



Town of Mahone Bay
2022 - 2023
Budget





**TOWN OF MAHONE BAY
2022/23 OPERATING/CAPITAL BUDGETS
DRAFT**

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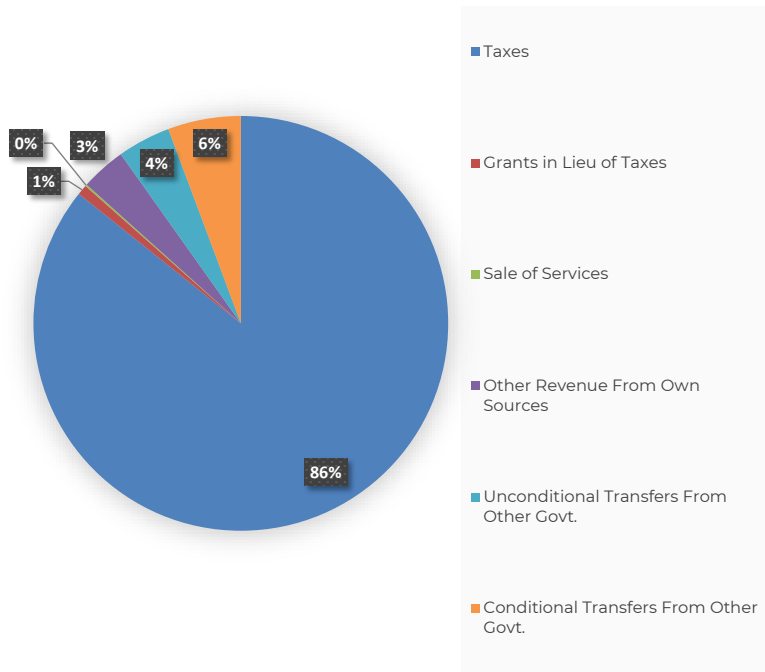
TOWN OF MAHONE BAY BUDGET SUMMARY

	Actual 2020/21	Budget 2021/22	Actual 2021/22 <small>Unaudited</small>	Budget 2022/23	\$ Change <small>Budget to Budget</small>	% Change <small>Budget to Budget</small>	% Change <small>Budget to Actual</small>
REVENUE							
Taxes	\$ 2,548,935	\$ 2,504,457	\$ 2,660,587	\$ 2,735,080	\$ 230,623	9.21%	2.72%
Grants in Lieu of Taxes	22,756	23,108	22,500	23,108	0	0.00%	2.63%
Sale of Services	3,929	4,100	3,268	4,400	300	7.32%	25.72%
Other Revenue From Own Sources	134,273	102,510	93,960	130,634	28,124	27.44%	28.07%
Unconditional Transfers From Other Govt.	132,384	121,022	215,310	146,022	25,000	20.66%	-47.45%
Conditional Transfers From Other Govt.	81,850	166,000	82,850	83,000	(83,000)	-50.00%	0.18%
Total Revenue	2,924,127	2,921,197	3,078,476	3,122,245	\$ 201,048	6.88%	
OPERATING EXPENDITURES							
Legislative Expenses	\$ 86,648	\$ 69,790	\$ 65,298	\$ 76,353	\$ 6,563	9.40%	14.48%
General Government Services	298,515	433,316	373,075	419,953	(13,363)	-3.08%	11.16%
Taxation Rebates & Reductions	108,134	113,986	107,074	133,031	19,045	16.71%	19.51%
Protective Services	391,551	415,824	415,326	460,458	44,634	10.73%	9.80%
Transportation Services	265,521	356,985	410,709	484,279	127,294	35.66%	15.19%
Environmental Health Services	312,559	334,002	365,388	373,702	39,700	11.89%	2.22%
Public Health & Welfare Services	37,070	71,692	40,055	87,814	16,122	22.49%	54.39%
Environmental Development Services	165,622	193,200	139,119	210,391	17,191	8.90%	33.88%
Recreation, Cultural Services	83,876	78,685	89,009	113,630	34,945	44.41%	21.67%
Education & Tax Rebates	422,870	422,870	435,281	444,330	21,460	5.07%	2.04%
Total Expenditures	2,172,366	2,490,350	2,440,336	2,803,940	313,590	12.59%	12.97%
Expenditures Adjusted for Operating Initiatives	0	0	0	(86,803.00)			
Net Total Expenditures	2,172,366	2,490,350	2,440,336	2,717,137.50	226,787	9.11%	10.19%
Excess of Revenue Over Expenditures	\$ 751,761	\$ 430,847	\$ 638,140	\$ 318,304	\$ (112,543)	-26.12%	-100.48%
Debenture & Term Loan Principal	84,100	73,100	73,100	73,100	146,200	0.00%	0.00%
Trf to/from Own Agencies	657,579	357,747	305,821	234,419	(123,329)	-34.47%	-30.46%
Change in Fund Position	10,081	0	259,218	10,786			

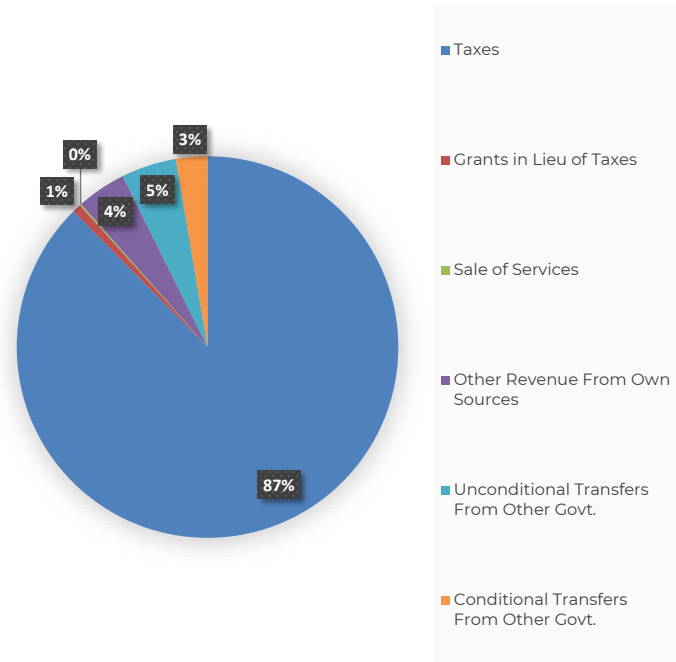
TOWN OF MAHONE BAY BUDGET SUMMARY

	Budget 2021/22	Actual 2021/22	Budget 2022/23	% Change Budget to Actual
Capital Expenses - Summary				
General Government Services	219,000	101,971	10,500	-89.70%
Transportation Services	130,000	50,685	382,000	653.67%
Environmental Health Services	2,936,890	1,438,055	3,660,438	154.54%
Environmental Development Services	6,290,486	1,298,663	6,478,500	398.86%
Recreation,Cultural Services	108,000	38,450	90,000	134.07%
Total Expenditures	9,684,376	2,927,824	10,621,438	

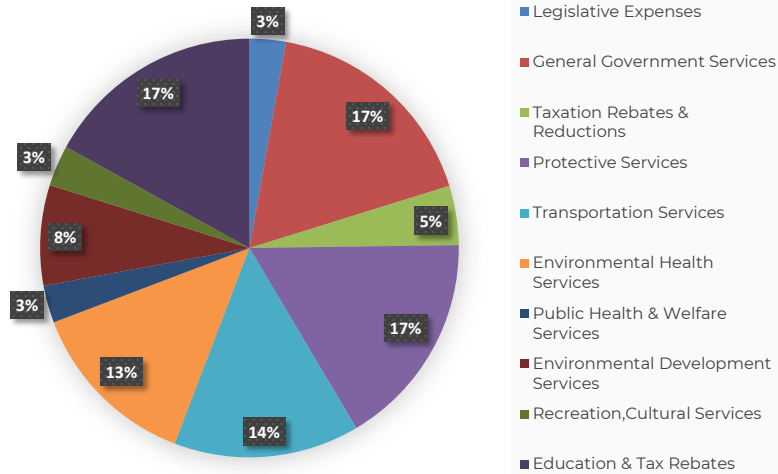
2021/22 Budget - Revenue



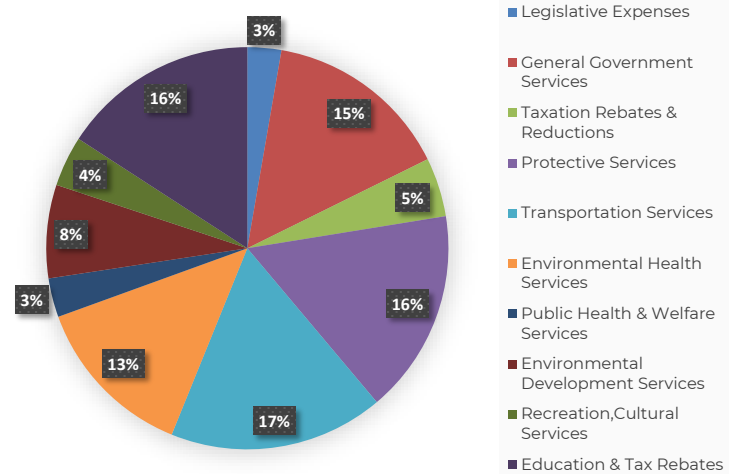
2022/23 Proposed Budget - Revenue



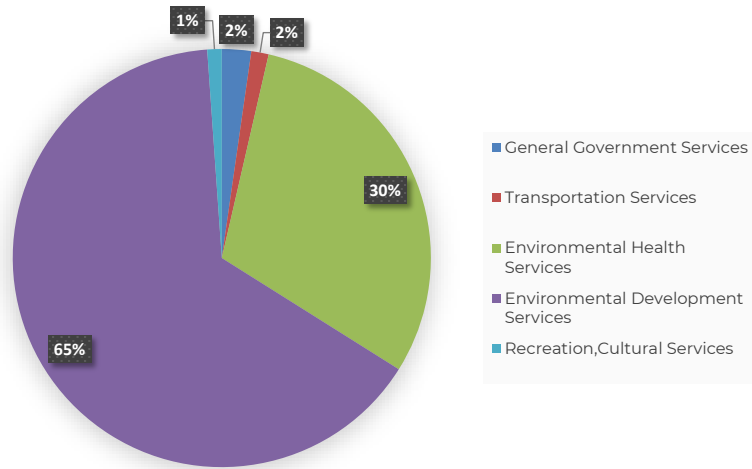
2021/22 Budget - Operating Expenditures



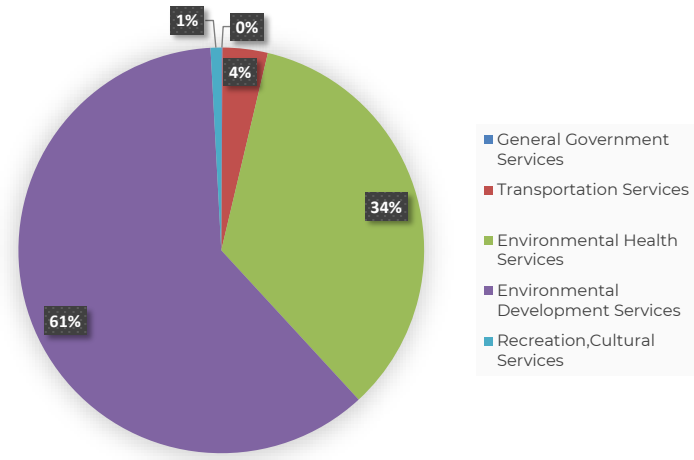
2022/23 Proposed Budget - Operating Expenditures



