500	\$1,611	\$1,500
Employee Benefits -Finance	\$15,854	\$20,650	\$19,987	\$20,700
Training - Finance	\$0	\$2,250	\$1,127	\$2,400
Health and Safety - Finance	\$200	\$800	\$1,806	\$1,300
MJSB - IT Services	\$27,168	\$21,513	\$20,158	\$26,006
Office Expenses-Finance	\$3,644	\$2,600	\$1,858	\$2,600
Postage/Courier Fax -Finance	\$6,152	\$3,600	\$3,287	\$4,500
PhotoCopier/ Fax Charges & Toner-Finance	\$3,277	\$1,500	\$2,539	\$2,700
Finance Software/Hardware	\$0	\$0	\$0	\$8,700

<b>\$172,757</b>	<b>\$178,015</b>	<b>\$167,008</b>	<b>\$183,556</b>
------------------	------------------	------------------	------------------

**TAXATION & OTHER GENERAL ADMINISTRATIVE SERVICES**

Tax Rebates on Cancellations-Sec 69	\$10,650	\$20,000	\$12,100	\$12,500
Reduced Taxes Sec 71	\$95,218	\$100,264	\$95,434	\$105,141
	<b>\$105,868</b>	<b>\$120,264</b>	<b>\$107,534</b>	<b>\$117,641</b>

**ASSESSMENT SERVICES**

Trfs to Assessment Services	<b>\$24,203</b>	<b>\$24,602</b>	<b>\$24,602</b>	<b>\$24,350</b>
-----------------------------	-----------------	-----------------	-----------------	-----------------

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>OTHER TAXATION</b>				
Tax Billing Expenses	\$1,422	\$1,200	\$1,424	\$1,450
Other Taxation Costs	\$1,095	\$500	\$0	\$500
	<b>\$2,517</b>	<b>\$1,700</b>	<b>\$1,424</b>	<b>\$1,950</b>
<b>OTHER GENERAL ADMINISTRATIVE SERVICES</b>				
Conventions /Memberships/Travel Staff	\$4,282	\$3,750	\$3,627	\$4,000
Employee Appreciation & Events	\$2,414	\$2,500	\$2,278	\$2,500
CAO Expenses	\$8,001	\$8,000	\$1,468	\$8,000
	<b>\$14,698</b>	<b>\$14,250</b>	<b>\$7,373</b>	<b>\$14,500</b>
<b>DEBT CHARGES-GENERAL GOVERNMENT</b>				
Bank Charges/General Operating Int	\$4,006	\$3,700	\$3,518	\$3,700
Debenture Interest- Gen Gov't	\$0	\$0	\$0	\$0
	<b>\$4,006</b>	<b>\$3,700</b>	<b>\$3,518</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 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>OTHER GENERAL ADMINISTRATIVE SERVICES</b>				
Grants to Organizations	\$3,302	\$5,085	\$4,977	\$5,910
Grant to Fire Dept (Donations Received)	\$17,904	\$0	\$0	\$0
	<b>\$21,206</b>	<b>\$5,085</b>	<b>\$4,977</b>	<b>\$5,910</b>
<b>NON OPERATING EXPENSES</b>				
Capital Projects	<b>\$0</b>	<b>\$104,000</b>	<b>\$101,971</b>	<b>\$204,000</b>
<b>Total Operating Expenses (Before Depreciation)</b>	<b>\$650,031</b>	<b>\$661,575</b>	<b>\$601,582</b>	<b>\$684,237</b>
<b>Total Non Operating Expenses</b>	<b>\$0</b>	<b>\$104,000</b>	<b>\$101,971</b>	<b>\$204,000</b>
<b>Total Expenses (Before Depreciation)</b>	<b>\$650,031</b>	<b>\$765,575</b>	<b>\$703,553</b>	<b>\$888,237</b>



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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>POLICE PROTECTION</b>				
Policing-RCMP	\$318,966	\$325,345	\$327,301	\$328,500
Maint of Police Office	\$1,905	\$1,500	\$767	\$1,500
	<b>\$320,870</b>	<b>\$326,845</b>	<b>\$328,068</b>	<b>\$330,000</b>
<b>LAW ENFORCEMENT</b>				
Trf to Correctional Services	\$20,247	\$20,358	\$20,358	\$20,485
Prosecuting Attorney	\$207	\$250	\$75	\$250
Bylaw Enforcement Officer	\$5,585	\$8,750	\$7,231	\$10,000
	<b>\$26,039</b>	<b>\$29,358</b>	<b>\$27,664</b>	<b>\$30,735</b>
<b>Department Total</b>	<b>\$346,909</b>	<b>\$356,203</b>	<b>\$355,732</b>	<b>\$360,735</b>

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>EMERGENCY MEASURES</b>				
Emergency Measures (REMO)	\$8,072	\$5,789	\$5,255	\$6,089
Assistant Emergency Coordinator	\$2,701	\$2,850	\$2,744	\$2,920
	<b>\$10,772</b>	<b>\$8,639</b>	<b>\$7,999</b>	<b>\$9,009</b>
<b>OTHER PROTECTION SERVICES</b>				
Fire Inspection Services	\$10,625	\$10,500	\$10,795	\$11,120
Building Inspectors	\$14,125	\$17,110	\$14,513	\$17,300
Shared Services	\$4,710	\$3,000	\$3,031	\$3,200
Animal & Pest Control	\$167	\$500	\$339	\$700
	<b>\$29,627</b>	<b>\$31,110</b>	<b>\$28,678</b>	<b>\$32,320</b>
<b>Department Totals</b>	<b>\$40,400</b>	<b>\$39,749</b>	<b>\$36,677</b>	<b>\$41,329</b>

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>ADMINISTRATION</b>				
Employee Benefits	\$26,496	\$10,977	\$10,728	\$11,550
PW Administration Salaries	\$32,457	\$34,245	\$34,026	\$35,955
Travel Director of Operations	\$1,894	\$2,000	\$1,655	\$2,000
Telephone- PW Dept	\$653	\$700	\$767	\$700
Office Supplies/Memberships	\$97	\$500	\$707	\$500
Liability Insurance	\$5,780	\$6,550	\$6,552	\$7,875
	<b>\$67,377</b>	<b>\$54,972</b>	<b>\$54,435</b>	<b>\$58,580</b>
<b>GENERAL EQUIPMENT</b>				
Gas & Oil (Skid Steer S130)	\$1,049	\$500	\$416	\$500
Gas & Oil (Skid Steer S450)	\$19	\$500	\$501	\$500
Insurance (Skid Steer S130)	\$399	\$250	\$232	\$280
Insurance (Skid Steer S450)	\$0	\$250	\$232	\$280
Repairs (Skid Steer S130)	(\$68)	\$2,000	\$315	\$1,500
Repairs (Skid Steer S450)	\$865	\$2,000	\$814	\$1,500
Gas & Oil (5 Ton Truck)	\$1,674	\$3,000	\$1,463	\$2,000
Insurance (5 Ton Truck)	\$1,155	\$1,340	\$1,340	\$1,610
Repairs (5 Ton Truck)	\$11,400	\$15,000	\$9,703	\$15,000

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>GENERAL EQUIPMENT CONTINUED</b>				
Gas & Oil (1 Ton Truck)	\$2,377	\$2,300	\$1,699	\$2,500
Insurance (1 Ton Truck)	\$1,182	\$1,370	\$1,371	\$1,650
Repairs (1 Ton Truck)	\$9,639	\$9,000	\$4,563	\$9,000
Gas & Oil (Loader)	\$1,948	\$2,000	\$1,483	\$2,000
Insurance (Loader)	\$596	\$695	\$692	\$835
Repairs (Loader)	\$365	\$5,000	\$1,510	\$5,000
Repairs Kioti Tractor	\$1,321	\$1,500	\$264	\$1,500
	<b>\$33,923</b>	<b>\$46,705</b>	<b>\$26,598</b>	<b>\$45,655</b>

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>SMALL TOOLS</b>				
SmallTools & Equipment	<b>\$678</b>	<b>\$4,400</b>	<b>\$3,205</b>	<b>\$5,000</b>

**WORKSHOPS, YARDS & OTHER BUILDINGS**

P. W. Building - Lights	\$289	\$500	\$176	\$500
P. W. Building - Fuel	\$1,517	\$2,000	\$1,149	\$2,000
P. W. Building - Repairs	\$0	\$500	\$0	\$500
P. W. Building - Telephone	\$205	\$250	\$134	\$250
P. W. Building - Insurance	\$1,053	\$1,225	\$1,221	\$1,470
Storage Facility - Oakland Lake	\$1,611	\$500	\$0	\$0
Shed - Salt Storage	\$391	\$455	\$454	\$700
	<b>\$5,067</b>	<b>\$5,430</b>	<b>\$3,134</b>	<b>\$5,420</b>

**OTHER**

Staff Training	\$0	\$500	\$0	\$1,000
Health and Safety	\$1,208	\$3,000	\$1,544	\$4,000
Traffic Authority	\$2,600	\$2,600	\$2,600	\$2,600
Asset Management Initiatives	\$6,975	\$10,765	\$10,945	\$13,500
	<b>\$10,783</b>	<b>\$16,865</b>	<b>\$15,089</b>	<b>\$21,100</b>

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>ROADS &amp; STREETS</b>				
Salaries	\$55,652	\$40,250	\$38,342	\$40,530
Chloride & Cartage	\$0	\$400	\$212	\$400
Salt & Cartage	\$26,759	\$40,000	\$13,346	\$38,000
Sand & Gravel	\$1,026	\$5,000	\$5,369	\$6,000
Patching Streets/Sidewalks - Materials	\$13,570	\$20,000	\$14,907	\$20,000
Patching Streets - Other	\$1,436	\$2,500	\$1,814	\$2,500
General Supplies & Expense	\$3,554	\$5,000	\$1,013	\$4,500
Culverts & Ditching	\$733	\$3,000	\$391	\$2,500
Rentals	\$0	\$4,000	\$563	\$3,000
Street Cleaning	\$4,359	\$4,700	\$4,187	\$4,700
	<b>\$107,089</b>	<b>\$124,850</b>	<b>\$80,144</b>	<b>\$122,130</b>
<b>STREET LIGHTING</b>				
Street Lighting	<b>\$43,343</b>	<b>\$44,200</b>	<b>\$43,543</b>	<b>\$44,200</b>

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>TRAFFIC SERVICE</b>				
Street Signs/Flags	\$1,397	\$2,300	\$1,726	\$3,000
Painting Lines	\$12,876	\$15,000	\$10,922	\$15,000
Maintenance to Crossings/Curbs/Parking Lots	\$0	\$3,500	\$1,151	\$3,500
Engineering Services/Legal	\$4,015	\$6,000	\$4,901	\$16,000
	<b>\$18,289</b>	<b>\$26,800</b>	<b>\$18,700</b>	<b>\$37,500</b>
<b>DEBT CHARGES - TRANS SERV</b>				
Debenture Interest PW	\$34,598	\$31,492	\$28,908	\$26,400
	<b>\$34,598</b>	<b>\$31,492</b>	<b>\$28,908</b>	<b>\$26,400</b>

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>NON OPERATING EXPENSES</b>				
Capital Projects	\$0	\$270,000	\$50,685	\$130,000
<b>Total Operating Expenses (Before Depreciation)</b>	<b>\$321,146</b>	<b>\$355,714</b>	<b>\$273,756</b>	<b>\$365,985</b>
<b>Total Non Operating Expenses</b>	<b>\$0</b>	<b>\$270,000</b>	<b>\$50,685</b>	<b>\$130,000</b>
<b>Total Expenses (Before Depreciation)</b>	<b>\$321,146</b>	<b>\$625,714</b>	<b>\$324,441</b>	<b>\$495,985</b>



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

Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
-------------------	-------------------	----------------------	-------------------

**SEWAGE COLLECTION SYSTEM**

**ADMINISTRATION**

SWR - Administration	\$7,308	\$7,610	\$7,119	\$7,990
	<b>\$7,308</b>	<b>\$7,610</b>	<b>\$7,119</b>	<b>\$7,990</b>