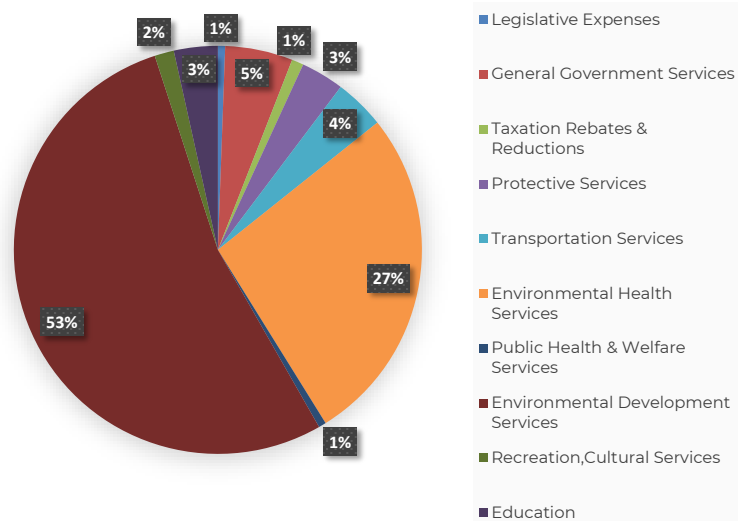
2021/22 Budget - Capital Expenditures



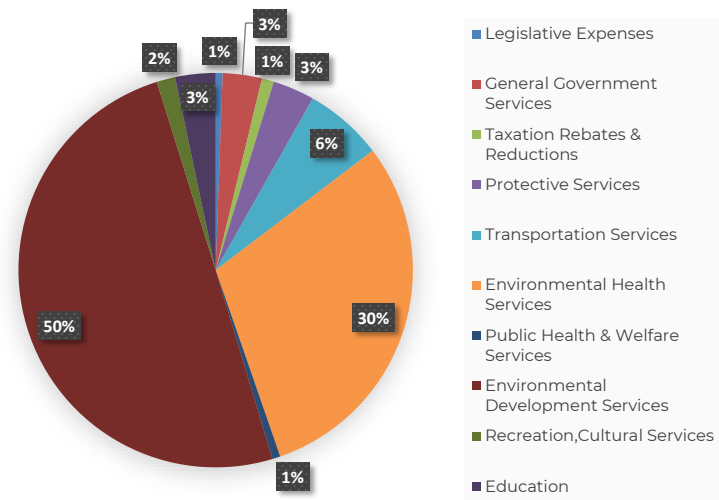
2022/23 Proposed Budget - Capital Expenditures



2021/22 Budget - Total Expenditures



2022/23 Proposed Budget - Total Expenditures



2022/23 Tax Rate Analysis and Projections

Prior Year Assessment/Rates - General Tax Rate			
	Prior Year Assessments	Prior Year Tax Rate	Prior Year Tax Revenue
RESIDENTIAL	\$ 128,601,300	1.115	\$ 1,433,904
RESOURCE	\$ 1,467,400	1.115	\$ 16,362
COMMERCIAL	\$ 20,608,100	3.025	\$ 623,395
TOTAL	\$ 150,676,800		\$ 2,073,661

Prior Year Assessment/Rates - Fire Tax Rate			
	Prior Year Assessments	Prior Year Tax Rate	Prior Year Tax Revenue
RESIDENTIAL	\$ 128,604,300	0.167	\$ 214,769
RESOURCE	\$ 1,467,400	0.167	\$ 2,451
COMMERCIAL	\$ 20,608,100	0.167	\$ 34,416
TOTAL	\$ 150,679,800		\$ 251,635

Prior Year Assessment/Rates - Combined Tax Rate			
	Prior Year Assessments	Prior Year Tax Rate	Prior Year Tax Revenue
RESIDENTIAL	\$ 128,601,300	1.282	\$ 1,648,669
RESOURCE	\$ 1,467,400	1.282	\$ 18,812
COMMERCIAL	\$ 20,608,100	3.192	\$ 657,811
TOTAL	\$ 150,676,800		\$ 2,325,291

Fiscal 2022/23 Assessments & Rate Projections (Reference Only) - General Tax Rate				
	Current Year Assessments	Proposed Tax Rate	Tax Revenue (No Change to Rate)	Tax Revenue (No Change to Rate)
RESIDENTIAL	\$ 147,896,600	1.115	\$ 1,649,047	\$ 1,649,047
RESOURCE	\$ 1,510,400	1.115	\$ 16,841	\$ 16,841
COMMERCIAL	\$ 20,394,100	3.025	\$ 616,922	\$ 616,922
TOTAL	\$ 169,801,100		\$ 2,282,810	\$ 2,282,810

Fiscal 2022/23 Assessments & Rate Projections (Reference Only) - Fire Tax Rate				
	Current Year Assessments	Proposed Tax Rate	Tax Revenue (No Change to Rate)	
RESIDENTIAL	\$ 147,896,600	0.167	\$ 246,987	\$ 246,987
RESOURCE	\$ 1,510,400	0.167	\$ 2,522	\$ 2,522
COMMERCIAL	\$ 20,394,100	0.167	\$ 34,058	\$ 34,058
TOTAL	\$ 169,801,100		\$ 283,568	\$ 283,568

Fiscal 2022/23 Assessments & Rate Projections (Reference Only) - Combined Tax Rate				
	Current Year Assessments	Proposed Tax Rate	Tax Revenue (No Change to Rate)	
RESIDENTIAL	\$ 147,896,600	1.282	\$ 1,896,034	\$ 1,896,034
RESOURCE	\$ 1,510,400	1.282	\$ 19,363	\$ 19,363
COMMERCIAL	\$ 20,394,100	3.192	\$ 650,980	\$ 650,980
TOTAL	\$ 169,801,100		\$ 2,566,377	\$ 2,566,377

2022/23 Tax Rate Analysis and Projections

CHANGE IN ASSESSMENT - STATS		
2022 Change in Taxable Assessment	\$ 19,124,300	12.69%
Change Due To Events		
Residential	\$ 3,660,300	2.85%
Resource	\$ -	0.00%
Commercial	\$ 6,436,700	31.23%
Total	<u>\$ 10,097,000</u>	<u>6.70%</u>
Growth in General Assessment		
Residential	\$ 15,635,000	12.16%
Resource	\$ 43,000	2.93%
Commercial	-\$ 6,650,700	-32.27%
Total	<u>\$ 9,027,300</u>	<u>5.99%</u>

Tax Rate Impact Analysis - General Tax Rate			
	Average Growth In Assessment	CHG IN TAX RATE	Total Increase (Decrease) In Tax
RESIDENTIAL	12.16%	0.00%	12.16%
RESOURCE	2.93%	0.00%	2.93%
COMMERCIAL	-32.27%	0.00%	-32.27%

Tax Rate Impact Analysis - Fire Tax Rate			
	Average Growth In Assessment	CHG IN TAX RATE	Total Increase (Decrease) In Tax
RESIDENTIAL	12.16%	0.00%	12.16%
RESOURCE	2.93%	0.00%	2.93%
COMMERCIAL	-32.27%	0.00%	-32.27%

Tax Rate Impact Analysis - Combined Tax Rate			
	Average Growth In Assessment	CHG IN TAX RATE	Total Increase (Decrease) In Tax
RESIDENTIAL	12.16%	0.00%	12.16%
RESOURCE	2.93%	0.00%	2.93%
COMMERCIAL	-32.27%	0.00%	-32.27%

**Rates
Comparison
Providied Only for Consideration**

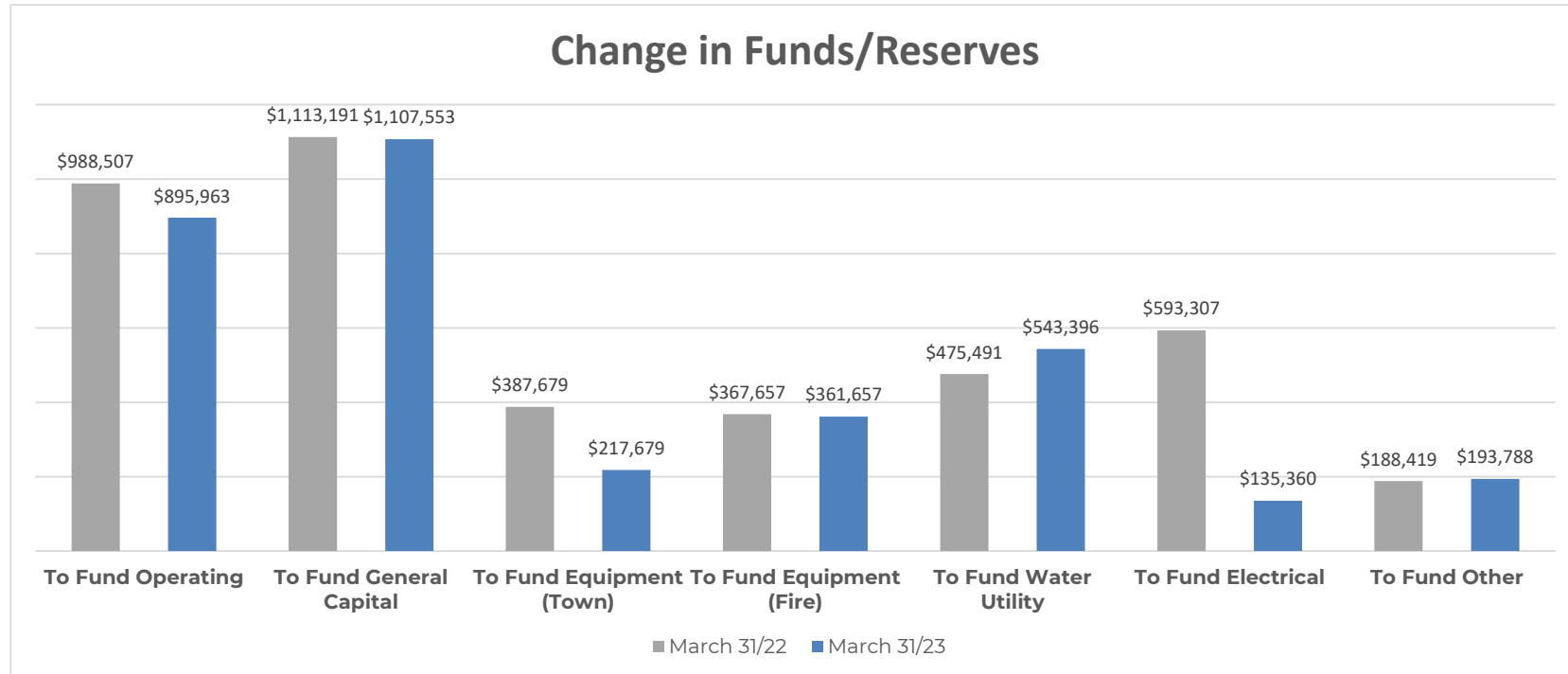
Tax & Utility Costs - 3 Towns Lunenburg County
Assessment = \$260,000, Kwh YR=10,000, Water 50,000 Gallons Yr

	Bridgewater	Lunenburg	Mahone Bay
Median Assessment	170,056	250,565	259,412
Based on:			
Residential Tax Rate	1.750	1.376	1.115
Commercial Tax Rate	3.970	3.358	3.025
Fire Tax Rate	0.000	0.000	0.167
Residential	Bridgewater	Lunenburg	Mahone Bay
Property Tax	4,550	3,578	2,899
Fire Tax	-	-	434
Sewer	488	643	-
Special Purpose Charge	156	-	-
Electricity	1,632	1,533	1,411
Water	529	555	1,268
Infrastructure Charge	-	-	295
Total Single Family	7,355	6,308	6,308

Commercial Taxes per \$100,000 Assessment

Property Taxes	3,970	3,358	3,192
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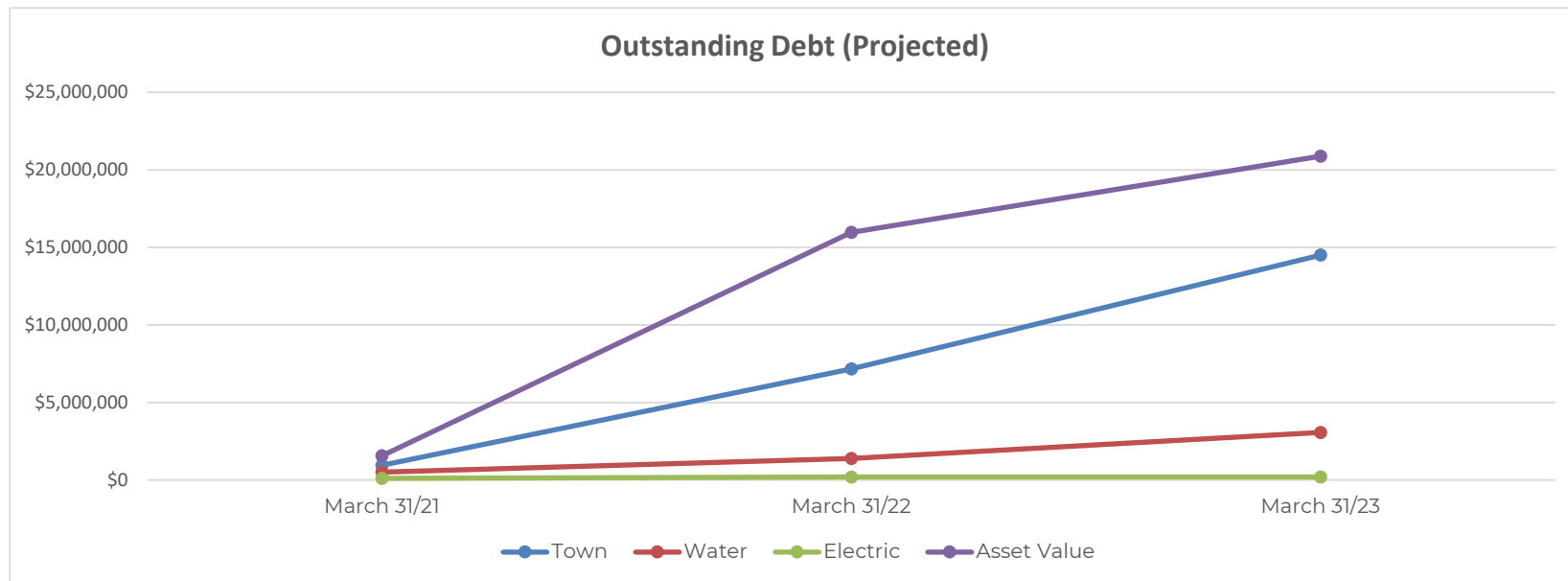
Status of Town Funds (unaudited)



	March 31/22	March 31/23
To Fund Operating	\$988,507	\$895,963
To Fund General Capital	\$1,113,191	\$1,107,553
To Fund Equipment (Town)	\$387,679	\$217,679
To Fund Equipment (Fire)	\$367,657	\$361,657
To Fund Water Utility	\$475,491	\$543,396
To Fund Electrical	\$593,307	\$135,360
To Fund Other	\$188,419	\$193,788
	4,114,251	3,455,396

FUND	Estimated Cash Balance March 31/22	Estimated Expenses 2022/23	Estimated Income 2022/23	Estimated Cash Balance March 31/2023
Electric Light Operating Fund (Surplus)	\$492,061	\$83,220	-\$349,727	\$59,114
Town Operating Fund (Surplus)	\$450,483	\$0	\$0	\$450,483
Water Operating Fund (Surplus)	\$247,461	\$14,000	\$19,905	\$253,366
	\$1,190,005	\$97,220	-\$329,822	\$762,963

	Actual Cash Balance March 31/22	Estimated Expenses 2022/23	Estimated Income 2022/23	Estimated Cash Balance March 31/2023
Athletic & Cultural Trust	3,648	\$0	\$50	\$3,698
Capital Reserve	764,730	\$268,100	\$336,963	\$833,592
Bayview Cemetery	60,139		\$819	\$60,958
Park Cemetery Perpetual Care	124,632		\$4,500	\$129,132
Electric Depreciation Reserve	101,246	\$71,000	\$46,000	\$76,246
Equipment Reserve - Town	387,679	\$200,000	\$30,000	\$217,679
Equipment Reserve - Fire	367,657	\$76,000	\$70,000	\$361,657
Operating Reserve	538,024	\$242,544	\$150,000	\$445,480
Gas Tax Reserve	348,461	\$156,500	\$82,000	\$273,961
Wastewater Reserve	15,000	\$12,000	\$0	\$3,000
Water Depreciation	228,030	\$68,000	\$130,000	\$290,030
Total	\$2,939,246	\$1,094,144	\$850,331	\$2,695,433



Capital Loans	March 31/21	March 31/22	March 31/23
Town	\$945,680	\$7,163,091	14,500,272
Water	\$505,320	\$1,383,710	3,066,006
Electric	\$104,816	\$193,170	193,170
Asset Value	\$1,555,816	\$15,968,266	20,881,433
Total Loans	\$1,555,816	\$8,739,970	\$17,759,448

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
REVENUES

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23		Budget/Actual % Change
ASSESSABLE PROPERTY						
Residential Assessment	\$1,428,579	\$1,433,904	\$1,433,814	\$1,649,047	*1	15.01%
Commercial Assessment	\$625,332	\$622,735	\$618,688	\$616,262	*1	-0.39%
Commercial - Seasonal Properties	\$656	\$660	\$633	\$660	*1	4.30%
Resource- Assessable	\$16,114	\$16,362	\$16,362	\$16,841	*1	2.93%
	\$2,070,682	\$2,073,661	\$2,069,497	\$2,282,810		
SPECIAL ASSESSMENTS						
Infrastructure Charges	\$244,837	\$245,588	\$246,030	\$247,063	*2	0.42%
	\$244,837	\$245,588	\$246,030	\$247,063		
BUSINESS PROPERTY						
Based on Revenue (M.T. & T.)	\$6,087	\$6,300	\$6,079	\$6,300		3.64%
NS Power Inc. Grant	\$939	\$908	\$949	\$908		-4.32%
NS Power Inc. (HST Rebate)	\$12,428	\$18,000	\$11,103	\$18,000		62.11%
	\$19,454	\$25,208	\$18,131	\$25,208		
OTHER TAXES						
Deed Transfer Tax	\$213,963	\$160,000	\$326,928	\$180,000	*3	-44.94%
TOTAL TAXES	\$2,548,935	\$2,504,457	\$2,660,587	\$2,735,080		

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
REVENUES

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
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PROVINCIAL GOVERNMENT

Dept of Municipal Affairs	\$608	\$608	\$0	\$608	#DIV/0!
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PROVINCIAL GOVERNMENT AGENCIES

Liquor Commission	\$22,148	\$22,500	\$22,500	\$22,500	0.00%
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TOTAL GRANTS IN LIEU OF TAXES	\$22,756	\$23,108	\$22,500	\$23,108	
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SALES OF SERVICES

General Government	\$1,736	\$1,500	\$1,350	\$1,500	11.11%
Transportation Services	\$1,428	\$500	\$0	\$500	#DIV/0!
Environmental Health Services	\$715	\$1,100	\$1,256	\$1,300	3.52%
Recreation & Cultural Services (Ball Fie	\$50	\$1,000	\$561	\$1,000	78.41%
Other Services	\$0	\$0	\$102	\$100	-1.86%

TOTAL SALE OF SERVICES	\$3,929	\$4,100	\$3,268	\$4,400	
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FUNDS FROM OWN SOURCES

Licenses & Permits	\$64,750	\$12,000	\$30,102	\$20,000	-33.56%
Fines	\$525	\$1,200	\$562	\$1,200	113.43%
Utility Contribution to Town Overhead	\$41,303	\$43,310	\$43,310	\$69,434	60.32%
Return on Investments	\$15,135	\$25,000	\$8,557	\$25,000	192.16%
Interest on Taxes	\$12,561	\$21,000	\$11,429	\$15,000	31.24%

TOTAL FUNDS FROM OWN SOURCES	\$134,273	\$102,510	\$93,960	\$130,634	
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TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
REVENUES

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS					
Federal Government	\$0	\$0	\$0	\$0	#DIV/0!
PROVINCIAL GOVERNMENT					
Municipal Grants Act-Operating	\$62,500	\$50,000	\$75,000	\$50,000	*5 -33.33%
Assessment Act-Farm Acreage	\$22	\$22	\$23	\$22	-4.35%
	\$62,522	\$50,022	\$75,023	\$50,022	
OWN AGENCIES					
Dividend from AREA	\$69,862	\$71,000	\$140,287	\$96,000	-31.57%
TOTAL UNCONDITIONAL TRANSFERS	\$132,384	\$121,022	\$215,310	\$146,022	

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
REVENUES

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
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CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS

FEDERAL GOVERNMENT

Federal Government(Gas Tax Rebate)	\$81,850	\$165,000	\$81,850	\$82,000	*4	0.18%
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\$81,850	\$165,000	\$81,850	\$82,000
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PROVINCIAL GOVERNMENTS

Protective Services (EMO Grant)	\$0	\$1,000	\$1,000	\$1,000		0.00%
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\$0	\$1,000	\$1,000	\$1,000
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TOTAL CONDITIONAL TRANSFERS	\$81,850	\$166,000	\$82,850	\$83,000
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Total Revenue	\$2,924,127	\$2,921,197	\$3,078,476	\$3,122,245
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TOWN REVENUE NOTES

- 1) Revenue from Taxes has decreased across all years as Fire Tax has been broken out under the fire services budget
- 2) Total of 837.5 units in 2022/23 compared to 832.5 units in 2021/22.