**SEWAGE COLLECTION SYSTEMS**

Salaries	\$18,567	\$20,780	\$20,684	\$20,935
Sewer - Staff Benefits	\$21	\$4,858	\$4,271	\$5,095
Engineering/Consultants	\$0	\$12,400	\$2,826	\$1,000
Training Costs - SWR	\$6,440	\$6,000	\$5,411	\$6,000
Material Expense & Contractors	\$3,445	\$17,500	\$5,568	\$9,900
Monitoring/Testing Fees	\$3,731	\$4,450	\$3,154	\$5,000
Sewer Cleaning Fees	\$9,707	\$8,425	\$6,380	\$9,660
	<b>\$41,911</b>	<b>\$74,413</b>	<b>\$48,293</b>	<b>\$57,590</b>

**SEWAGE LIFT STATIONS**

Maintenance of Pumps	\$1,971	\$2,500	\$1,845	\$2,500
Electricity	\$27,498	\$24,000	\$24,893	\$25,500
Insurance	\$507	\$590	\$588	\$707
Reserve - Pump Replacement	\$0	\$10,000	\$10,000	\$0
	<b>\$29,976</b>	<b>\$37,090</b>	<b>\$37,326</b>	<b>\$28,707</b>

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>SEWAGE TREATMENT &amp; DISPOSAL</b>				
Salaries	\$19,535	\$19,875	\$19,153	\$20,025
Benefits - Sewer Treatment	\$15	\$3,406	\$3,087	\$3,565
Chemicals - PAA	\$4,245	\$7,900	\$3,168	\$6,000
Repairs/Materials	\$2,800	\$5,200	\$1,471	\$4,000
Electricity	\$33,568	\$33,500	\$26,076	\$33,500
Scada Data Lines	\$1,455	\$2,600	\$1,091	\$3,500
Insurance	\$281	\$330	\$326	\$400
	<b>\$61,899</b>	<b>\$72,811</b>	<b>\$54,372</b>	<b>\$70,990</b>
	<b>\$141,095</b>	<b>\$191,924</b>	<b>\$147,110</b>	<b>\$165,277</b>
<b>GARBAGE &amp; WASTE COLLECTION</b>				
Trucking Costs	\$56,204	\$68,600	\$61,237	\$68,600
Public Area Waste Collection Labor	\$0	\$0	\$0	\$0
Public Area Waste Collection/Disposal	\$24,677	\$18,500	\$18,559	\$18,800
	<b>\$80,881</b>	<b>\$87,100</b>	<b>\$79,796</b>	<b>\$87,400</b>

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>MUNICIPAL SOLID WASTE SITE</b>				
Joint Services Board (Operating/Capital)	\$81,792	\$83,915	\$71,026	\$81,325
	<b>\$81,792</b>	<b>\$83,915</b>	<b>\$71,026</b>	<b>\$81,325</b>
	<b>\$162,673</b>	<b>\$171,015</b>	<b>\$150,822</b>	<b>\$168,725</b>
<b>DEBT CHARGES-ENVIRN HEALTH</b>				
Debenture Interest - S&G	\$48	\$0	\$0	\$0

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>NON OPERATING EXPENSES</b>				
Capital Projects	\$0	\$3,313,725	\$84,077	\$2,936,890
<b>Total Operating Expenses (Before Depreciation)</b>	<b>\$303,815</b>	<b>\$362,939</b>	<b>\$297,932</b>	<b>\$334,002</b>
<b>Total Non Operating Expenses</b>	<b>\$0</b>	<b>\$3,313,725</b>	<b>\$84,077</b>	<b>\$2,936,890</b>
<b>Total Expenses (Before Depreciation)</b>	<b>\$303,815</b>	<b>\$3,676,664</b>	<b>\$382,009</b>	<b>\$3,270,892</b>

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>HOUSING</b>				
Cemeteries - Operating Grant	\$14,692	\$24,070	\$24,070	\$20,520
Deficit-Regional Housing	\$12,041	\$13,000	\$13,000	\$13,000
Housing Initiatives	\$0	\$0	\$0	\$30,000
	<b>\$26,733</b>	<b>\$37,070</b>	<b>\$37,070</b>	<b>\$63,520</b>
<b>Department Total after Depreciation</b>	<b>\$26,733</b>	<b>\$37,070</b>	<b>\$37,070</b>	<b>\$63,520</b>

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>ENVIRONMENTAL PLANNING &amp; ZONING</b>				
Regional Planning	\$50,618	\$51,200	\$51,428	\$52,800
Legal Services/ Advertising	\$5,388	\$42,000	\$49,111	\$33,000
	<b>\$56,006</b>	<b>\$93,200</b>	<b>\$100,539</b>	<b>\$85,800</b>
<b>COMMUNITY DEVELOPMENT</b>				
Accessibility Initiatives	\$0	\$25,000	\$239	\$31,600
Economic Development Initiatives	\$3,063	\$4,200	\$4,854.78	\$2,500
	<b>\$3,063</b>	<b>\$29,200</b>	<b>\$5,094</b>	<b>\$34,100</b>
<b>OTHER ENVIRONMENTAL SERVICES</b>				
Tourism	\$7,817	\$8,000	\$8,766	\$8,500
Public Comfort Stations	\$23,838	\$20,050	\$21,739	\$24,500
Community Beautification	\$395	\$22,000	\$18,703	\$3,000
Climate Mitigation	\$0	\$24,751	\$7,071	\$0
Public Receptions	\$0	\$500	\$0	\$500
Wharf Expenses	\$1,610	\$1,500	\$2,063	\$2,300
	<b>\$33,659</b>	<b>\$76,801</b>	<b>\$58,342</b>	<b>\$38,800</b>

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>NON OPERATING EXPENSES</b>				
Capital Projects	\$0	\$3,082,003	\$0	\$6,240,486
<b>Total Operating Expenses (Before Depreciation)</b>	<b>\$92,727</b>	<b>\$199,201</b>	<b>\$163,975</b>	<b>\$158,700</b>
<b>Total Non Operating Expenses</b>	<b>\$0</b>	<b>\$3,082,003</b>	<b>\$0</b>	<b>\$6,240,486</b>
<b>Total Expenses (Before Depreciation)</b>	<b>\$92,727</b>	<b>\$3,281,204</b>	<b>\$163,975</b>	<b>\$6,399,186</b>

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>ADMINISTRATION</b>				
Rec Administration Salaries	\$3,654	\$3,805	\$3,560	\$3,995
	<b>\$3,654</b>	<b>\$3,805</b>	<b>\$3,560</b>	<b>\$3,995</b>

**PROGRAMS & SERVICES**

Special Projects	\$350	\$800	\$236	\$800
Centennial Projects	\$11,382	\$0	\$5,878	\$0
Public Engagement	\$0	\$3,000	\$723	\$3,000
Active Transportation	\$16,304	\$13,965	\$13,733	\$0
Other Subsidies	\$0	\$1,045	\$1,045	\$1,050
	<b>\$28,036</b>	<b>\$18,810</b>	<b>\$21,615</b>	<b>\$4,850</b>

**PARKS PLAYGROUNDS FIELDS**

Parks Fields Playgrounds	\$1,919	\$4,500	\$3,391	\$4,800
Insurance	\$704	\$820	\$817	\$820
Labour	\$17,702	\$22,162	\$21,503	\$22,420
Travel/Mileage	\$1,641	\$1,800	\$689	\$1,800
Swimming Pool Operation	\$14,521	\$10,000	\$11,069	\$15,000
	<b>\$36,486</b>	<b>\$39,282</b>	<b>\$37,469</b>	<b>\$44,840</b>



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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>CULTURAL BUILDINGS &amp; FACILITIES</b>				
SouthShore Regional Library	\$5,769	\$6,100	\$4,284	\$5,400
Heritage Properties	\$456	\$2,500	\$500	\$2,500
Mahone Bay Museum	\$7,852	\$8,100	\$7,662	\$8,100
Bandstand Maintenance	\$795	\$500	\$473	\$1,000
	<b>\$14,872</b>	<b>\$17,200</b>	<b>\$12,919</b>	<b>\$17,000</b>

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>NON OPERATING EXPENSES</b>				
Capital Projects	<b>\$0</b>	<b>\$85,000</b>	<b>\$38,450</b>	<b>\$108,000</b>
<b>Total Operating Expenses (Before Depreciation)</b>	<b>\$83,048</b>	<b>\$79,097</b>	<b>\$75,562</b>	<b>\$70,685</b>
<b>Total Non Operating Expenses</b>	<b>\$0</b>	<b>\$85,000</b>	<b>\$38,450</b>	<b>\$108,000</b>
<b>Total Expenses (Before Depreciation)</b>	<b>\$83,048</b>	<b>\$164,097</b>	<b>\$114,012</b>	<b>\$178,685</b>

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>EDUCATION</b>				
Education - Mandatory Contribution	\$405,008	\$422,870	\$422,870	\$428,727
<b>FISCAL SERVICES</b>				
<b>DEBT CHARGES</b>				
Principal Installments or Sinking Fund Reg.	\$123,100	\$84,089	\$84,100	\$73,100
	<u>\$123,100</u>	<u>\$84,089</u>	<u>\$84,100</u>	<u>\$73,100</u>

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>TRANSFERS TO/FROM FUNDS</b>				
<b>TRANSFER TO OWN FUNDS &amp; AGENCIES-OTHER FUNDS</b>				
Special Reserve Fund - Capital	\$525,151	\$221,086	\$370,912	\$549,037
Special Reserve Fund- Town Equipment	\$17,000	\$20,000	\$20,000	\$15,000
Special Reserve Fund - Wastewater	\$0	\$0	\$0	\$15,000
Special Reserve Fund-Operating	\$101,702	\$150,000	\$150,000	\$150,000
General Capital Fund (from Revenue)	\$0	\$0	\$0	\$0
Water Utility Levy (Infrastructure Funds)	\$25,000	\$15,000	\$15,000	\$0
	<b>\$668,853</b>	<b>\$406,086</b>	<b>\$555,912</b>	<b>\$729,037</b>
<b>TRANSFER FROM RESERVES</b>				
Transfer- Operating Reserve	\$119,207	\$211,886	\$0	\$118,700
Transfers- Gas Tax	\$0	\$53,965	\$0	\$33,000
Transfers-Equipment Reserve	\$0	\$0	\$0	\$0
<b>TOTAL LOCAL GOVERNMENTS</b>	<b>\$119,207</b>	<b>\$265,851</b>	<b>\$0</b>	<b>\$151,700</b>
<b>Department Totals</b>	<b>(\$549,646)</b>	<b>(\$140,235)</b>	<b>(\$555,912)</b>	<b>(\$577,337)</b>

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>INSIDE REVENUE</b>				
Residential Assessment	\$138,813.06	\$169,616.70	\$169,542.40	\$214,764.17
Commercial Assessment	\$23,128.76	\$27,852.12	\$26,604.19	\$34,415.53
Resource- Assessable	\$1,641.87	\$1,942.25	\$1,917.65	\$2,450.56
	<b>\$163,583.69</b>	<b>\$199,411.07</b>	<b>\$198,064.24</b>	<b>\$251,630.26</b>

**OUTSIDE REVENUE**

Protective Services - Outside Area Revenue	\$152,462.05	\$155,336.00	\$154,695.97	\$157,993.11
--	--------------	--------------	--------------	--------------

**OTHER REVENUE**

Donations - Fire Dept	\$17,704	\$5,000	\$1,555	\$15,000
-----------------------	----------	---------	---------	----------

**TOTAL REVENUE**

<b>\$333,749.74</b>	<b>\$359,747.07</b>	<b>\$354,315.21</b>	<b>\$424,623.37</b>
---------------------	---------------------	---------------------	---------------------

**EXPENSES**

**ADMINISTRATION**

Telephone	\$2,639	\$2,750	\$2,109	\$4,150
Conventions & Events	\$4,224	\$4,000	\$0	\$4,000
Insurance - Firefighters	\$713	\$2,900	\$2,713	\$3,045
Allocation of Staff Salaries	\$0	\$0	\$0	\$5,000
Liability Insurance	\$2,260	\$2,620	\$2,621	\$3,150
	<b>\$9,836</b>	<b>\$12,270</b>	<b>\$7,443</b>	<b>\$19,345</b>