Infrastructure Charge Comparative Chart				
Rate	\$ 295.00	\$ 300.00	\$ 305.00	\$ 310.00
Revenue	\$ 247,062.50	\$ 251,250.00	\$ 255,437.50	\$ 259,625.00

Incremental Revenue: \$837.50 per \$1 of Infrastructure Charge

- 3) Deed Transfer expectations still maintaining a high sell rate during 2022-23 but also recognizing the softening of the market and likely continued trend
- 4) 2021/22 budget had expected to receive a gas tax that doubled what was paid in 2020/21.
This amount was not paid as expected; so, current year budget is based on historical trends
- 5) Extra payment was received in PY. The Minister of Municipal Affairs and Housing Mandate issued a letter on Sept 14, 2021 that directed the double equalization payment.
No such payment is expected to be received for the current year

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

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23		Budget/Actual % Change
LEGISLATIVE						
Mayor 's Renumeration	\$12,747	\$13,390	\$12,640	\$13,311	*1	5.31%
Mayor's Expenses	\$1,036	\$1,500	\$3,388	\$4,160	*2	22.79%
Council's Renumeration	\$41,259	\$43,200	\$40,912	\$43,095	*1	5.34%
Councillor's Expenses	\$0	\$2,000	\$1,294	\$3,744	*2	189.39%
Council Expenses	\$15,672	\$4,800	\$4,992	\$6,032	*2	20.83%
Mayor's Newsletters	\$2,907	\$2,900	\$2,073	\$4,510		117.56%
Committee Expenses	\$2,868	\$2,000	\$0	\$1,500	*4	#DIV/0!
Elections, Plebiscites/Ratepayers Meetings	\$10,160	\$0	\$0	\$0		#DIV/0!
	\$86,648	\$69,790	\$65,298	\$76,353		

GENERAL ADMINISTRATION

ADMINISTRATIVE

CAO/Portion Staff Salaries -Admin	\$129,009	\$134,060	\$120,187	\$143,968	*5	19.79%
Employee Benefits- Admin	\$20,856	\$24,880	\$25,737	\$27,348		6.26%
MJSB - HR Services	\$2,112	\$2,000	\$0	\$7,080		#DIV/0!
Training - Admin	\$2,500	\$3,360	\$615	\$3,600		485.02%
Health and Safety - Admin	\$2,566	\$1,200	\$1,665	\$1,800		8.09%
Newsletters/Announcements	\$923	\$2,000	\$0	\$2,000		#DIV/0!
New Town Logo	\$0	\$0	\$0	\$25,000	*6	#DIV/0!
Power - Town Hall	\$2,884	\$3,000	\$4,646	\$4,832		4.00%
Repairs - Town Hall	\$1,051	\$500	\$6,010	\$500		-91.68%

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

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
ADMINISTRATIVE CONTINUED					
Custodial Supplies - Town Hall	\$2,267	\$2,000	\$2,899	\$2,575	-11.17%
Insurance - Town Hall	\$4,228	\$5,080	\$5,080	\$7,336	*7 44.43%
Insurance- Liability & Admin	\$2,047	\$2,460	\$2,460	\$3,553	44.43%
Fuel - Town Hall	\$4,072	\$2,100	\$3,173	\$4,394	38.48%
Janitor's Labor	\$8,344	\$8,200	\$20,116	\$16,000	-20.46%
Water - Town Hall	\$2,041	\$2,050	\$1,515	\$2,050	35.29%
Town Legal (100%)	\$1,664	\$3,000	\$1,945	\$3,240	66.58%
Admin Software/Hardware	\$68	\$1,100	\$0	\$2,400	#DIV/0!
Office Expenses/Communications - Admin	\$7,355	\$3,200	\$8,974	\$4,000	-55.42%
Communications	\$0	\$3,200	\$0	\$2,200	#DIV/0!
Postage/Courier Inc Lease- Admin	\$2,258	\$1,850	\$2,367	\$3,000	26.77%
PhotoCopier/ Fax Charges & Toner-Admin	\$1,853	\$1,650	\$1,807	\$1,650	-8.68%
Telephone/Internet	\$6,760	\$6,200	\$7,133	\$7,100	*3 -0.47%
Answering Service	\$1,697	\$1,800	\$0	\$0	#DIV/0!
Office Furnishings - Non Capital	\$1,531	\$2,500	\$4,358	\$2,500	-42.63%
	\$208,086	\$217,390	\$220,686	\$278,126	

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

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23		Budget/Actual % Change
FINANCIAL MANAGEMENT						
Auditors	\$10,456	\$10,600	\$52,714	\$28,050	*8	-46.79%
CAO/Portion Staff Salaries -Finance	\$97,090	\$102,253	\$95,341	\$129,866	*5	36.21%
Employee Benefits -Finance	\$19,329	\$20,700	\$23,000	\$24,500	*5	6.52%
Advertising	\$1,611	\$1,500	\$2,968	\$2,620		-11.74%
Training - Finance	\$0	\$2,400	\$869	\$2,400		176.33%
Health and Safety - Finance	\$2,510	\$1,300	\$2,473	\$1,300		-47.44%
MJSB - IT Services	\$13,518	\$12,613	\$16,286	\$19,621		20.48%
Office Expenses-Finance	\$2,503	\$2,600	\$6,458	\$5,000		-22.58%
Postage/Courier Fax -Finance	\$5,035	\$4,500	\$6,176	\$5,000		-19.04%
PhotoCopier/ Fax Charges & Toner-Finance	\$3,524	\$2,700	\$3,352	\$2,700		-19.46%
Finance Software/Hardware	\$0	\$8,700	\$0	\$0		#DIV/0!
	\$155,575	\$169,866	\$209,639	\$221,058		
TAXATION & OTHER GENERAL ADMINISTRATIVE SERVICES						
Tax Rebates on Cancellations-Sec 69	0	\$12,500	\$0	\$0	*9	#DIV/0!
Reduced Taxes Sec 71	0	\$101,486	\$0	\$0	*9	#DIV/0!
	\$0	\$113,986	\$0	\$0		
ASSESSMENT SERVICES						
Trfs to Assessment Services	\$24,602	\$24,350	\$24,357	\$24,350		-0.03%

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

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
OTHER TAXATION					
Tax Billing Expenses	\$1,424	\$1,450	\$1,028	\$1,450	41.00%
Other Taxation Costs	\$0	\$500	\$0	\$500	#DIV/0!
	\$1,424	\$1,950	\$1,028	\$1,950	
OTHER GENERAL ADMINISTRATIVE SERVICES					
Conventions /Memberships/Travel Staff	\$3,627	\$4,000	\$3,765	\$4,000	6.24%
Employee Appreciation & Events	\$2,278	\$2,500	\$2,594	\$3,000	15.65%
CAO Expenses	\$1,468	\$2,500	\$2,502	\$4,000	*2 59.90%
	\$7,373	\$9,000	\$8,861	\$11,000	
DEBT CHARGES-GENERAL GOVERNMENT					
Bank Charges/General Operating Int	\$5,114	\$3,700	\$4,853	\$4,500	-7.28%
Debenture Interest- Gen Gov't	\$0	\$0	\$0	\$0	#DIV/0!
	\$5,114	\$3,700	\$4,853	\$4,500	
VALUATION ALLOWANCES-GENERAL GOVERNMENT					
Allowance-Uncollectible Taxes	\$0	\$250	\$0	\$1,000	#DIV/0!

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

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
OTHER GENERAL ADMINISTRATIVE SERVICES					
Grants to Organizations	\$4,450	\$6,810	\$10,750	\$11,000	2.33%
Grant to Fire Dept (Donations Received)	\$25	\$0	(\$25)	\$0	-100.00%
	\$4,475	\$6,810	\$10,725	\$11,000	
NON OPERATING EXPENSES					
Capital Projects	\$0	\$219,000	\$101,971	\$10,500	*6
Total Operating Expenses (Before Depreciation)	\$493,298	\$617,092	\$545,448	\$629,337	
Total Non Operating Expenses	\$0	\$219,000	\$101,971	\$10,500	
Total Expenses (Before Depreciation)	\$493,298	\$836,092	\$647,419	\$639,837	

GENERAL GOVERNMENT NOTES

- 1) Cost of living assumed to be 4.1%
- 2) The lifting of Covid restrictions will allow for expenses to start reflecting those before 202
Increase allocated over the next two years
- 3) Cell phone provided to the Manager of Finance
- 4) 4 committees at \$375per committee
plus \$500 for an Anti-Racism and Anti-Discrimination Committee (approved in 12/14/21 m
- 5) Proposed staff hiring to be discussed in closed session
- 6) New Town Logo as part of the Operating Initiatives
- 7) Insurance plus Cyber Insurance (new). Applicable to all TOMB departments/utilities
- 8) Consists of Annual Audit and Internal Controls Audit (pending council approval)
General Government accounting for 50% of the total cost
Audit (\$14,400)
Internal Control Audit (\$13,650)
- 9) Moved to Fiscal Services Tab

Please see Capital Projects Tab for specific detail

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

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
POLICE PROTECTION					
Policing-RCMP	\$327,301	\$342,260	\$343,519	\$380,030 *1	10.63%
Maint of Police Office	\$1,534	\$1,500	\$2,654	\$1,500	-43.48%
	\$328,835	\$343,760	\$346,172	\$381,530	
LAW ENFORCEMENT					
Trf to Correctional Services	\$20,358	\$20,485	\$20,383	\$20,485	0.50%
Prosecuting Attorney	\$75	\$250	\$88	\$250	185.71%
Bylaw Enforcement Officer	\$7,336	\$10,000	\$8,282	\$13,944	68.37%
	\$27,769	\$30,735	\$28,753	\$34,679	
Department Total	\$356,605	\$374,495	\$374,925	\$416,209	

Protective Services Notes

1) From RCMP Invoice

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

		Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
EMERGENCY MEASURES						
00225-000-2000	Emergency Measures (REMO)	\$3,524	\$6,089	\$7,986	\$6,735	-15.67%
00225-100-2000	Assistant Emergency Coordinator	\$2,744	\$2,920	\$2,752	\$2,920	6.11%
		\$6,267	\$9,009	\$10,738	\$9,655	
OTHER PROTECTION SERVICES						
00224-250-1520	Fire Inspection Services	\$10,795	\$11,120	\$12,410	\$11,120	-10.40%
00229-200-2000	Building Inspectors	\$14,513	\$17,300	\$13,146	\$19,574	*1 48.90%
00229-205-2000	Shared Services	\$3,031	\$3,200	\$3,804	\$3,200	-15.88%
00229-300-2000	Animal & Pest Control	\$339	\$700	\$303	\$700	131.04%
		\$28,678	\$32,320	\$29,663	\$34,594	
Department Totals		\$34,946	\$41,329	\$40,402	\$44,249	

OTHER PROTECTIVE SERVICES NOTES

Includes \$3,000 legal contingency.