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>FIRE FIGHTING FORCE</b>				
Honourarium	\$12,000	\$16,800	\$16,800	\$24,300
Fire Alarm System	\$5,029	\$4,800	\$3,244	\$4,550
	<b>\$17,029</b>	<b>\$21,600</b>	<b>\$20,044</b>	<b>\$28,850</b>
<b>TRAINING</b>				
Training	<b>\$1,125</b>	<b>\$4,500</b>	<b>\$0</b>	<b>\$4,500</b>
<b>FIRE STATION &amp; BUILDINGS</b>				
Insurance	\$2,727	\$3,165	\$3,164	\$3,805
Repairs	\$6,781	\$2,000	\$1,592	\$4,500
Fuel	\$3,935	\$1,900	\$790	\$1,900
Electricity	\$9,408	\$10,500	\$6,493	\$14,900
Water	\$1,351	\$1,300	\$1,197	\$1,750
Janitor Supplies	\$927	\$1,200	\$428	\$1,200
	<b>\$25,129</b>	<b>\$20,065</b>	<b>\$13,664</b>	<b>\$28,055</b>

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>FIRE FIGHTING EQUIPMENT</b>				
Vehicles	\$16,327	\$18,000	\$10,949	\$14,000
Hose & Couplings	\$4,893	\$3,500	\$96	\$3,000
Uniforms	\$29	\$3,500	\$568	\$6,000
Fire Wells / Dry Hydrants	\$0	\$500	\$0	\$500
Insurance	\$8,988	\$10,425	\$10,426	\$12,530
Other Equipment	\$8,697	\$7,000	\$9,935	\$6,000
Recharging	\$0	\$1,000	\$0	\$1,000
Radio Repairs & Licenses	\$4,354	\$4,500	\$1,093	\$4,500
Others Expenses	\$1,579	\$1,500	\$118	\$1,500
	<b>\$44,867</b>	<b>\$49,925</b>	<b>\$33,185</b>	<b>\$49,030</b>
<b>PROTECTIVE SERVICES - DEBT CHARGES</b>				
FD-Debt Chgs-Interest	\$275	\$0	\$0	\$44,100
<b>SUB TOTAL - FIRE PROTECTION</b>	<b>\$98,262</b>	<b>\$108,360</b>	<b>\$74,336</b>	<b>\$173,880</b>

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>NON OPERATING EXPENSES</b>				
Water Supply & Hydrants	\$132,431	\$177,172	\$177,172	\$180,480
Transfer to Fire Equipment Reserve	\$57,500	\$55,000	\$102,800	\$70,000
Depreciation - Fire Service	\$0	\$0	\$0	\$0
	<b>\$189,931</b>	<b>\$232,172</b>	<b>\$279,972</b>	<b>\$250,480</b>
<b>Operating Surplus/(Deficit)</b>	<b>\$45,557</b>	<b>\$19,215</b>	<b>\$7</b>	<b>\$263</b>



**TOWN OF MAHONE BAY  
WATER UTILITY**

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>OPERATING REVENUE</b>				
<b>METERED SALES</b>				
Residential	\$304,483	\$363,520	\$348,779	\$375,606
Commercial	\$161,967	\$204,480	\$186,334	\$211,279
	<b>\$466,449</b>	<b>\$568,000</b>	<b>\$535,113</b>	<b>\$586,885</b>
<b>FIRE PROTECTION</b>				
Public Fire Protection	\$132,831	\$177,172	\$177,172	\$183,044
	<b>\$132,831</b>	<b>\$177,172</b>	<b>\$177,172</b>	<b>\$183,044</b>
<b>SPRINKLER SERVICE</b>	<b>\$1,440</b>	<b>\$1,440</b>	<b>\$2,000</b>	<b>\$1,440</b>
<b>OTHER OPERATING REVENUE</b>				
Special Services	\$4,500	\$5,000	\$4,783	\$5,000
Rent (Aliant & Eastlink)	\$4,771	\$4,800	\$4,771	\$4,800
	<b>\$9,271</b>	<b>\$9,800</b>	<b>\$9,554</b>	<b>\$9,800</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$609,991</b>	<b>\$756,412</b>	<b>\$723,838</b>	<b>\$781,169</b>

**TOWN OF MAHONE BAY  
WATER UTILITY**

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>NON-OPERATING REVENUE</b>				
Interest	\$719	\$500	\$652	\$1,000
Grants	\$0	\$0	\$0	\$0
Appropriations From Other Funds	\$25,000	\$15,000	\$15,000	\$0
Amortization of Deferred Assistance	\$0	\$0	\$0	\$0
Transfer From Depreciation Fund	\$0	\$0	\$0	\$0
Other	\$195	\$10,500	\$9,845	\$500
	<b>\$25,913</b>	<b>\$26,000</b>	<b>\$25,497</b>	<b>\$1,500</b>
<b>TOTAL REVENUE</b>	<b>\$635,905</b>	<b>\$782,412</b>	<b>\$749,336</b>	<b>\$782,669</b>

**TOWN OF MAHONE BAY  
WATER UTILITY**

Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
-------------------	-------------------	----------------------	-------------------

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

**SUPERVISION & MAINTENANCE**

Maintenance of Intakes	\$752	\$4,000	\$0	\$3,000
------------------------	-------	---------	-----	---------

<b>TOTAL SOURCE OF SUPPLY</b>	<b>\$752</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$3,000</b>
-------------------------------	--------------	----------------	------------	----------------

**PUMPING**

**OPERATING & MAINTENANCE**

Power Purchased	\$19,003	\$16,600	\$15,241	\$16,600
Structures & Improvements	\$2,455	\$1,000	\$362	\$1,000
Pumping Equipment	\$3,274	\$4,000	\$2,291	\$4,000
	<b>\$29,330</b>	<b>\$27,322</b>	<b>\$23,573</b>	<b>\$27,365</b>

<b>TOTAL PUMPING</b>	<b>\$29,330</b>	<b>\$27,322</b>	<b>\$23,573</b>	<b>\$27,365</b>
----------------------	-----------------	-----------------	-----------------	-----------------

**TOWN OF MAHONE BAY  
WATER UTILITY**

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>WATER TREATMENT</b>				
	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>SUPERVISION &amp; ENGINEERING</b>				
Treatment - Supervision & Engin.	\$0	\$0	\$0	\$0
WTR - Administration Salaries	\$9,135	\$9,513	\$9,257	\$9,990
	<b>\$9,135</b>	<b>\$9,513</b>	<b>\$9,257</b>	<b>\$9,990</b>
<b>OPERATING LABOR</b>	<b>\$18,395</b>	<b>\$22,887</b>	<b>\$22,713</b>	<b>\$23,059</b>
<b>OPERATING SUPPLIES &amp; EXPENSES</b>				
Chemicals & Additives	\$51,158	\$66,900	\$51,101	\$60,000
Water Testing Fees	\$10,035	\$16,200	\$10,617	\$12,000
Treatment Structures & Improvements	\$6,863	\$5,900	\$4,908	\$10,690
Electricity	\$29,967	\$31,600	\$28,769	\$31,600
Internet/ Scada	\$5,084	\$3,200	\$2,853	\$3,500
Treatment - Equipment	\$13,577	\$14,000	\$11,180	\$12,500
	<b>\$116,684</b>	<b>\$137,800</b>	<b>\$109,429</b>	<b>\$130,290</b>
<b>TOTAL WATER TREATMENT</b>	<b>\$144,213</b>	<b>\$170,200</b>	<b>\$141,399</b>	<b>\$163,339</b>

**TOWN OF MAHONE BAY  
WATER UTILITY**

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>TRANSMISSION &amp; DISTRIBUTION</b>				
<b>SUPERVISION &amp; ENGINEERING</b>	<b>\$9,135</b>	<b>\$9,513</b>	<b>\$9,257</b>	<b>\$9,990</b>
<b>OPERATING LABOR - MAINS</b>	<b>\$68,980</b>	<b>\$85,826</b>	<b>\$85,175</b>	<b>\$86,475</b>
<b>MAINTENANCE OF PLANTS</b>				
Reservoirs	\$0	\$1,500	\$105	\$3,000
Structures & Improvements	\$0	\$1,000	\$0	\$1,000
Distribution Mains	\$7,836	\$11,000	\$5,913	\$10,000
Transmission Mains	\$0	\$1,000	\$0	\$1,000
Water Pal System - Filter Modules	\$12,000	\$12,000	\$12,000	\$12,000
Services	\$113	\$4,000	\$1,317	\$4,000
Meters	\$15	\$500	\$1,841	\$500
Hydrants	\$78	\$2,000	\$2,840	\$2,500
	<b>\$20,042</b>	<b>\$33,000</b>	<b>\$24,015</b>	<b>\$34,000</b>
<b>OTHER OPERTING EXPENSES</b>				
Transportation	\$5,603	\$6,000	\$3,699	\$6,000
Shop Expenses	\$383	\$500	\$334	\$1,000
	<b>\$5,985</b>	<b>\$6,500</b>	<b>\$4,033</b>	<b>\$7,000</b>
<b>TOTAL T&amp;D</b>	<b>\$104,143</b>	<b>\$134,839</b>	<b>\$122,481</b>	<b>\$137,465</b>

**TOWN OF MAHONE BAY  
WATER UTILITY**

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>ADMIN &amp; GENERAL</b>				
<b>SALARIES</b>				
Allocated	\$77,920	\$73,500	\$72,946	\$75,530
Officers & Executives	\$8,564	\$8,641	\$8,396	\$8,705
	<b>\$86,484</b>	<b>\$82,141</b>	<b>\$81,342</b>	<b>\$84,235</b>
<b>GENERAL OFFICE EXPENSES</b>				
Training - Water	\$1,727	\$4,350	\$2,268	\$4,350
Health and Safety - Water	\$548	\$3,000	\$2,896	\$4,000
Allocated Office Expenses	\$13,000	\$13,634	\$13,634	\$13,634
Advertising	\$1,048	\$500	\$118	\$500
Mileage Water Staff	\$0	\$500	\$43	\$500
Telephone/Internet	\$961	\$1,100	\$762	\$1,100
Employee Benefits	\$33,745	\$36,610	\$36,663	\$38,335
Uncollectible Accounts	\$0	\$300	\$0	\$300
	<b>\$51,029</b>	<b>\$59,994</b>	<b>\$56,383</b>	<b>\$62,719</b>

**TOWN OF MAHONE BAY  
WATER UTILITY**

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>ADMIN &amp; GENERAL CONTINUED</b>				
<b>PROFESSIONAL FEES</b>				
Auditors	\$5,750	\$12,360	\$3,975	\$4,200
Legal	\$0	\$750	\$0	\$750
Special Services	\$0	\$6,665	\$6,665	\$31,000
	<b>\$5,750</b>	<b>\$19,775</b>	<b>\$10,640</b>	<b>\$35,950</b>
<b>OTHER OPERATING EXPENSES</b>				
Regulatory Expenses	\$1,590	\$1,650	\$1,605	\$1,650
Insurance	\$6,644	\$7,710	\$7,707	\$9,265
<b>TOTAL</b>	<b>\$8,234</b>	<b>\$9,360</b>	<b>\$9,312</b>	<b>\$10,915</b>
<b>TOTAL ADMIN &amp; GENERAL</b>	<b>\$151,498</b>	<b>\$171,270</b>	<b>\$157,677</b>	<b>\$193,819</b>
<b>DEPRECIATION</b>	<b>\$123,579</b>	<b>\$138,500</b>	<b>\$124,700</b>	<b>\$130,000</b>
<b>TAXES</b>	<b>\$679</b>	<b>\$650</b>	<b>\$679</b>	<b>\$650</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$554,194</b>	<b>\$646,781</b>	<b>\$570,509</b>	<b>\$655,638</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$81,711</b>	<b>\$135,631</b>	<b>\$178,827</b>	<b>\$127,031</b>

**TOWN OF MAHONE BAY  
WATER UTILITY**

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>NON OPERATING EXPENSES</b>				
<b>REDEMPTION OF LONG TERM DEBT</b>				
Principal	\$59,200	\$54,211	\$54,200	\$54,211
Prinicipal Interfund Loan	\$8,300	\$8,300	\$8,300	\$8,300
	<b>\$67,500</b>	<b>\$62,511</b>	<b>\$62,500</b>	<b>\$62,511</b>
<b>INTEREST ON LONG TERM DEBT</b>	<b>\$28,415</b>	<b>\$40,400</b>	<b>\$24,628</b>	<b>\$20,845</b>
<b>OTHER INTEREST</b>				
Non-Oper.-Other Interest	\$171	\$100	\$110	\$100
Short Term Borrowing	\$0	\$0	\$0	\$0
Interfund	\$932	\$1,002	\$0	\$1,002
	<b>\$1,103</b>	<b>\$1,102</b>	<b>\$110</b>	<b>\$1,102</b>
<b>CAPITAL OUT OF REVENUE</b>	<b>\$22,380</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL NON OPERATING EXPENSES</b>	<b>\$119,398</b>	<b>\$104,013</b>	<b>\$87,238</b>	<b>\$84,458</b>
<b>UTILITY SURPLUS (DEFICIT)</b>	<b>(\$37,687)</b>	<b>\$31,618</b>	<b>\$91,588</b>	<b>\$42,573</b>



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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>OPERATING REVENUE</b>				
Domestic Service-Sales	\$1,084,605	\$1,097,000	\$1,030,939	\$1,097,000
Commercial Service-Sales	\$107,006	\$105,000	\$99,306	\$105,000
Industrial Power-Sales	\$783,209	\$792,000	\$716,604	\$792,000
Street Lighting	\$46,268	\$46,800	\$46,272	\$46,800
Misc Revenue (Conn Charges)	\$2,500	\$3,500	\$2,280	\$3,500
Electrical Wiring Permit Fees	\$3,233	\$3,300	\$4,311	\$3,300
Sale of Excess Renewal Certificates	\$30,402	\$16,500	\$16,500	\$16,500
	<b>\$2,057,223</b>	<b>\$2,064,100</b>	<b>\$1,916,212</b>	<b>\$2,064,100</b>
<b>NON OPERATING REVENUE</b>				
Interest on Overdue Accounts	\$3,657	\$2,400	\$2,414	\$3,600
Interest Revenue	\$0	\$0	\$1,321	\$0
Other Revenue	\$18,141	\$18,500	\$26,774	\$17,500
Revenue From Riverport	\$0	\$0	\$0	\$225,925
	<b>\$21,798</b>	<b>\$20,900</b>	<b>\$30,508</b>	<b>\$247,025</b>
<b>TOTAL REVENUE</b>	<b>\$2,079,021</b>	<b>\$2,085,000</b>	<b>\$1,946,720</b>	<b>\$2,311,125</b>

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>EXPENDITURES</b>				
<b>POWER PURCHASE</b>				
Power Purchased -NSPI	\$925,367	\$200,000	\$248,550	\$333,550
Power Purchased -AREA	\$461,764	\$510,243	\$495,410	\$529,500
Power Purchased - Imports	\$223,599	\$526,268	\$497,514	\$580,700
	<b>\$1,610,729</b>	<b>\$1,236,511</b>	<b>\$1,241,474</b>	<b>\$1,443,750</b>
<b>DISTRIBUTION COSTS</b>				
Supervision Salaries	\$10,962	\$11,415	\$10,678	\$11,985
Salaries	\$107,171	\$116,920	\$114,987	\$285,000
Staff Mileage	\$120	\$200	\$206	\$400
Employee Benefits	\$36,667	\$34,710	\$22,584	\$75,550
Engineering/Consultants	\$0	\$5,000	\$0	\$5,000
Contracted Services -Operating	\$11,375	\$10,000	\$10,415	\$15,000
Supplies	\$0	\$1,000	\$58	\$1,000
Staff Communications -Cell Phones	\$1,473	\$800	\$641	\$2,000
Meters Expenses	\$1,541	\$3,000	\$818	\$5,000
Maintenance of Transformers	\$0	\$500	\$1,445	\$5,000
Maintenance of Services	\$0	\$500	\$0	\$500
Reading Meters	\$2,302	\$3,290	\$3,824	\$3,300

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>DISTRIBUTION COSTS CONT'D</b>				
Street Light Expense	\$2,565	\$1,200	\$0	\$1,200
Small Tools	\$11,655	\$5,000	\$2,048	\$4,000
Vehicle Expense	\$7,976	\$20,000	\$18,128	\$36,200
Training Costs - Electric	\$3,591	\$3,600	\$95	\$6,000
Health and Safety	\$0	\$2,000	\$5,639	\$9,000
Other Expense	\$11,966	\$86,818	\$53,055	\$92,000
	<b>\$209,365</b>	<b>\$305,953</b>	<b>\$244,620</b>	<b>\$558,135</b>
<b>ADMINISTRATION</b>				
Executive Salaries	\$21,408	\$21,603	\$20,533	\$21,765
Accounting Salaries & CAO	\$100,885	\$63,500	\$62,346	\$57,765
Other Office Salaries	\$13,344	\$43,700	\$0	\$73,900
Auditors	\$17,850	\$16,800	\$6,625	\$6,900
Bad Debt Expense	(\$220)	\$1,000	\$0	\$1,000
Electric Light Coop /Area Costs	\$4,914	\$1,000	\$1,750	\$1,000
Photocopy Lease/Rental	\$2,880	\$2,950	\$2,424	\$2,950
Computer Maintenance (Procom)	\$4,140	\$4,350	\$4,239	\$4,350
Legal Services	\$0	\$0	\$0	\$0
Office Costs Shared	\$26,600	\$27,669	\$27,669	\$27,681
Misc Office Expenses	\$292	\$500	\$475	\$500
Insurance	\$8,970	\$10,410	\$10,405	\$12,505
Regulatory Expense	\$2,224	\$7,200	\$2,227	\$7,200
	<b>\$203,288</b>	<b>\$200,682</b>	<b>\$138,693</b>	<b>\$217,516</b>
<b>Depreciation of Plant</b>	<b>\$44,780</b>	<b>\$45,800</b>	<b>\$45,875</b>	<b>\$46,000</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$2,068,161</b>	<b>\$1,788,946</b>	<b>\$1,670,662</b>	<b>\$2,265,401</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$10,860</b>	<b>\$296,054</b>	<b>\$276,059</b>	<b>\$45,724</b>

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
<b>NON OPERATING EXPENSES</b>				
<b>Interest Expense</b>	<b>\$1,096</b>	<b>\$500</b>	<b>\$525</b>	<b>\$500</b>
<b>Capital From Revenue</b>	<b>\$138,700</b>	<b>\$148,500</b>	<b>\$108,720</b>	<b>\$0</b>
<b>TOTAL NON OPERATING EXPENSES</b>	<b>\$139,796</b>	<b>\$149,000</b>	<b>\$109,245</b>	<b>\$500</b>
<b>UTILITY SURPLUS (DEFICIT)</b>	<b>(\$128,936)</b>	<b>\$147,054</b>	<b>\$166,814</b>	<b>\$45,224</b>

## PARK CEMETERY

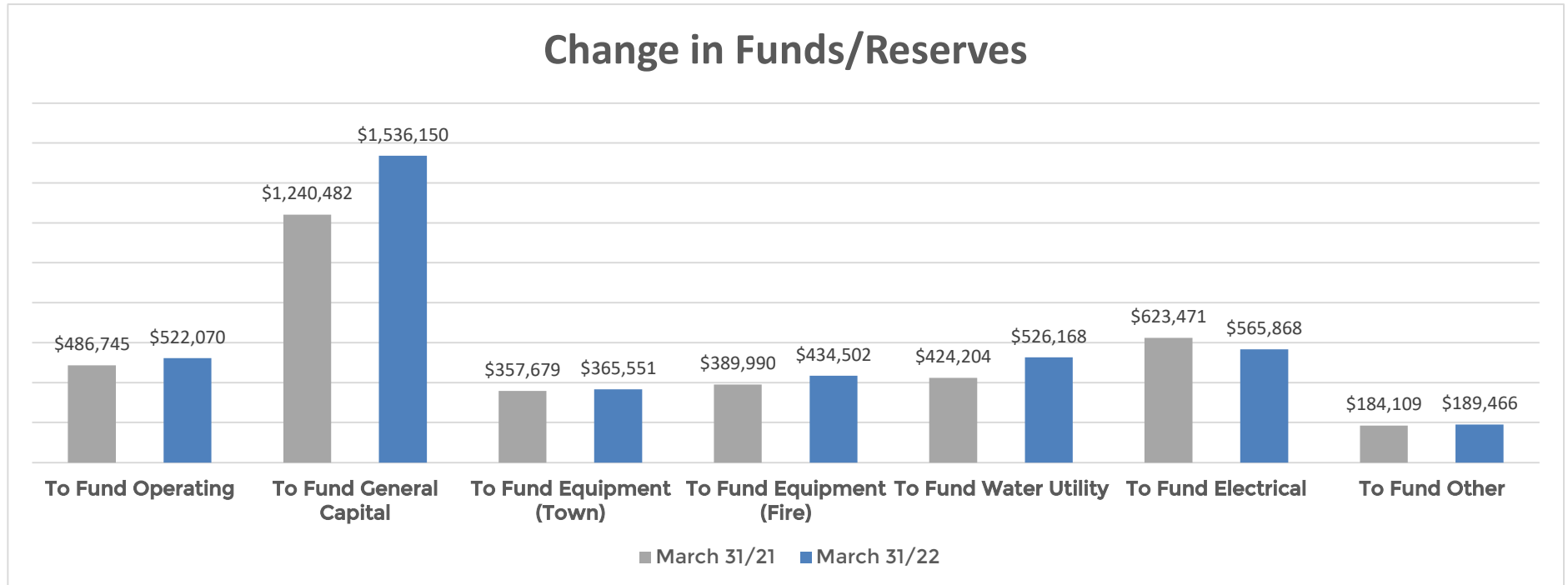
### Operating Budget

	2019/20 ACTUALS	2020/21 BUDGET	2020/21 YTD	2021/22 BUDGET
<b>Revenue</b>				
Investment income	\$ 1,364	\$ 1,650	\$ 853	\$ 1,250
Grant from Town	\$ 8,507	\$ 15,200	\$ 3,838	\$ 8,950
Donations	\$ -	\$ -	\$ 250	\$ 200
Perpetual Care/Sale of Lots	\$ 4,550	\$ 3,500	\$ 2,600	\$ 3,250
Interment Fees	\$ 1,200	\$ 1,500	\$ 1,000	\$ 1,300
Monument Fees	\$ 450	\$ 400	\$ 100	\$ 250
Transfer from Perpetual Care	\$ -	\$ -	\$ -	\$ -
	\$ 16,071	\$ 22,250	\$ 8,641	\$ 15,200
<b>Expenditures</b>				
Signage	\$ -	\$ 250	\$ -	\$ -
Trees/Improvements	\$ -	\$ 5,000	\$ 730	\$ 2,000
Mowing and grounds upkeep	\$ 8,507	\$ 8,800	\$ 2,253	\$ 5,000
Soil and Other Materials	\$ 313	\$ 500	\$ 626	\$ 500
Roads and Improvements	\$ -	\$ 1,000	\$ 515	\$ 1,000
Monuments	\$ 2,702	\$ 2,000	\$ -	\$ 1,000
Administration/Legal/Audit	\$ -	\$ 1,200	\$ 1,064	\$ 1,200
Transfer to Perpetual Care Fund	\$ 4,550	\$ 3,500	\$ 3,453	\$ 4,500
	\$ 16,071	\$ 22,250	\$ 8,641	\$ 15,200
<b>Surplus of revenue over expenditures</b>	\$ 0	\$ -	\$ -	\$ -

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

	2019/20 ACTUALS	2020/21 BUDGET	2020/21 YTD	2021/22 BUDGET
<b>Revenue</b>				
Investment income	\$ 3,529	\$ 3,400	\$ 3,293	\$ 3,400
Grant from Town	2,522	6,870	2,837	7,570
Donations	\$ 20,140	\$ -	\$ 25	\$ -
Perpetual care	-	-	-	-
Annual upkeep	\$ 30	\$ 30	\$ 30	\$ 30
	\$ 26,221	\$ 10,300	\$ 6,185	\$ 11,000
<b>Expenditures</b>				
Improvements/Grounds Upkeep	\$ -	\$ 2,500	\$ -	\$ 2,500
Mowing	6,209	6,600	2,409	4,500
Administration/Legal/Audit	\$ -	\$ 1,200	\$ 471	\$ 600
Mapping Project	12	-	12	-
Transfer to Perpetual Care	\$ 20,000	\$ -	\$ 3,293	\$ 3,400
	\$ 26,221	\$ 10,300	\$ 6,185	\$ 11,000
<b>Surplus of revenue over expenditures</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ -</b>