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
TRANSPORTATION SERVICES

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23		Budget/Actual % Change
ADMINISTRATION						
Employee Benefits	\$10,784	\$11,550	\$14,723	\$18,510	*1	25.72%
PW Administration Salaries	\$33,735	\$53,955	\$74,220	\$56,849	*1	-23.41%
Travel Director of Operations	\$1,812	\$2,000	\$1,511	\$2,080		37.69%
Telephone- PW Dept	\$900	\$700	\$1,284	\$1,000		-22.10%
Answering Service	\$0	\$0	\$645	\$600		-7.02%
Finance Software/Hardware	\$0	\$0	\$0	\$1,248		#DIV/O!
Office Supplies/Memberships	\$726	\$500	\$1,263	\$500		-60.42%
Liability Insurance	\$6,552	\$7,875	\$8,306	\$11,370		36.88%
	\$54,508	\$76,580	\$101,952	\$92,157		

GENERAL EQUIPMENT

Gas & Oil (Skid Steer S130)	\$168	\$500	\$556	\$1,000	*2	79.87%
Gas & Oil (Skid Steer S450)	\$571	\$500	\$1,255	\$1,000	*2	-20.31%
Insurance (Skid Steer S130)	\$463	\$280	\$557	\$804		44.49%
Insurance (Skid Steer S450)	\$0	\$280	\$0	\$280		#DIV/O!
Repairs (Skid Steer S130)	\$315	\$1,500	\$5,326	\$2,000	*3	-62.45%
Repairs (Skid Steer S450)	\$1,267	\$1,500	\$1,226	\$2,000		63.20%
Gas & Oil (5 Ton Truck)	\$1,209	\$2,000	\$3,520	\$4,000		13.64%
Insurance (5 Ton Truck)	\$1,340	\$1,610	\$1,610	\$2,325		44.43%
Repairs (5 Ton Truck)	\$9,743	\$11,500	\$11,855	\$10,000		-15.65%

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
TRANSPORTATION SERVICES

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
GENERAL EQUIPMENT CONTINUED					
Gas & Oil (1 Ton Truck)	\$2,339	\$2,500	\$6,201	\$7,000	12.89%
Insurance (1 Ton Truck)	\$1,371	\$1,650	\$1,648	\$2,380	44.43%
Repairs (1 Ton Truck)	\$5,028	\$6,500	\$13,498	\$5,000	-62.96%
Gas & Oil (Loader)	\$1,463	\$2,000	\$2,180	\$2,500	14.69%
Insurance (Loader)	\$692	\$835	\$831	\$1,200	44.43%
Repairs (Loader)	\$1,414	\$5,000	\$7,258	\$5,000	-31.11%
Repairs Kioti Tractor	\$264	\$1,500	\$1,346	\$1,500	11.46%
	\$27,647	\$39,655	\$58,866	\$47,990	

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
TRANSPORTATION SERVICES

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
SMALL TOOLS					
SmallTools & Equipment	\$3,305	\$5,000	\$10,775	\$10,000	*4 -7.19%
WORKSHOPS, YARDS & OTHER BUILDINGS					
P. W. Building - Lights	\$238	\$500	\$329	\$350	6.37%
P. W. Building - Fuel	\$1,002	\$2,000	\$3,846	\$3,500	-8.99%
P. W. Building - Repairs	\$45	\$500	\$69	\$250	259.92%
P. W. Building - Telephone	\$244	\$250	\$968	\$250	-74.19%
P. W. Building - Insurance	\$1,221	\$1,470	\$1,468	\$2,120	44.43%
Shed - Salt Storage	\$454	\$700	\$545	\$787	44.43%
	\$3,203	\$5,420	\$7,225	\$7,257	
OTHER					
Staff Training	\$0	\$1,000	\$163	\$1,000	513.91%
Health and Safety	\$2,026	\$4,000	\$2,558	\$5,670	121.67%
Traffic Authority	\$2,600	\$2,600	\$2,600	\$2,600	0.00%
Asset Management Initiatives	\$7,720	\$13,500	\$5,394	\$1,500	*5 -72.19%
	\$12,346	\$21,100	\$10,715	\$10,770	

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
TRANSPORTATION SERVICES

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23		Budget/Actual % Change
ROADS & STREETS						
Salaries	\$31,552	\$30,530	\$50,639	\$90,105	*1	77.94%
Chloride & Cartage	\$212	\$400	\$0	\$200		#DIV/O!
Salt & Cartage	\$13,346	\$37,000	\$29,788	\$37,000		24.21%
Sand & Gravel	\$4,833	\$6,000	\$2,804	\$3,500		24.82%
Patching Streets/Sidewalks - Materials	\$14,907	\$18,000	\$16,727	\$20,000	*2	19.57%
Patching Streets - Other	\$1,814	\$2,500	\$4,944	\$6,000	*2	21.35%
General Supplies & Expense	\$1,013	\$4,500	\$4,011	\$5,000		24.67%
Culverts & Ditching	\$391	\$2,500	\$15,994	\$15,000	*6	-6.21%
Rentals	\$563	\$3,000	\$370	\$500		35.05%
Street Cleaning	\$4,187	\$4,700	\$3,527	\$4,700		33.24%
	\$72,819	\$109,130	\$128,804	\$182,005		
STREET LIGHTING						
Street Lighting	\$43,415	\$44,200	\$43,374	\$44,200		1.90%

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
TRANSPORTATION SERVICES

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
TRAFFIC SERVICE					
Street Signs/Flags	\$1,766	\$3,000	\$5,471	\$4,500	-17.74%
Painting Lines	\$10,922	\$15,000	\$9,529	\$24,000	151.87%
Maintence to Crossings/Curbs/Parking Lots	\$1,271	\$3,500	\$3,144	\$2,000	-36.39%
Engineering Services/Legal	\$6,315	\$8,000	\$1,554	\$33,000	2023.74%
	\$20,274	\$29,500	\$19,697	\$63,500	
Vegetation & Tree Removal	\$0	\$0	\$0	\$20,000	*7 #DIV/O!
Carshare Program Design	\$0	\$0	\$0	\$10,000	#DIV/O!
DEBT CHARGES - TRANS SERV					
Debenture Interest PW	\$28,006	\$26,400	\$29,301	\$26,400	-9.90%
	\$28,006	\$26,400	\$29,301	\$26,400	

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
TRANSPORTATION SERVICES

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
NON OPERATING EXPENSES					
Capital Projects	\$0	\$130,000	\$50,685	\$382,000	
Total Operating Expenses (Before Depreciation)	\$265,521	\$356,985	\$410,709	\$484,279	
Total Non Operating Expenses	\$0	\$130,000	\$50,685	\$382,000	
Total Expenses (Before Depreciation)	\$265,521	\$486,985	\$461,394	\$866,279	

TRANSPORTATION NOTES

- 1) To be discussed in closed session
- 2) Overall, all gas and fuel costs have increased with the increases in petroleum price
- 3) Skid Steer to be disposed when replaced with articulating tractor; see capital budget
- 4) Public Works building storage required
- 5) Carved out the Cemetery and Natural Asset Mapping work and moved under the Environmental Development tab
- 6) Increase in ditches to be cleared and culverts to be replaced - offset with operating reserve as a one time item(10,000)
- 7) Urban Forest Master Plan - hire contract work

Please see Capital Projects Tab for specific detail

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

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
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SEWAGE COLLECTION SYSTEM

ADMINISTRATION

SWR - Administration	\$7,497	\$7,990	\$17,965	\$9,533	-46.93%
	\$7,497	\$7,990	\$17,965	\$9,533	

SEWAGE COLLECTION SYSTEMS

Salaries	\$19,701	\$20,935	\$22,601	\$20,563	-9.02%
Sewer - Staff Benefits	\$4,646	\$5,095	\$5,298	\$5,977	12.82%
Engineering/Consultants	\$2,826	\$1,000	\$15,000	\$1,000	-93.33%
Training Costs - SWR	\$5,666	\$6,000	\$3,301	\$3,500	6.03%
Material Expense & Contractors	\$9,537	\$9,900	\$9,225	\$10,450	13.28%
Monitoring/Testing Fees	\$3,195	\$5,000	\$2,934	\$5,000	70.40%
Sewer Cleaning Fees	\$6,380	\$9,660	\$6,029	\$9,660	60.23%
	\$51,950	\$57,590	\$64,387	\$56,150	

SEWAGE LIFT STATIONS

Maintenance of Pumps	\$1,845	\$2,500	\$2,175	\$3,500	60.95%
Electricity	\$21,704	\$25,500	\$27,748	\$28,050	1.09%
Insurance	\$588	\$707	\$707	\$1,021	44.43%
Reserve - Pump Replacement	\$10,000	\$0	\$0	\$0	#DIV/0!
	\$34,138	\$28,707	\$30,630	\$32,571	

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

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
SEWAGE TREATMENT & DISPOSAL					
Salaries	\$19,924	\$20,025	\$22,335	\$21,346	-4.42%
Benefits - Sewer Treatment	\$3,256	\$3,565	\$3,585	\$4,316	20.38%
Chemicals - PAA	\$3,169	\$6,000	\$20,108	\$22,000	*2 9.41%
Repairs/Materials	\$1,471	\$4,000	\$1,263	\$4,500	256.43%
Electricity	\$32,045	\$33,500	\$30,951	\$36,000	16.31%
Scada Data Lines	\$1,455	\$3,500	\$1,610	\$3,500	117.41%
Answering Service	\$0	\$0	\$645	\$600	-7.02%
Insurance	\$326	\$400	\$392	\$566	44.43%
	\$61,645	\$70,990	\$80,888	\$92,828	
	\$155,229	\$165,277	\$193,870	\$191,083	
GARBAGE & WASTE COLLECTION					
Trucking Costs	\$56,908	\$68,600	\$64,150	\$71,344	11.21%
Public Area Waste Collection/Disposal	\$19,607	\$18,800	\$26,974	\$27,500	1.95%
	\$76,515	\$87,400	\$91,125	\$98,844	