## Status of Town Funds (unaudited)

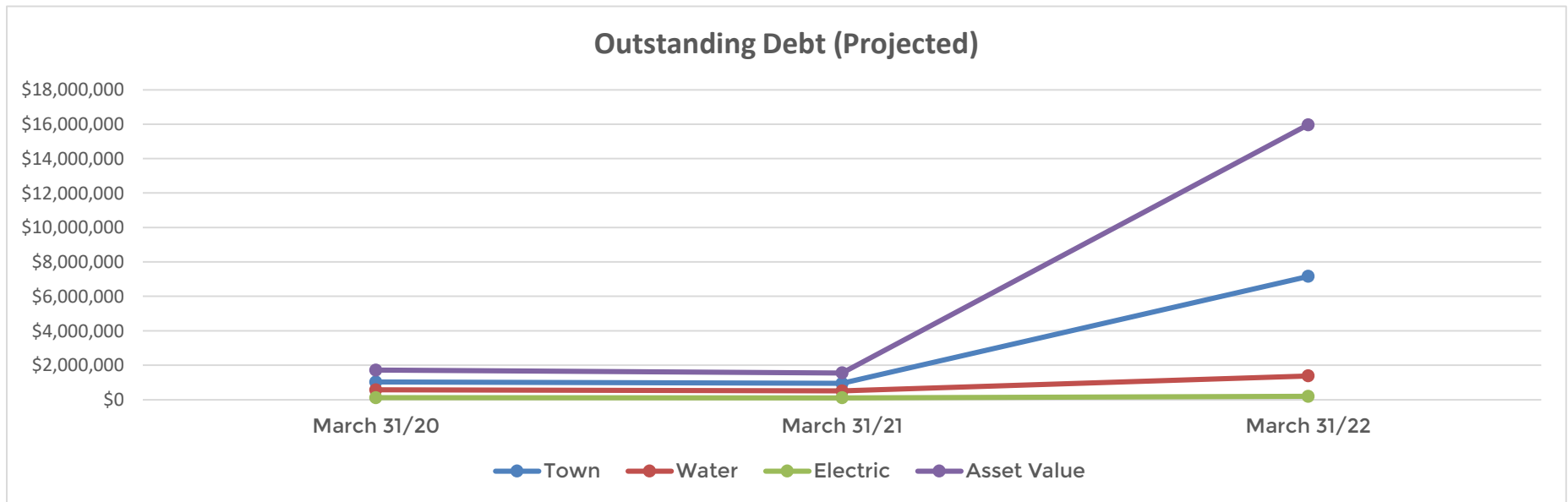


	March 31/21	March 31/22
To Fund Operating	\$486,745	\$522,070
To Fund General Capital	\$1,240,482	\$1,536,150
To Fund Equipment (Town)	\$357,679	\$365,551
To Fund Equipment (Fire)	\$389,990	\$434,502
To Fund Water Utility	\$424,204	\$526,168
To Fund Electrical	\$623,471	\$565,868
To Fund Other	\$184,109	\$189,466
	<b>3,706,680</b>	<b>4,139,774</b>

<b>FUND</b>	<b>Estimated Cash Balance March 31/21</b>	<b>Estimated Expenses 2021/22</b>	<b>Estimated Income 2021/22</b>	<b>Estimated Cash Balance March 31/2022</b>
Electric Light Operating Fund (Surplus)	\$463,866	\$91,000	\$45,224	\$418,090
Town Operating Fund (Surplus)	\$191,265	\$0	\$0	\$191,265
Water Operating Fund (Surplus)	\$138,525	\$13,500	\$42,573	\$167,598
	<b>\$793,657</b>	<b>\$104,500</b>	<b>\$87,796</b>	<b>\$776,953</b>

	<b>Actual Cash Balance March 31/21</b>	<b>Estimated Expenses 2021/22</b>	<b>Estimated Income 2021/21</b>	<b>Estimated Cash Balance March 31/2022</b>
Athletic & Cultural Trust	\$3,599	\$0	\$49	\$3,648
Capital Reserve	\$973,871	\$389,000	\$549,037	\$1,133,908
Bayview Cemetery	\$59,331	\$0	\$808	\$60,139
Park Cemetery Perpetual Care	\$121,179	\$0	\$4,500	\$125,679
Electric Depreciation Reserve	\$159,605	\$60,000	\$48,174	\$147,779
Equipment Reserve - Town	\$357,679	\$12,000	\$19,872	\$365,551
Equipment Reserve - Fire	\$389,990	\$30,800	\$75,312	\$434,502
Operating Reserve	\$295,480	\$118,700	\$154,024	\$330,804
Gas Tax Reserve	\$266,611	\$33,000	\$168,631	\$402,242
Water Depreciation	\$285,679	\$61,000	\$133,891	\$358,570
<b>Total</b>	<b>\$2,913,024</b>	<b>\$704,500</b>	<b>\$1,154,297</b>	<b>\$3,362,821</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	\$1,029,780	\$945,680	\$7,163,091
Water	\$567,820	\$505,320	\$1,383,710
Electric	\$116,462	\$104,816	\$193,170
Asset Value	\$1,714,062	\$1,555,816	\$15,968,266
<i><b>Total Loans</b></i>	<b>\$1,714,062</b>	<b>\$1,555,816</b>	<b>\$8,739,970</b>

2021-22 POTENTIAL SPECIAL PROJECTS / STRATEGIC INITIATIVES

TOWN GENERAL OPERATING INITIATIVES

	Name	Total Town Costs (Budget)	Total External Funding (Budget)	Total Project Cost (Budget)	Town Cost Prior Year(s) (Actual)	Town Cost 2021/22 (Budget)	Town Cost - Future Year(s) (Budget)		External Funds Received (YTD)	External Funding Still Expected		Strategic Plan Link	Year
1	<b>MPS / LUB Update</b>	\$80,000	\$0	\$80,000	\$49,000	\$31,000	\$0		\$0	\$0		2.1.1	2021/22
	<b>Description:</b> Planning documents update contracted to Uprise Consulting, begun in 2020-21.												
	<b>Funding:</b> Operating Reserve (Town)												
2	<b>Accesibility Operational Plan</b>	\$25,000	\$0	\$25,000	\$0	\$25,000	\$0		\$0	\$0		1.3.1	2021/22
	<b>Description:</b> The Town participated in the development of the Lunenburg County Accessibility Plan in 2020-21. Each of the five units in the County signing onto this plan must now develop their own operational plans to implement this County-wide Accessibility Plan; Mahone Bay will contract engineering resources to support this process.												
	<b>Funding:</b> Gas Tax Reserve												
3	<b>Park Cemetery Mapping Project</b>	\$4,000	\$0	\$4,000	\$0	\$4,000	\$0		\$0	\$0		1.2.1	2021/22
	<b>Description:</b> In 2020-21 Town staff began a project to map Park Cemetery, building on prior mapping of Bayview Cemetery. To complete mapping of Park Cemetery a summer student initiative is proposed for 2021-22.												
	<b>Funding:</b> Operating Reserve (Town)												
4	<b>2021 Asset Management Project</b>	\$12,000	\$0	\$12,000	\$0	\$12,000	\$0		\$0	\$0		1.2.1	2021/22
	<b>Description:</b> Includes participation in AIM Cohort 2.0 (deferred from 2020-21) and initial collection of Natural Asset Data (with proposed volunteer support) to support development of asset management plans for natural assets, including Urban Forest Master Plan.												
	<b>Funding:</b> Operating Reserve (Town)												

2021-22 POTENTIAL SPECIAL PROJECTS / STRATEGIC INITIATIVES

TOWN GENERAL OPERATING INITIATIVES CONT'D

	Name	Total Town Costs (Budget)	Total External Funding (Budget)	Total Project Cost (Budget)	Town Cost Prior Year(s) (Actual)	Town Cost 2021/22 (Budget)	Town Cost - Future Year(s) (Budget)	External Funds Received (YTD)	External Funding Still Expected	Strategic Plan Link	Year
5	Housing Strategy Development	\$30,000	\$0	\$30,000	\$0	\$30,000	\$0	\$0	\$0	2.1.2	2021/22
Description: Development of Housing Strategy with affordability as its focus, as per Council's 2021-25 Strategic Plan; contracted. More information at <a href="https://assets.cmhc-schl.gc.ca/sf/project/cmhc/pdfs/content/en/housing-action-plans-guide-for-municipalities.pdf?rev=e78806ce-72a6-4c8e-9ef7-9ff73960e69b">https://assets.cmhc-schl.gc.ca/sf/project/cmhc/pdfs/content/en/housing-action-plans-guide-for-municipalities.pdf?rev=e78806ce-72a6-4c8e-9ef7-9ff73960e69b</a> .											
Funding: Operating Reserve (Town)											
6	Edgewater & Main Intersection	\$8,000	\$0	\$8,000	\$0	\$8,000	\$0	\$0	\$0	1.2.1	2021/22
Description: Conduct a Study and Design alternative options for the intersection of Edgewater and Main, on recommendation of Traffic Authority.											
Funding: Gas Tax											

2021-22 POTENTIAL SPECIAL PROJECTS / STRATEGIC INITIATIVES

WATER UTILITY INITIATIVES

Name		Total Town Costs (Budget)	Total External Funding (Budget)	Total Project Cost (Budget)	Town Cost Prior Year(s) (Actual)	Town Cost 2021/22 (Budget)	Town Cost - Future Year(s) (Budget)	External Funds Received (YTD)	External Funding Still Expected	Strategic Plan Link	Year
1	Water System Diagnostics	\$30,000	\$30,000	\$60,000	\$0	\$30,000	\$0	\$0	\$0	1.1.3	2021/22
Description: Diagnostics of water distribution system focusing on leak detection / loss prevention for the utility, with support from Provincial Capital Assistance Program (proposed).											
Funding: Water Operating Funds											

2021-22 POTENTIAL SPECIAL PROJECTS / STRATEGIC INITIATIVES

ELECTRIC UTILITY INITIATIVES

Name		Total Town Costs (Budget)	Total External Funding (Budget)	Total Project Cost (Budget)	Town Cost Prior Year(s) (Actual)	Town Cost 2021/22 (Budget)	Town Cost - Future Year(s) (Budget)	External Funds Received (YTD)	External Funding Still Expected	Strategic Plan Link	Year
1	Electric Utility Rate Study	\$5,000	\$0	\$5,000	\$0	\$5,000	\$0	\$0	\$0	1.1.1	2021/22
Description: Electric utility rates update to support long term electrical utility planning; with Riverport Electric Light Commission.											
Funding: Electric Operating Funds											
2	Grow the Load Initiatives	\$12,000	\$0	\$12,000	\$0	\$12,000	\$0	\$0	\$0	1.1.2	2021/22
Description: Electric utility initiatives with AREA intended to increase electrical utility load / target GHG reduction opportunities in electrical service territory.											
Funding: Electric Operating Funds											
3	Electrical Diagnostics	\$50,000	\$0	\$50,000	\$0	\$50,000	\$0	\$0	\$0	1.2.2	2021/22
Description: Diagnostics of electrical system focusing on condition of transformers, to support long term electrical utility planning (develop replacement schedule); with Riverport Electric Light Commission.											
Funding: Electric Operating Funds											

TOWN OF MAHONE BAY CAPITAL BUDGETS 2021/22

Source of Funding which is used for Captial & Other Expenditures

	BUDGET
Infrastructure Charges (\$295 per unit)	\$245,588
2020-21 Deed Transfer Tax (1.50%)	\$120,000
2020-21 Gas Tax	\$165,000
Solar Garden Construction Dividend	\$200,549
Wind Dividend from AREA	\$71,000
<b>Total Capital Revenue Available</b>	<b>\$802,137</b>
<b>Less:</b>	
Principal Debt Charges (Town )	\$73,100
Contribution to Town Equipment Reserve	\$15,000
Contribution to Wastewater Reserve	\$15,000
Contribution to Town Operating Reserve	\$150,000
<b>Total Transfers/Debt Charges</b>	<b>\$253,100</b>
<b>Funds Contributed to Capital Reserve</b>	<b>\$549,037</b>

## Proposed 2021-22 Capital Budget (Town)

	Strat. Plan Link	Department	2021-22 (Town Cost)	2021-22 (External Funds)	2021-22 (Total Cost)
Repair/Renovate Town Hall Facility	Prior	General Government	\$200,000		\$200,000
Description: Repair to the Town Hall Facility are well underway and expect to continue through the first few months of Fiscal 2021-22.					
Town Funds Source: Capital Reserve			External Funds Source: N/A		
Transportation Project 2021-22	1.3.2	Transportation	\$120,000		\$120,000
Description: Transportation improvements from 2020-21 (Clearwater-Main, new crosswalks, Cherry Lane one-way)					
Town Funds Source: Borrowing MFC			External Funds Source: N/A		
Security Cameras	N/A	General Government	\$4,000		\$4,000
Description: From 2020-21, install cameras at Town facilities					
Town Funds Source: Capital Reserve			External Funds Source: N/A		
Installation of New Sewer Services (As Needed)	N/A	Environmental Health	\$10,000		\$10,000
Description: As needed to support development.					
Town Funds Source: Capital Reserve			External Funds Source: N/A		
Replace Lift Station Pump (Small Pump)	N/A	Environmental Health	\$12,000		\$12,000
Description: Regular replacement of depreciated pumps					
Town Funds Source: Town Equipment Reserve			External Funds Source: N/A		

## Proposed 2021-22 Capital Budget (Town) - Cont'd

	Strat. Plan Link	Department	2021-22 (Town Cost)	2021-22 (External Funds)	2021-22 (Total Cost)
Sea Level Rise/Storm Protection - Edgewater St.	3.2.2	Environmental Dev.	\$24,486	<i>\$325,314</i>	\$349,800
Description: Shoreline Improvement Project as per 2016 concept ( <a href="https://www.townofmahonebay.ca/uploads/1/3/0/6/130665195/flood_prevention_and_shoreline_enhancement_.pdf">https://www.townofmahonebay.ca/uploads/1/3/0/6/130665195/flood_prevention_and_shoreline_enhancement_.pdf</a> ), dependant on external funding confirmation					
Town Funds Source: Borrowing MFC			External Funds Source: ICIP		
Purchase EV for Demonstration	3.1.3	Environmental Dev.	\$30,000	<i>\$0</i>	\$30,000
Description: Initial EV purchase for corporate / demonstration / community use					
Town Funds Source: Capital Reserve			External Funds Source: N/A		
Solar Garden Development	3.1.4	Environmental Dev.	\$1,567,535	<i>\$4,238,151</i>	\$5,805,686
Description: Community solar garden as part of AREA initiative, dependant on external funding					
Town Funds Source: Borrowing MFC			External Funds Source: ICIP (DoE&M)		
Fix/Repair Bayview Cemetery Fence	N/A	Recreation & Cultural	\$25,000	<i>\$25,000</i>	\$50,000
Description: Replacement of Bayview Cemetery fence on Main and Clearland with long-lasting composite					
Town Funds Source: Capital Reserve			External Funds Source: NS Streetscaping & Beautification		
Renovate Comfort Station for Year Round Use	N/A	Recreation & Cultural	\$6,000	<i>\$0</i>	\$6,000
Description: Renovation of Edgewater St. comfort station to include electrical heating / insulation.					
Town Funds Source: Capital Reserve			External Funds Source: N/A		



## Proposed 2021-22 Capital Budget (Town) - Cont'd

	Strat. Plan Link	Department	2021-22 (Town Cost)	2021-22 (External Funds)	2021-22 (Total Cost)
Drill Well at VIC (As Needed)	N/A	Environmental Dev.	\$10,000	\$0	\$10,000
Description: Drill well to provide water supply for VIC if current supply becomes unavailable.					
Town Funds Source: Capital Reserve			External Funds Source: N/A		
Lift Station Repairs	N/A	Environmental Dev.	\$40,000	\$0	\$40,000
Description: Improvement of lift stations for safe servicing / access per safety program recommendation.					
Town Funds Source: Capital Reserve			External Funds Source: N/A		
Speed Signs	N/A	Transportation	\$10,000	\$0	\$10,000
Description: Replacement of Speed Signs.					
Town Funds Source: Capital Reserve			External Funds Source: N/A		
PAA Pilot Project	N/A	Environmental Health	\$22,000	\$10,000	\$32,000
Description: Completion of PAA Effluent Treatment Pilot Project begun in 2020-21, supported by external funding.					
Town Funds Source: Capital Reserve			External Funds Source: PCAP		
Waste Receptacles	N/A	Recreation & Cultural	\$12,000		\$12,000
Description: From 2020-21, install dog waste bag dispensers/collectors at trail/park locations and additional waste receptacles in the downtown.					
Town Funds Source: Capital Reserve			External Funds Source: N/A		

## Proposed 2021-22 Capital Budget (Town) - Cont'd

	Strat. Plan Link	Department	2021-22 (Town Cost)	2021-22 (External Funds)	2021-22 (Total Cost)
Aquatic Gardens Entrances	N/A	Recreation & Cultural	\$10,000	<i>\$10,000</i>	\$20,000
Description: Improved entrances to Aquatic Gardens (Kinburn and Main via Quinlan) and new signage, supported by external funding.					
Town Funds Source: Capital Reserve			External Funds Source: ACCESS-ability		
Wharf Repairs (As Needed)	N/A	Environmental Dev.	\$5,000		\$5,000
Description: Additional wharf repairs as needed, including safety program recommendations.					
Town Funds Source: Capital Reserve			External Funds Source: N/A		
Bandstand Phase 3	N/A	Recreation & Cultural	\$5,000	<i>\$15,000</i>	\$20,000
Description: From 2020-21, continued improvement of the bandstand for performers / audiences, per ongoing engagement process, supported by donations (including already received donations) and external funding.					
Town Funds Source: Capital Reserve			External Funds Source: Canada Cultural Spaces + Donations		
Line Replacement - Fairmont to Civic 794 Main	1.1.4	Environmental Health	\$121,055	<i>\$327,296</i>	\$448,350
Description: Strategically replace/upgrade utility infrastructure as per Council's 2021-25 Strategic Plan, dependant on external funding.					
Town Funds Source: Borrowing MFC			External Funds Source: ICIP		
Line Replacement - Cherry Lane to Long Hill Rd.	1.1.4	Environmental Health	\$366,050	<i>\$989,675</i>	\$1,355,725
Description: Strategically replace/upgrade utility infrastructure as per Council's 2021-25 Strategic Plan, dependant on external funding.					
Town Funds Source: Borrowing MFC			External Funds Source: ICIP		

Proposed 2021-22 Capital Budget (Town) - Cont'd

	Strat. Plan Link	Department	2021-22 (Town Cost)	2021-22 (External Funds)	2021-22 (Total Cost)
Line Replacement - Main St. West (Civic 5 to Civic 147)	1.1.4	Environmental Health	\$44,205	<i>\$119,500</i>	\$163,705
Description: Strategically replace/upgrade utility infrastructure as per Council's 2021-25 Strategic Plan, dependant on external funding.					
Town Funds Source: Borrowing MFC			External Funds Source: ICIP		
Line Replacement - Long Hill Rd. to WTP	1.1.4	Environmental Health	\$211,180	<i>\$570,965</i>	\$782,145
Description: Strategically replace/upgrade utility infrastructure as per Council's 2021-25 Strategic Plan, dependant on external funding.					
Town Funds Source: Borrowing MFC			External Funds Source: ICIP		
Line Extension - Main St. East (Civic 932 to Civic 994)	3.3.2	Environmental Health	\$35,900	<i>\$97,065</i>	\$132,965
Description: Invest in infrastructure to eliminate remaining straight-pipes per Council's 2021-25 Strategic Plan.					
Town Funds Source: Borrowing MFC			External Funds Source: ICIP		
			<b>\$2,891,411</b>	<b>\$6,727,966</b>	<b>\$9,619,376</b>

Funding Summary:

Capital Reserves (Town):	\$389,000
Equipment Reserve (Town):	\$12,000
Borrowing MFC:	\$2,490,411
External Sources:	\$6,727,966
Total 2021/22 Capital Cost (Town)	<b>\$9,619,376</b>

## Proposed 2021-22 Capital Budget (Fire Services)

	Strat. Plan Link	Department	2021-22 (Town Cost)	2021-22 (External Funds)	2021-22 (Total Cost)
Build New Fire Station	Prior	Protective Services	\$3,052,000	\$0	\$3,052,000
Description: New fire station construction begun in 2020-21 per Council's 2018-21 Strategic Plan					
Town Funds Source: Borrowing MFC			External Funds Source: N/A		
New Digital Radios and Pagers	N/A	Protective Services	\$12,500	\$0	\$12,500
Description: Continued replacement of radios and pagers					
Town Funds Source: Fire Equipment Reserve			External Funds Source: N/A		
Replace Pumper Truck	N/A	Protective Services	\$675,000	\$0	\$675,000
Description: New pumper truck required underwriters' schedule					
Town Funds Source: Borrowing MFC			External Funds Source: N/A		
iPads for Fire Vehicles	N/A	Protective Services	\$2,700	\$0	\$2,700
Description: iPads in fire vehicles greatly enhance communications / reporting with new software					
Town Funds Source: Fire Equipment Reserve			External Funds Source: N/A		

Proposed 2021-22 Capital Budget (Fire Services) - Cont'd

	Strat. Plan Link	Department	2021-22 (Town Cost)	2021-22 (External Funds)	2021-22 (Total Cost)
New Bunker Gear	N/A	Protective Services	\$15,600	\$0	\$15,600
Description: Continued replacement of bunker gear					
Town Funds Source: Fire Equipment Reserve			External Funds Source: N/A		
			<u>\$3,757,800</u>	<u>\$0</u>	<u>\$3,757,800</u>

Funding Summary:

Equipment Reserve (Fire):	\$30,800
Borrowing MFC:	\$3,727,000
External Sources:	\$0
Total 2021/22 Capital Cost (Town)	<u>\$3,757,800</u>

## Proposed 2021-22 Capital Budget (Water Utility)

	Strat. Plan Link	2021-22 (Town Cost)	2021-22 (External Funds)	2021-22 (Total Cost)
Connection of New Water Services (As Needed)	N/A	\$5,000		\$5,000
Description: As needed to support development.				
<b>Town Funds Source: Water Capital Reserve</b>			<b>External Funds Source: N/A</b>	
Replace Hydrants As Needed	N/A	\$5,000		\$5,000
Description: Regular replacement of depreciated hydrants (as needed)				
<b>Town Funds Source: Water Capital Reserve</b>			<b>External Funds Source: N/A</b>	
Install Water Meters as Required	N/A	\$3,000		\$3,000
Description: As needed to support development.				
<b>Town Funds Source: Water Capital Reserve</b>			<b>External Funds Source: N/A</b>	
Install Corrosion Coating in Chemical Room	N/A	\$10,000		\$10,000
Description: Improvement to chemical room at treatment facility, as recommended				
<b>Town Funds Source: Water Surplus Funds</b>			<b>External Funds Source: N/A</b>	
Deadend Flushings - System Extremities	N/A	\$13,000		\$13,000
Description: Installation of deadend flushing equipment to reduce system issues from deadend lines				
<b>Town Funds Source: Water Capital Reserve</b>			<b>External Funds Source: N/A</b>	

Proposed 2021-22 Capital Budget (Water Utility) Cont'd

	Strat. Plan Link	2021-22 (Town Cost)	2021-22 (External Funds)	2021-22 (Total Cost)
Install Security Cameras	N/A	\$4,000		\$4,000
Description: From 2020-21, install cameras at Town facilities				
Town Funds Source: Water Surplus Funds		External Funds Source: N/A		
Install Level Control Valves	N/A	\$2,500	\$0	\$2,500
Description: Improvement to treatment facility, as recommended				
Town Funds Source: Water Capital Reserve		External Funds Source: ICIP		
Flow Meter at Water Treatment Plant	N/A	\$3,000	\$0	\$3,000
Description: Installation of flow meter to provide additional information to system operator				
Town Funds Source: Water Capital Reserve		External Funds Source: ICIP		
Rebuild Pump #1	N/A	\$5,000	\$0	\$5,000
Description: Replacement of rebuild of depreciated pumps (pump #1 for 2021-22)				
Town Funds Source: Water Capital Reserve		External Funds Source: ICIP		
Repair Roof on Old Water Pump House	N/A	\$4,500	\$0	\$4,500
Description: Improvement to pump house facility, as recommended				
Town Funds Source: Water Operating Funds		External Funds Source: ICIP		