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

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
MUNICIPAL SOLID WASTE SITE					
Joint Services Board (Operating/Capital)	\$78,594	\$81,325	\$78,682	\$83,775	*1 6.47%
	\$80,815	\$81,325	\$80,393	\$83,775	
	\$157,330	\$168,725	\$171,517	\$182,619	
NON OPERATING EXPENSES					
Capital Projects	\$0	\$2,936,890	\$1,438,055	\$3,660,438	
Total Operating Expenses (Before Depreciation)	\$312,559	\$334,002	\$365,388	\$373,702	
Total Non Operating Expenses	\$0	\$2,936,890	\$1,438,055	\$3,660,438	
Total Expenses (Before Depreciation)	\$312,559	\$3,270,892	\$1,803,443	\$4,034,139	

ENVIRONMENTAL HEALTH NOTES

1) Per MJSB Proposed Operating Budget

2) PAA increased chemical and transportation costs

Please see Capital Projects Tab for specific detail

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

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
HOUSING					
Cemeteries - Operating Grant	\$24,070	\$24,070	\$14,614	\$38,520	*1 163.58%
Deficit-Regional Housing	\$13,000	\$21,172	\$25,441	\$19,410	-23.71%
Housing Initiatives	\$0	\$30,000	\$0	\$30,000	#DIV/0!
	\$37,070	\$71,692	\$40,055	\$87,814	
Department Total after Depreciation	\$37,070	\$71,692	\$40,055	\$87,814	

PUBLIC HEALTH NOTES

1) Founded in the Operating Initiatives - transferred from reserve

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

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
ENVIRONMENTAL PLANNING & ZONING					
Regional Planning	\$51,428	\$52,800	\$51,582	\$52,800	2.36%
Legal Services/ Advertising	\$52,659	\$33,000	\$5,340	\$33,000	*1 518.02%
	\$104,086	\$85,800	\$56,921	\$85,800	
COMMUNITY DEVELOPMENT					
Accessibility Initiatives	\$239	\$31,600	\$3,749	\$31,600	*2 742.89%
Anti- Racsim & Discrimination Initiatives	\$0	\$0	\$0	\$6,600	#DIV/O!
Economic Development Initiatives	\$9,814	\$2,500	\$0.00	\$0	#DIV/O!
	\$10,054	\$34,100	\$3,749	\$38,200	
OTHER ENVIRONMENTAL SERVICES					
Wages and Benefits	\$0	\$34,500	\$24,096	\$36,400	51.06%
Tourism	\$10,374	\$8,500	\$10,415	\$8,059	*3 -22.63%
Public Comfort Stations	\$22,394	\$24,500	\$37,402	\$32,651	*4 -12.70%
Community Beautification	\$4,919	\$3,000	\$2,005	\$3,000	49.61%
Climate & Environment Initiatives	\$11,263	\$0	\$570	\$3,000	426.52%
Cemetery and Natural Asset Mapping work	\$0	\$0	\$0	\$11,394	*5 #DIV/O!
Public Receptions	\$0	\$500	\$0	\$500	#DIV/O!
Wharf Expenses	\$2,532	\$2,300	\$3,961	\$2,781	-29.78%
	\$51,482	\$73,300	\$78,449	\$86,391	

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

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
NON OPERATING EXPENSES					
Capital Projects	\$0	\$6,290,486	\$1,298,663	\$6,478,500	
Total Operating Expenses (Before Depreciati	\$165,622	\$193,200	\$139,119	\$210,391	
Total Non Operating Expenses	\$0	\$6,290,486	\$1,298,663	\$6,478,500	
Total Expenses (Before Depreciation)	\$165,622	\$6,483,686	\$1,437,782	\$6,688,891	

ENVIRONMENTAL DEVELOPMENT NOTES

- 1) MPS/LUB Project still has original expense to be spent of \$15,000.
With rising costs, it's assumed this cost has more than doubled in today's dollars
- 2) Not completed in PY.
- 3) Increase in cost for Insurance and Cyber Insurance (new)
- 4) New cleaing company hired (\$29,600) plus increase cost due to comfort stations remaining open until Dec 9/22.
Comfort stations extended opening motion passed 4/28/22
- 5) Carved out the Cemetery and Natural Asset Mapping work from Transportation Tab

Please see Capital Projects Tab for specific detail

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

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
ADMINISTRATION					
Rec Administration Salaries	\$3,749	\$3,995	\$18,364	\$21,330	*1 16.15%
	\$3,749	\$3,995	\$18,364	\$21,330	

PROGRAMS & SERVICES

Special Projects	\$236	\$800	\$203	\$800	293.89%
Centennial Projects	\$9,697	\$0	\$406	\$0	-100.00%
Public Engagement	\$0	\$3,000	\$0	\$3,000	#DIV/O!
Active Transportation	\$17,233	\$0	\$0	\$0	#DIV/O!
Other Subsidies	\$0	\$1,050	\$0	\$1,050	#DIV/O!
	\$27,166	\$4,850	\$609	\$4,850	

PARKS PLAYGROUNDS FIELDS

Parks Fields Playgrounds	\$3,438	\$12,800	\$6,254	\$12,800	*2 104.66%
Insurance	\$817	\$820	\$981	\$1,417	44.43%
Labour	\$21,744	\$22,420	\$25,822	\$33,452	*1 29.55%
Travel/Mileage	\$689	\$1,800	\$0	\$1,800	#DIV/O!
Swimming Pool Operation	\$11,870	\$15,000	\$20,073	\$19,550	-2.61%
	\$38,558	\$52,840	\$53,131	\$69,019	

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

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
CULTURAL BUILDINGS & FACILITIES					
SouthShore Regional Library	\$5,712	\$5,400	\$5,712	\$5,800	1.54%
Heritage Properties	\$500	\$2,500	\$3,049	\$2,500	-17.99%
Mahone Bay Museum	\$7,662	\$8,100	\$7,916	\$8,100	2.32%
Bandstand Maintenance	\$530	\$1,000	\$228	\$2,030	789.58%
	\$14,404	\$17,000	\$16,905	\$18,430	
NON OPERATING EXPENSES					
Capital Projects	\$0	\$108,000	\$38,450	\$90,000	
Total Operating Expenses (Before Depreciation)	\$83,876	\$78,685	\$89,009	\$113,630	
Total Non Operating Expenses	\$0	\$108,000	\$38,450	\$90,000	
Total Expenses (Before Depreciation)	\$83,876	\$186,685	\$127,459	\$203,630	

REC & CULTURAL NOTES

1) \$5,000 increase provided to the pool will continue for 22/23 (\$15,000 total). This will be a final year resulting in future grant of \$10,000

2) Staffing to be discussed in closed session

Please see Capital Projects Tab for specific detail

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

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
EDUCATION					
Education - Mandatory Contribution	\$422,870	\$422,870	\$435,281	\$444,330	2.08%
FISCAL SERVICES					
DEBT CHARGES					
Principal Installments or Sinking Fund Reg.	\$84,100	\$73,100	\$73,100	\$73,100	0.00%
	\$84,100	\$73,100	\$73,100	\$73,100	
TAXATION & OTHER GENERAL ADMINISTRATIVE SERVICES					
Tax Rebated on Cancellations - Sec 69	\$12,700	\$12,500	\$10,800	\$30,000	*5 177.78%
Reduced Taxes Sec 71	\$95,434	\$101,486	\$96,274	\$103,031	*6 7.02%
	\$108,134	\$113,986	\$107,074	\$133,031	

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

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
TRANSFERS TO/FROM FUNDS					
TRANSFER TO OWN FUNDS & AGENCIES-OTHER FUNDS					
Special Reserve Fund - Capital	\$370,912	\$388,488	\$158,927	\$336,963	112.02%
Special Reserve Fund- Town Equipment	\$20,000	\$15,000	\$30,000	\$30,000	0.00%
Special Reserve Fund - Wastewater	\$0	\$15,000	\$15,000	\$15,000	0.00%
Special Reserve Fund-Operating	\$251,702	\$150,000	\$150,000	\$150,000	0.00%
General Capital Fund (from Revenue)	(\$35)	\$0	\$1,395	\$0	-100.00%
Water Utility Levy (Infrastructure Funds)	\$15,000	\$0	\$0	\$0	*1 #DIV/O!
	\$657,579	\$568,488	\$355,321	\$531,963	
TRANSFER FROM RESERVES					
Transfer- Operating Reserve	\$0	\$185,741	\$49,500	\$242,544	*2 389.99%
Transfers- Gas Tax	\$0	\$25,000	\$0	\$55,000	*3 #DIV/O!
Transfers-Equipment Reserve	\$0	\$0	\$0		*4 #DIV/O!
TOTAL LOCAL GOVERNMENTS	\$0	\$210,741	\$49,500	\$297,544	
Department Totals	(\$657,579)	(\$357,747)	(\$305,821)	(\$234,419)	

FISCAL SERVICES NOTES

1) The Town is no longer providing a subsidy to the Water Utility as per the 2019 Water Rate Study

2) Transfer from Operating Reserve

MPS & LUB Update	\$ 31,000.00
Cemetery and Natural Asset Mapping Work	\$ 11,394.00
New Logo Project	\$ 25,000.00
Culverts Work	\$ 10,000.00
Internal Controls Audit	\$ 13,650.00
HR Manual Development	\$ 5,000.00
Climate & Environment Initiatives	\$ 3,000.00
Housing Strategy Development	\$ 30,000.00
Cemetery Tree Removal	\$ 20,000.00
Urban Forest Master Plan	\$ 30,000.00
Carshare Program Design	\$ 10,000.00
Climate & Energy Program Manager 75%	\$ 45,500.00
Legal Contingency for Building Services	\$ 3,000.00
Increased Grant to Pool Society (2021-22)	\$ 5,000.00
Total Transfer From Operating Reserve	\$ 242,544.00

3) Gas Tax not spent from PY

4) Public Works Equity

5) Proposed new Motion of Council to amend the low-income property subsidy as follows:

Household Income:	Rebate:
Less than \$30,000	\$1,000
\$30,001 to \$35,000	\$500
\$35,001 to \$40,000	\$250
Great than \$40,000	\$0

6) Assesment Values increased and the one seasonal business is not running in current year.

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

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
INSIDE REVENUE					
Residential Assessment	\$138,813	\$214,764	\$215,092	\$246,987	*1 12.91%
Commercial Assessment	\$23,129	\$34,416	\$34,156	\$34,058	*1 -0.29%
Resource- Assessable	\$1,642	\$2,451	\$2,451	\$2,522	*1 2.85%
	\$163,584	\$251,630	\$251,698	\$283,568	

OUTSIDE REVENUE

Protective Services - Outside Area Revenue	\$156,153	\$157,993	\$159,038	\$178,688	11.00%
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OTHER REVENUE

Donations - Fire Dept	\$1,555	\$15,000	\$11,630	\$15,000	*2 22.47%
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TOTAL REVENUE

\$321,292	\$424,623	\$422,366	\$477,256
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EXPENSES

ADMINISTRATION

Telephone	\$2,810	\$4,150	\$3,689	\$4,316	14.52%
Conventions & Events	\$0	\$4,000	\$0	\$4,000	100.00%
Insurance - Firefighters	\$713	\$3,045	\$0	\$0	#DIV/0!
MJSB - IT Services	\$0	\$5,000	\$0	\$2,180	100.00%
Liability Insurance	\$2,621	\$3,150	\$3,149	\$4,549	30.76%

\$6,145	\$19,345	\$6,839	\$15,045
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TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
FIRE PROTECTION SERVICES

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
FIRE FIGHTING FORCE					
Honourarium - General Membership	\$16,800	\$16,800	\$19,428	\$16,800	-15.64%
Honorarium - Chief/Superintendent	\$0	\$7,500	\$0	\$7,500	100.00%
Insurance - Firefighters	\$0	\$0	\$729	\$3,644	80.00%
Fire Alarm System	\$5,432	\$4,550	\$5,647	\$4,550	-24.11%
	\$22,232	\$28,850	\$25,804	\$32,494	

TRAINING

Training	\$66	\$4,500	\$1,307	\$4,500	70.96%
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FIRE STATION & BUILDINGS

Insurance	\$3,164	\$3,805	\$3,802	\$5,491	30.76%
Repairs	\$1,647	\$4,500	\$1,941	\$4,500	56.86%
Fuel	\$2,803	\$1,900	\$4,268	\$5,000	14.63%
Electricity	\$8,250	\$14,900	\$15,233	\$17,000	*4 10.39%
Water	\$1,366	\$1,750	\$820	\$1,750	53.13%
Janitorial	\$428	\$1,200	\$0	\$24,100	*3 100.00%
	\$17,657	\$28,055	\$26,065	\$57,841	

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

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
FIRE FIGHTING EQUIPMENT					
Vehicles	\$13,975	\$14,000	\$21,700	\$15,000	-44.67%
Hose & Couplings	\$96	\$3,000	\$0	\$3,000	100.00%
Uniforms	\$794	\$6,000	\$1,774	\$3,500	49.32%
Fire Wells / Dry Hydrants	\$0	\$500	\$0	\$500	100.00%
Compressor testing and service	\$0	\$0	\$0	\$2,400	100.00%
Insurance	\$10,426	\$12,530	\$12,527	\$18,093	30.76%
Other Equipment	\$11,018	\$6,000	\$5,653	\$6,000	5.78%
Recharging	\$0	\$1,000	\$179	\$1,000	82.07%
Radio Repairs & Licenses	\$2,205	\$4,500	\$1,225	\$5,200	76.44%
Others Expenses	\$1,035	\$1,500	\$3,261	\$1,500	-117.37%
	\$39,548	\$49,030	\$46,320	\$56,193	
PROTECTIVE SERVICES - DEBT CHARGES					
FD-Debt Chgs-Interest	\$685	\$44,100	\$9,834	\$44,100	*5 77.70%
SUB TOTAL - FIRE PROTECTION	\$86,333	\$173,880	\$116,168	\$209,472	

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

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
NON OPERATING EXPENSES					
Water Supply & Hydrants	\$177,172	\$180,480	\$180,479	\$187,699	3.85%
Transfer to Fire Equipment Reserve	\$55,000	\$70,000	\$0	\$70,000	100.00%
Depreciation - Fire Service	\$0	\$0	\$0	\$0	#DIV/0!
	\$232,172	\$250,480	\$180,479	\$257,699	
Operating Surplus/(Deficit)	\$2,787	\$263	\$125,719	\$10,085	

FIRE PROTECTION SERVICES NOTES

- 1) This revenue has been pulled out of General Tax Revenue to show the Fire Tax Levy as a separate stream of Revenue specific for Fire Protection.
- 2) Charitable donations received by the Town. To be contributed to Fire Equipment Reserve
- 3) First year having a cleaning service for the Fire Hall
- 4) Increased electricity expected with the new hall as it is significantly larger than the existing station.
- 5) Projected interest expense on Fire Station Loan

Please see Capital Projects Tab for specific detail

**TOWN OF MAHONE BAY
WATER UTILITY**

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
METERED SALES					
Residential	\$346,969	\$375,606	\$359,160	\$373,526	*1 4.00%
Commercial	\$176,785	\$211,279	\$185,927	\$211,279	13.64%
	\$523,754	\$586,885	\$545,086	\$584,805	
FIRE PROTECTION					
Public Fire Protection	\$177,572	\$183,044	\$180,879	\$185,000	*2 2.28%
	\$177,572	\$183,044	\$180,879	\$185,000	
SPRINKLER SERVICE	\$2,000	\$1,440	\$2,000	\$2,000	0.00%
OTHER OPERATING REVENUE					
Special Services	\$11,783	\$5,000	\$16,754	\$5,000	-70.16%
Rent (Aliant & Eastlink)	\$4,771	\$4,800	\$5,213	\$4,800	-7.92%
	\$16,554	\$9,800	\$21,966	\$9,800	
TOTAL OPERATING REVENUE	\$719,880	\$781,169	\$749,931	\$781,605	

TOWN OF MAHONE BAY
WATER UTILITY

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
NON-OPERATING REVENUE					
Interest	\$648	\$1,000	\$652	\$1,000	53.37%
Appropriations From Other Funds	\$15,000	\$0	\$0	\$0	#DIV/0!
Transfer From Surplus Funds	\$0	\$30,000	\$0	\$0	#DIV/0!
Other	\$45	\$500	\$58	\$500	762.07%
	\$15,694	\$31,500	\$710	\$1,500	
TOTAL REVENUE	\$735,573	\$812,669	\$750,641	\$783,105	

TOWN OF MAHONE BAY
WATER UTILITY
SOURCE OF SUPPLY

SUPERVISION & MAINTENANCE					
Maintenance of Intakes	\$406	\$3,000	\$406	\$4,000	886.41%
TOTAL SOURCE OF SUPPLY	\$406	\$3,000	\$406	\$4,000	

TOWN OF MAHONE BAY
WATER UTILITY

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
PUMPING					
OPERATING & MAINTENANCE					
Power Purchased	\$16,509	\$16,600	\$16,607	\$16,600	-0.04%
Structures & Improvements	\$405	\$1,000	\$124	\$2,000	1511.86%
Pumping Equipment	\$2,827	\$4,000	\$2,697	\$4,000	48.33%
	\$25,487	\$27,365	\$26,813	\$28,365	
TOTAL PUMPING	\$25,487	\$27,365	\$26,813	\$28,365	

**TOWN OF MAHONE BAY
WATER UTILITY**

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
WATER TREATMENT	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	
SUPERVISION & ENGINEERING					
WTR - Administration Salaries	\$9,371	\$0	\$21,339	\$11,917	-44.15%
	\$9,371	\$0	\$21,339	\$11,917	
OPERATING LABOR	\$22,984	\$23,059	\$25,745	\$23,598	
OPERATING SUPPLIES & EXPENSES					
Chemicals & Additives	\$49,616	\$60,000	\$49,396	\$72,000	*3 45.76%
Water Testing Fees	\$11,217	\$12,000	\$11,918	\$15,920	33.58%
Treatment Structures & Improvements	\$4,952	\$10,690	\$5,213	\$10,690	105.05%
Electricity	\$26,181	\$31,600	\$26,440	\$31,600	19.52%
Internet/ Scada	\$3,094	\$3,500	\$4,654	\$4,000	-14.06%
Answering Service	\$0	\$0	\$645	\$600	-7.02%
Finance Software/Hardware	\$0	\$0	\$0	\$1,248	#DIV/0!
MJSB - IT Services	\$0	\$0	\$0	\$8,720	#DIV/0!
Treatment - Equipment	\$12,605	\$12,500	\$4,341	\$12,500	187.94%
	\$107,666	\$130,290	\$102,609	\$157,278	
TOTAL WATER TREATMENT	\$140,021	\$153,349	\$149,692	\$192,793	

**TOWN OF MAHONE BAY
WATER UTILITY**

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
TRANSMISSION & DISTRIBUTION					
SUPERVISION & ENGINEERING	\$9,371	\$10,000	\$9,950	\$10,000	0.50%
OPERATING LABOR - MAINS	\$83,871	\$86,475	\$75,094	\$66,051	-12.04%
MAINTENANCE OF PLANTS					
Reservoirs	\$105	\$3,000	\$7,963	\$3,000	-62.33%
Structures & Improvements	\$0	\$1,000	\$1,082	\$1,000	-7.58%
Distribution Mains	\$5,970	\$10,000	\$2,618	\$10,000	281.91%
Transmission Mains	\$0	\$1,000	\$0	\$1,000	#DIV/0!
Water Pal System - Filter Modules	\$12,000	\$12,000	\$12,000	\$12,000	0.00%
Services	\$3,248	\$4,000	\$533	\$4,000	650.02%
Meters	\$2,436	\$500	\$142	\$2,500	1664.17%
Hydrants	\$3,004	\$2,500	\$1,919	\$2,500	30.27%
	\$26,763	\$34,000	\$26,258	\$36,000	
OTHER OPERTING EXPENSES					
Transportation	\$4,155	\$6,000	\$5,224	\$7,823	49.76%
Shop Expenses	\$334	\$1,000	\$1,242	\$1,000	-19.49%
	\$4,489	\$7,000	\$6,466	\$8,823	
TOTAL T&D	\$124,494	\$137,475	\$117,767	\$120,874	

**TOWN OF MAHONE BAY
WATER UTILITY**

Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
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ADMIN & GENERAL

SALARIES

Allocated	\$69,788	\$75,530	\$75,077	\$83,145	10.75%
Professional Development	\$0	\$0	\$0	\$3,200	#DIV/0!
Physical Development	\$0	\$0	\$0	\$400	#DIV/0!
Officers & Executives	\$8,309	\$8,705	\$8,239	\$8,676	5.31%
	\$78,098	\$84,235	\$83,316	\$95,421	

GENERAL OFFICE EXPENSES

Training - Water	\$2,766	\$4,350	\$822	\$4,350	428.95%
Health and Safety - Water	\$4,099	\$4,000	\$3,565	\$4,000	12.19%
Admin - General Office Expense	\$289	\$0	\$622	\$500	-19.67%
Allocated Office Expenses	\$13,634	\$13,436	\$14,556	\$16,778	15.27%
Advertising	\$118	\$500	\$224	\$500	122.92%
Mileage Water Staff	\$43	\$500	\$0	\$500	#DIV/0!
Telephone/Internet	\$1,004	\$1,100	\$2,579	\$1,100	-57.35%
Employee Benefits	\$37,933	\$38,335	\$37,663	\$42,916	13.95%
Uncollectible Accounts	(\$600)	\$300	\$1,948	\$300	-84.60%
	\$59,285	\$62,521	\$61,980	\$70,944	