## Proposed 2021-22 Capital Budget (Water Utility) Cont'd

	Strat. Plan Link	2021-22 (Town Cost)	2021-22 (External Funds)	2021-22 (Total Cost)
Exterior Walls at Water Treatment Plant	N/A	\$15,000	\$0	\$15,000
Description: Rehabilitation of water treatment facility per MAMP facilities report.				
Town Funds Source: Water Capital Reserve		External Funds Source: ICIP		
Replace Compressor at Water Treatment Plant	N/A	\$9,500	\$0	\$9,500
Description: Replacement of depreciated compressor at treatment plant.				
Town Funds Source: Water Capital Reserve		External Funds Source: N/A		
Line Replacement - Fairmont to Civic 794 Main	1.1.4	\$121,055	\$327,296	\$448,350
Description: Strategically replace/upgrade utility infrastructure as per Council's 2021-25 Strategic Plan, dependant on external funding				
Town Funds Source: Borrowing MFC		External Funds Source: ICIP		
Line Replacement - Cherry Lane to Long Hill Rd.	1.1.4	\$366,050	\$989,675	\$1,355,725
Description: Strategically replace/upgrade utility infrastructure as per Council's 2021-25 Strategic Plan, dependant on external funding				
Town Funds Source: Borrowing MFC		External Funds Source: ICIP		
Line Replacement - Main St. West (Civic 5 to Civic 147)	1.1.4	\$44,205	\$119,500	\$163,705
Description: Strategically replace/upgrade utility infrastructure as per Council's 2021-25 Strategic Plan, dependant on external funding				
Town Funds Source: Borrowing MFC		External Funds Source: ICIP		



Proposed 2021-22 Capital Budget (Water Utility) Cont'd

	Strat. Plan Link	2021-22 (Town Cost)	2021-22 (External Funds)	2021-22 (Total Cost)
Line Replacement - Long Hill Rd. to WTP	1.1.4	\$211,180	\$570,965	\$782,145
Description: Strategically replace/upgrade utility infrastructure as per Council's 2021-25 Strategic Plan, dependant on external funding				
Town Funds Source: Borrowing MFC		External Funds Source: ICIP		
Line Extension - Main St. East (Civic 932 to Civic 994)	3.3.2	\$35,900	\$97,065	\$132,965
Description: Invest in infrastructure to eliminate remaining straight-pipes per Council's 2021-25 Strategic Plan				
Town Funds Source: Borrowing MFC		External Funds Source: ICIP		
Service Extensions - Fairmont St.		\$100,000	\$0	\$100,000
Description: Extension of water service to end of Fairmont St.; placeholder (estimate currently being confirmed).				
Town Funds Source: Borrowing MFC		External Funds Source: Potential Cost Share with Property Owners		

\$957,890	\$2,104,501	\$3,062,390
-----------	-------------	-------------

Funding Summary:

Capital Reserve (Water):	\$61,000
Borrowing MFC:	\$878,390
Water Surplus Funds	\$13,500
New Water Services	\$5,000
External Sources:	\$2,104,501
Total 2021/22 Capital Cost (Water)	\$3,062,390

Proposed 2021-22 Capital Budget (Electric Utility)

	Strat. Plan Link	2021-22 (Town Cost)	2021-22 (External Funds)	2021-22 (Total Cost)
Pole/Line Replacements (As Needed)	N/A	\$25,000	\$0	\$25,000
Description: Replacement of depreciated system infrastructure as needed.				
Town Funds Source: Electric Capital Reserve		External Funds Source: N/A		
New Lines From Longhill to Blockhouse	N/A	\$60,000	\$0	\$60,000
Description: Replacement of depreciated system infrastructure.				
Town Funds Source: Electric Utility Operating		External Funds Source: N/A		
Pad Mount Transformers	N/A	\$100,000	\$0	\$100,000
Description: Strategic upgrades to support new development Main St. (to nursing home site)				
Town Funds Source: Borrowing MFC		External Funds Source: N/A		
Replacement of Edgewater Street Lamps	N/A	\$20,000	0	\$20,000
Description: Replacement of light standards on Edgewater St. including additional waterfront electrical connections.				
Town Funds Source: Electric Utility Operating		External Funds Source: N/A		

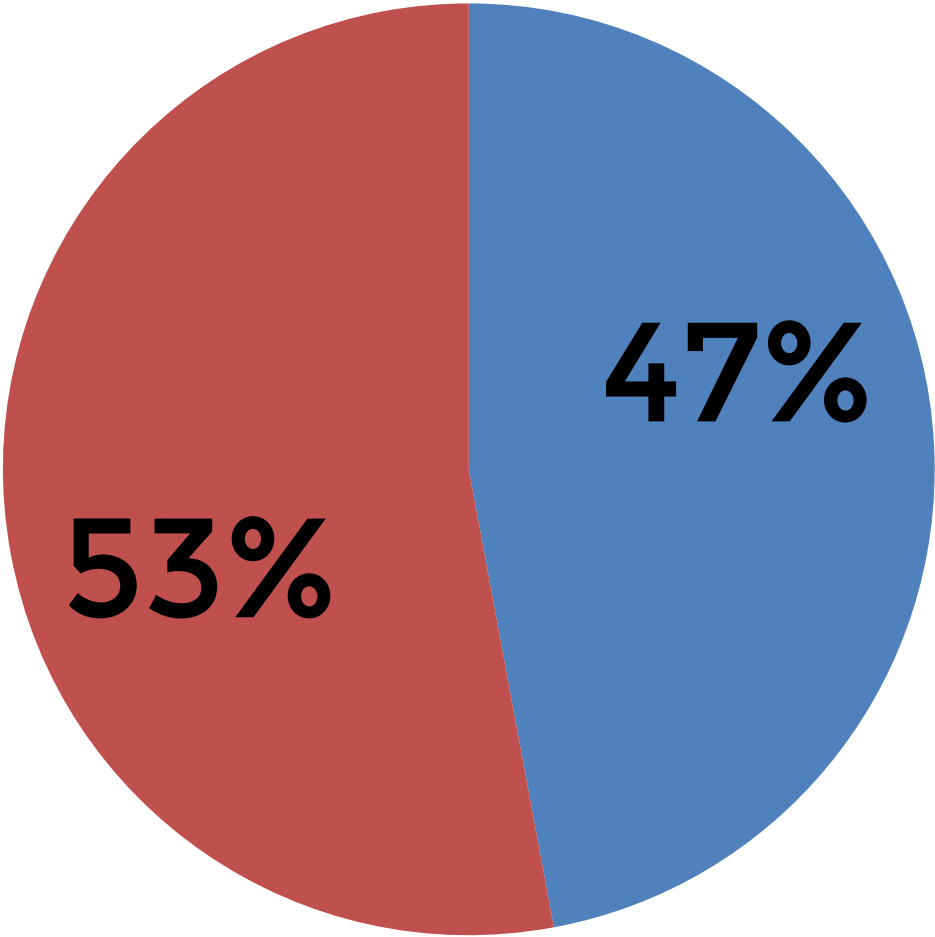
Proposed 2021-22 Capital Budget (Electric Utility) - Cont'd

	Strat. Plan Link	2021-22 (Town Cost)	2021-22 (External Funds)	2021-22 (Total Cost)
New Digital Meters (As Needed)	N/A	\$11,000	\$0	\$11,000
Description: As needed to support development.				
Town Funds Source: Electric Utility Operating		External Funds Source: N/A		
New Transformers (As Needed)	N/A	\$35,000	\$0	\$35,000
Description: As needed to support development.				
Town Funds Source: Electric Capital Reserve		External Funds Source: N/A		
		\$251,000	\$0	\$251,000

Funding Summary:

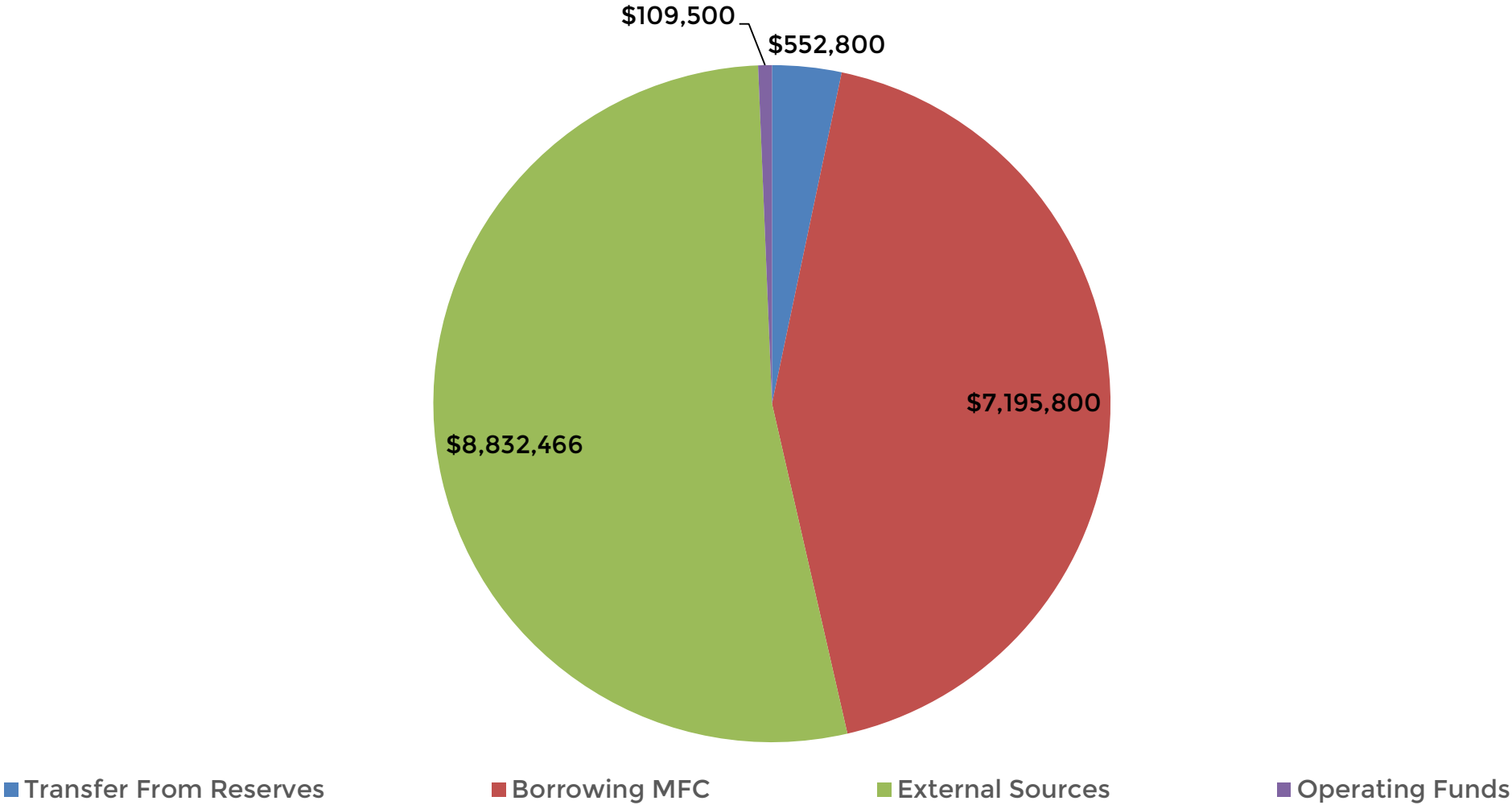
Capital Reserve (Electric):	\$60,000
Borrowing MFC:	\$100,000
Electric Surplus Funds:	\$91,000
External Sources:	\$0
Total 2021/22 Capital Cost (Water)	\$251,000

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	1.25%	Amherst
Digby	Town of Digby	1.25%	Lawrencetown
Guysborough	Municipality of the District of St. Mary's	1.25%	Sydney
Lunenburg	Municipality of the District of Lunenburg	1.25%	Bridgewater
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 2020-2029

#	Capital Project	Description	TOTAL 10 YR Cost	2020	2021	2022	FISCAL YEAR STARTING IN							2023	2024	2025	2026	2027	2028	2029
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	15,539	15,539																
				675,539	15,539	0	150,000	510,000	0	0	0	0	0	0	0	0	0	0	0	
ADMINISTRATION																				
5	Town Hall Repairs	Repair/Renovate Town Hall Facility	258,478	58,478	200,000															
6	Security Cameras	Install Security Camera	4,000		4,000															
				262,478	58,478	204,000	0	0	0	0	0	0	0	0	0	0	0	0	0	
FIRE SERVICE																				
7	Fire Station	Build New Fire Station	3,550,526	498,526	3,052,000															
8	Radio's & Pagers	Purchase of New Radio's & Pagers	49,310	3,310	12,500	12,500	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	
9	New PPE	Purchase of New PPE	114,106	18,506	15,600	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
10	iPads for Fire Vehicles	Purchase iPads for Select Fire Vehicles	2,700		2,700															
11	Fire Vehicle	Buy New Fire Vehicle	675,000		675,000															
				4,391,642	520,342	3,757,800	22,500	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	
TRANSPORTATION & INFRASTRUCTURE																				
12	Loop on North Main St.	Pave Turning Loop on North Main St.	24,095	24,095																
13	Sidewalk - Main to Treatment Plant	Replace Existing Sidewalk & Extend	100,000			100,000														
14	Sidewalk - Fairmont St.	Repair/Replace Existing Sidewalk	40,000				40,000													
15	Sidewalk - Fauxburg (Main - Pleasant)	Install New Sidewalk on Fauxburg Rd.	125,000				125,000													
16	Transportation Plan Project 2021/22	Transportation Infrastructure Improvement	140,257	20,257	120,000															
17	Speed Signs	Purchase additional electronic speed signs	10,000		10,000															
18	Blue Route - Community Hubs 1	Traffic Calming on Kinburn/Clairmont	27,000			27,000														
19	Blue Route - Community Hubs 2	New Connection Trail from Kinburn to Main	92,000			92,000														
20	Blue Route - Community Hubs 3	Clearway/Main Intersection	148,000				148,000													
21	Blue Route - Community Hubs 4	Clearway St. Improvement	572,000					572,000												
22	Blue Route - Community Hubs 5	Traffic Calming on Pleasant/Fauxburg	66,000				66,000													
				1,344,352	44,352	130,000	219,000	379,000	572,000	0	0	0	0	0	0	0	0	0	0	
MARINA/WARF																				
23	Wharf Comfort Station	Expand Warf Comfort Station	66,000			66,000														
24	Wharf Repairs	Capital Wharf Repairs	5,000		5,000															
25	Study and Design for Improvements	Assess condition and design improvements	15,000			15,000														
26	Wharf Improvements	Replace South-Facing Armour with Cribwork	300,000				300,000													
				386,000	0	5,000	81,000	300,000	0	0	0	0	0	0	0	0	0	0	0	

TOWN OF MAHONE BAY DRAFT 10 YEAR CAPITAL PLAN 2020-2029

#	Capital Project	Description	TOTAL	FISCAL YEAR STARTING IN									
			10 YR Cost	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
WATER UTILITY													
27	New Water Services	Connection of New Water Services	49,128	4,128	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
28	Transmission Line	Cut Out Access To Transmission Line	15,000	15,000									
29	Water Transmission Main	Twin Transmission Main - Lake to Treatment Plant	2,000,000	2,000,000									
30	Clearwell	Clearwell Cleaning/Inspection	12,984	12,984									
31	Water Utility Van/Truck	Purchase New Water Utility Vehicle	40,000	40,000									
32	Hydrant Replacement	Replace Hydrants As Needed	45,000		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
33	Water Meters	Install Water Meters as Required	27,000		3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
34	Water Rate Study	Conduct Water Rate Study	32,000			8,000			8,000			8,000	8,000
35	Chemical Room Floor - WTP	Install Corrosion Coating in Chemical Room	10,000		10,000								
36	Automatic Flushers	Deadend Flushings - System Extremities	19,105	6,105	13,000								
37	Pumphouse Upgrades	Replace Door/Window/Wet Well Cover	7,207	7,207									
38	Security Cameras	Install Security Cameras	4,000		4,000								
39	Transisition Radio Telemetry at WTP	Move Antenna to New Pole and RTU	5,227	5,227									
40	Line Replacement	Fairmont to 794 Main St.	448,350		448,350								
41	Line Replacement	Cherry Lane to Long Hill Rd.	1,355,725		1,355,725								
42	Line Replacement	Main St. West (Civic 5 - Civic 147)	163,705		163,705								
43	Line Replacement	Long Hill Rd. to Water Treatment Plant	782,145		782,145								
44	Line Extension	Main St. East (Civic 932 to Civic 994)	132,965		132,965								
45	Line Extensions	Edgewater to Town Boundary	463,555			463,555							
46	Service Extensions	Fairmont St.	100,000		100,000								
47	Level Control Valve - Smart Positioner	Install Level Control Valve	2,500		2,500								
48	Flow Meter at Water Treatment Plant	Install Flow Meter at Water Treatment Plant	3,000		3,000								
49	Structure Repairs	Exterior Walls at Water Treatment Plant	15,000		15,000								
50	Rebuild Pump 1	Rebuild Pump 1 as Nearing End of Life	5,000		5,000								
51	Old Water Pump House	Reapir Roof on Old Water Pump House	4,500		4,500								
52	Compressor	Replace Compressor at Water Treatment Plant	9,500		9,500								
			5,752,596	35,651	3,062,390	36,000	2,516,555	13,000	21,000	13,000	13,000	21,000	21,000
WASTEWATER & STORMWATER													
53	New Sewer Services	Annual Installation of New Sewer Services	95,987	5,987	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
54	Sewer Lift Station	Replace Small Pump (Lift Station 2 or 3)	37,722	15,722	12,000	10,000							
55	WWTP PCAP Project - Effluent Options	Effluent Options Engineerings	32,825	32,825									
56	Dechlorination Project	New Dechlorination Process - Regulated	98,369	66,369	32,000								
57	WWTP SCADA	Connect SCADA at Wastewater Treatment Plant	2,500			15,000							
58	Fauxburg Road Stormwater	Replace Fauxburg Road Drainage Culvert	50,000			50,000							
59	Line Replacement	Fairmont to 794 Main St.	448,350		448,350								
60	Line Replacement	Cherry Lane to Long Hill Rd.	1,355,725		1,355,725								
61	Line Replacement	Main St. West (Civic 5 - Civic 147)	163,705		163,705								
62	Line Replacement	Long Hill Rd. to Water Treatment Plant	782,145		782,145								
63	Line Extension	Main St. East (Civic 932 to Civic 994)	132,965		132,965								
64	Line Extensions	Edgewater to Town Boundary	463,555			463,555							
65	Main at RPS Stormwater	Improve Drainage - Main Street at RPS Entrance	20,000			20,000							
66	Building Modifications	Wastewater Treatment Plant Building Modifications	5,000			5,000							
67	Lift Station Repairs	Lift Station Refurbishment	40,000		40,000								
			3,728,848	120,903	2,976,890	110,000	473,555	10,000	10,000	10,000	10,000	10,000	10,000



TOWN OF MAHONE BAY DRAFT 10 YEAR CAPITAL PLAN 2020-2029

			TOTAL	FISCAL YEAR STARTING IN									
#	Capital Project	Description	10 YR Cost	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
ELECTRIC UTILITY													
68	Electric Line Replacements	Pole/Line Replacements as Required	185,000		25,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
69	New Digital Electric Meters	New Digital Meters as Required	40,000		11,000	11,000	4,000	4,000	2,000	2,000	2,000	2,000	2,000
70	Run New Lines	From Longhill to Blockhouse RE: Nursing Home	60,000		60,000								
71	Pad Mount Transformers	New Transformers RE: Nursing Home	100,000		100,000								
72	New Street Lights	New Street Lights as Required	40,000		20,000		5,000		5,000		5,000		5,000
73	Replace Substation Reclosers	Replace Reclosers at Substation	33,654	33,654									
74	EV Chargers	Install EV Chargers	43,868	43,868									
75	Transformers	New Transformers as Required	201,172	31,172	35,000	20,000	20,000	20,000	15,000	15,000	15,000	15,000	15,000
76	Utility Truck	Purchase F-350	80,000				80,000						
77	Wood Chipper	Purchase Utility Chipper (50% Riverport)	40,000				40,000						
823,694				108,694	251,000	51,000	169,000	44,000	42,000	37,000	42,000	37,000	42,000
CLIMATE ADAPTATION													
78	Edgewater Shoreline	Sea Level Rise/Storm Protection - Edgewater St.	2,874,800		349,800	2,525,000							
2,874,800				0	349,800	2,525,000	0	0	0	0	0	0	0
CLIMATE MITIGATION													
79	EV Carshare Pilot Project	Purchase EV for Demonstration	180,000		30,000	150,000							
80	Solar Garden Development	Construction of Solar Garden	1,216,190		5,805,686								
1,396,190				0	5,835,686	150,000	0	0	0	0	0	0	0
OTHER													
81	Bandstand - Phase 3	Additional Bandstand Work	20,000	4,662	20,000								
82	Winterize Comfort Stations	Renovate Comfort Station for Year Round Use	6,000		6,000								
83	Edgewater Beautification	Fix/Repair Bayview Cemetery Fence	50,000		50,000								
84	Waste Recepticals	Purchase additional Waste Recepticals	12,000		12,000								
85	Aquatic Garden Entrances	Develop Aquatic Garden Entrances	20,000		20,000								
86	Ballfield Backstop	Replace Ballfield Backstop	18,250	18,250									
87	Agility Park	Build Agility Park	50,000				50,000						
88	Pool Rehabilitation	Upgrades to Public Pool				100,000							
89	Well at Visitor Information Centre	Drill Well at VIC	10,000		10,000								
90	Splash Pad	Build Splash Pad	100,000				100,000						
286,250				22,912	118,000	100,000	150,000	0	0	0	0	0	0
21,922,388				926,871	16,690,566	3,444,500	4,511,110	652,000	86,000	73,000	78,000	81,000	86,000

## 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

## 2021/22 Grants to Organizations

<u>Organization</u>	2020/21 Budget	2020/21 Actual	2021/22 Applications Received	2021/22 Grants (TBD)
Bayview Community School - Bayboo/Yearbook	\$250	\$250	\$250	\$250
FCM - Advocacy Fund	\$60	\$52	\$60	\$60
Grad Parade	\$350	\$350	\$0	\$0
Health Services Foundation of the South Shore	\$0	\$0	\$500	\$500
Herritage Boatyard Co-Op	\$500	\$500	\$500	\$500
Kristen Martell	\$300	\$300	\$0	\$0
Mahone Bay Founders' Society - Home & Garden Tour	\$500	\$500	\$500	\$500
Mahone Bay Music Association	\$750	\$0		
Mahone Bay Wooden Boat Society	\$500	\$500	\$500	\$500
MBTC	\$800	\$800	\$0	\$0
MODL - Pro Kids	\$500	\$500	\$500	\$500
NOW Lunenburg County - 1/4 Page Ad in Magazine	\$575	\$575	\$0	\$0
Para Hockey Cup Championships	\$0	\$0	\$750	\$750
South Shore Tourism Cooperative	\$350	\$350	\$350	\$350
VON Lunenburg County	\$800	\$800	\$2,000	\$2,000
<b>Total</b>	<b>\$6,235</b>	<b>\$5,477</b>	<b>\$5,910</b>	<b>\$5,910</b>

## 2021/22 Subsidies

<u>Organization</u>	2020/21 Budget	2020/21 Actual	2021/22 Budget
Regional Library	\$6,100	\$4,284	\$5,400
Regional Housing Authority	\$13,000	\$13,000	\$13,000
REMO	\$3,089	\$3,220	\$3,350
Swimming Pool Society	\$10,000	\$11,069	\$15,000
Mahone Bay Museum	\$2,243	\$1,277	\$1,950
Chamber of Commerce (Festivals)	\$1,500	\$900	\$2,000
Senior Safety Program	\$545	\$545	\$550
LCLC	\$500	\$500	\$500
<b>Total</b>	<b>\$36,977</b>	<b>\$34,795</b>	<b>\$41,750</b>

## 2021/22 Tax Exemptions

<u>Organization</u>	2021/22 Assessed Value @ Commercial	Percentage of taxes Exempted
Mahone Bay Centre (45 School Street) AAN04647513 (331,900)	\$10,975.93	100%
Town of Mahone Bay Water Utility (68 Zwicker Lane) AAN04647459 (2,638,000)	\$87,238.66	100%
<b>TOTAL</b>	<b>\$98,214.59</b>	

<u>Organization</u>	2021/22 Assessed Value @ Commercial	Percentage of taxes Exempted
Mahone Bay Founders Society 578 Main Street AAN00186791 (\$200,900)	\$6,643.76	100%
<b>TOTAL</b>	<b>\$6,643.76</b>	



2020/21 Tax Exemptions

<u>Organization</u>	2021/22 Assessed Value @ Commercial	Portion of Commercial at 75% of Commercial Rate	Amount of Exemption	% of Exemption
Perry, John & Denise (686 Main Street) AAN 03073653 (28,000 Commercial portion)	\$925.96	\$642.92	\$283.05	31%
Total	<u>\$925.96</u>	\$642.92	\$283.05	31%
Total Tax Exemptions	<u>\$105,141.40</u>			