**TOWN OF MAHONE BAY
WATER UTILITY**

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
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ADMIN & GENERAL CONTINUED

PROFESSIONAL FEES

Auditors	(\$3,025)	\$4,200	\$4,200	\$11,220	167.14%
Legal	\$0	\$750	\$813	\$750	-7.80%
Special Services	\$2,607	\$31,000	\$15,000	\$3,000	-80.00%
	(\$418)	\$35,950	\$20,013	\$14,970	

OTHER OPERATING EXPENSES

Regulatory Expenses	\$1,590	\$1,650	\$1,590	\$1,650	3.77%
Janitor Expense	\$0	\$0	\$0	\$5,700	#DIV/0!
Insurance	\$7,707	\$9,265	\$9,260	\$13,375	44.43%
TOTAL	\$9,297	\$10,915	\$10,850	\$20,725	

TOTAL ADMIN & GENERAL

	\$146,262	\$193,621	\$176,160	\$202,060	
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DEPRECIATION

	\$125,038	\$130,000	\$128,223	\$130,000	1.39%
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TAXES

	\$679	\$650	\$688	\$650	-5.52%
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TOTAL OPERATING EXPENSES

	\$562,387	\$645,460	\$599,749	\$678,742	
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OPERATING SURPLUS (DEFICIT)

	\$173,186	\$167,209	\$150,892	\$104,363	
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TOWN OF MAHONE BAY
WATER UTILITY

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
NON OPERATING EXPENSES					
REDEMPTION OF LONG TERM DEBT					
Principal	\$54,200	\$54,211	\$54,700	\$54,211	-0.89%
Principial Interfund Loan	\$8,300	\$8,300	\$8,300	\$8,300	0.00%
	\$62,500	\$62,511	\$63,000	\$62,511	
INTEREST ON LONG TERM DEBT	\$23,323	\$20,845	\$17,982	\$20,845	15.92%
OTHER INTEREST					
Non-Oper.-Other Interest	\$142	\$100	\$226	\$100	-55.67%
Interfund	\$422	\$1,002	\$0	\$1,002	#DIV/0!
	\$564	\$1,102	\$226	\$1,102	
CAPITAL OUT OF REVENUE	\$18,148	\$0	\$0	\$0	#DIV/0!
TOTAL NON OPERATING EXPENSES	\$104,535	\$84,458	\$81,207	\$84,458	
UTILITY SURPLUS (DEFICIT)	\$68,651	\$82,751	\$69,685	\$19,905	

WATER UTILITY NOTES

- 1) No rate change for current year.
- 2) No rate change for 2022/23
- 3) Estimated 20% increase in chemical costs

Please see Capital Projects Tab for specific detail

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

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
OPERATING REVENUE					
Domestic Service-Sales	\$1,032,988	\$1,097,000	\$1,099,131	\$1,129,910	2.72%
Commercial Service-Sales	\$99,817	\$105,000	\$113,651	\$108,150	-5.09%
Industrial Power-Sales	\$734,090	\$792,000	\$746,269	\$855,360	12.75%
Street Lighting	\$46,272	\$46,800	\$46,268	\$48,204	4.02%
Misc Revenue (Conn Charges)	\$2,280	\$3,500	\$2,900	\$3,605	19.56%
Electrical Wiring Permit Fees	\$6,512	\$3,300	\$4,632	\$3,399	-36.28%
Sale of Excess Renewal Certificates	\$49,500	\$16,500	\$0	\$16,995	100.00%
	\$1,971,459	\$2,064,100	\$2,012,852	\$2,165,623	
NON OPERATING REVENUE					
Interest on Overdue Accounts	\$2,713	\$3,600	\$3,817	\$3,600	-6.02%
Interest Revenue	\$1,321	\$0	\$0	\$0	#DIV/0!
Other Revenue	\$22,737	\$17,500	\$28,682	\$17,500	-63.90%
Transfer from Surplus	\$0	\$92,000	\$0	\$0	#DIV/0!
Receivable From Riverport	\$0	\$16,000	\$0	\$32,000	*1 100.00%
	\$26,771	\$129,100	\$32,499	\$53,100	
TOTAL REVENUE	\$1,998,230	\$2,193,200	\$2,045,351	\$2,218,723	

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

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
EXPENDITURES					
POWER PURCHASE					
Power Purchased - NSPI	\$284,687	\$333,550	\$261,350	\$333,550	*2 21.65%
Power Purchased - AREA	\$466,288	\$529,500	\$536,010	\$598,541	10.45%
Power Purchased - Imports	\$564,405	\$580,700	\$612,466	\$886,658	30.92%
	\$1,315,380	\$1,443,750	\$1,409,826	\$1,818,749	
DISTRIBUTION COSTS					
Supervision Salaries	\$11,245	\$30,000	\$11,940	\$59,628	79.98%
Salaries	\$111,738	\$142,050	\$151,703	\$140,403	-8.05%
Staff Mileage	\$223	\$400	\$0	\$600	100.00%
Employee Benefits	\$20,328	\$40,328	\$29,554	\$54,109	45.38%
Engineering/Consultants	\$0	\$5,000	\$0	\$5,000	100.00%
Contracted Services -Operating	\$10,416	\$12,000	\$26,125	\$30,000	*3 12.92%
Supplies	\$58	\$1,000	\$0	\$1,000	100.00%
Staff Communications -Cell Phones	\$844	\$2,000	\$2,457	\$2,500	1.72%
Meters Expenses	\$898	\$5,000	\$318	\$5,000	93.65%
Maintenance of Transformers	\$1,445	\$5,000	\$543	\$5,000	89.13%
Annual Grow Load Inititatives	\$0	\$0	\$0	\$12,000	100.00%
Maintenance of Services	\$31	\$500	\$0	\$500	100.00%
Reading Meters	\$3,842	\$3,300	\$1,715	\$2,000	14.25%
DISTRIBUTION COSTS CONT'D					
Street Light Expense	\$0	\$1,200	\$1,393	\$1,200	-16.04%
Small Tools	\$2,451	\$4,000	\$3,140	\$6,000	47.67%
Vehicle Expense	\$38,546	\$19,100	\$22,394	\$30,042	25.46%
Training Costs - Electric	\$330	\$3,600	\$886	\$3,000	70.47%
Health and Safety	\$0	\$4,000	\$6,060	\$12,000	49.50%
Other Expense	\$75,348	\$92,000	\$14,934	\$29,112	*4 48.70%
	\$277,742	\$370,478	\$273,161	\$399,094	

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

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
ADMINISTRATION					
Executive Salaries	\$20,773	\$21,765	\$20,597	\$21,692	5.05%
Accounting Salaries & CAO	\$62,313	\$66,300	\$89,555	\$98,831	9.39%
Other Office Salaries	\$2,319	\$11,500	\$24,677	\$26,000	5.09%
Auditors	\$6,625	\$6,900	\$6,900	\$16,830	59.00%
Bad Debt Expense	(\$4,600)	\$1,000	\$7,332	\$1,000	-633.18%
Electric Light Coop /Area Costs	(\$2,699)	\$1,000	\$797	\$1,000	20.33%
Photocopy Lease/Rental	\$2,424	\$2,950	\$5,026	\$5,000	-0.52%
Computer Maintenance (Procom)	\$4,239	\$4,350	\$4,282	\$4,350	1.55%
Legal Services	\$0	\$0	\$0	\$0	#DIV/O!
Office Costs Shared	\$27,669	\$43,267	\$29,874	\$50,049	40.31%
MJSB - IT Services	\$0	\$0	\$0	\$13,081	100.00%
Finance Software/Hardware	\$0	\$0	\$0	\$1,716	100.00%
Misc Office Expenses	\$697	\$500	\$727	\$500	-45.44%
Insurance	\$10,405	\$12,505	\$12,503	\$18,057	30.76%
Professional Development	\$0	\$0	\$0	\$2,400	100.00%
Physical Development	\$0	\$0	\$0	\$400	100.00%
Regulatory Expense	\$2,254	\$7,200	\$26,208	\$43,200	39.33%
	\$132,419	\$179,237	\$228,478	\$304,107	
Depreciation of Plant	\$47,440	\$46,000	\$50,926	\$46,000	-10.71%

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

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
TOTAL OPERATING EXPENSES	\$1,772,981	\$2,039,465	\$1,962,391	\$2,567,950	
OPERATING SURPLUS (DEFICIT)	\$225,248	\$153,735	\$82,960	(\$349,227)	
NON OPERATING EXPENSES					
Interest Expense	\$1,753	\$500	\$518	\$500	-3.54%
Capital From Revenue	(\$15,026)	\$0	(\$351)	\$0	#DIV/0!
TOTAL NON OPERATING EXPENSES	(\$13,273)	\$500	\$167	\$500	
UTILITY SURPLUS (DEFICIT)	\$238,522	\$153,235	\$82,793	(\$349,727)	

ELECTRIC UTILITY NOTES

- 1) New line in the amount of \$16,000 to account for the amount receivable as a result of billing back indirect costs to RELC as a result of proposed resource sharing agreement. This revenue is subsequently transferred to Town General in line (16) below as the indirect costs that RELC is reimbursing the utility for are actually provided by Town General departments.
- 2) Budgeting the same amount as prior year due to continued uncertainty for BUTU.
- 3) Addition of contract position for vegetation and tree removal services.
- 4) Other Expense included several operating initiatives in Fiscal 2022-23. The budget for Fiscal 2022-23 includes the following and is funded from Prior Year Operating Surplus Funds:

Electric Utility Rate Study:	\$ 16,000.00
Clothing Expense	\$ 12,556.00
Total:	<u>\$ 28,556.00</u>

Please see Capital Projects Tab for specific detail

PARK CEMETERY

Operating Budget

	2020/21 ACTUALS	2021/22 BUDGET	2021/22 YTD	2022/23 BUDGET
Revenue				
Investment income	\$853	\$1,250	\$836	\$1,250
Grant from Town	\$3,838	\$8,950	\$8,950	\$10,950
Donations	\$250	\$200	\$200	\$200
Perpetual Care/Sale of Lots	\$2,600	\$3,250	\$9,100	\$3,250
Interment Fees	\$1,000	\$1,300	\$1,700	\$1,300
Monument Fees	\$100	\$250	\$800	\$250
Transfer from Perpetual Care	\$0	\$0	\$0	\$0
	<u>\$8,641</u>	<u>\$15,200</u>	<u>\$21,586</u>	<u>\$17,200</u>
Expenditures				
Signage	\$0	\$0	\$61	\$0
Trees/Improvements	\$730	\$2,000	\$0	\$2,000
Mowing and grounds upkeep	\$2,253	\$5,000	\$3,689	\$5,000
Soil and Other Materials	\$626	\$500	\$0	\$500
Roads and Improvements	\$515	\$1,000	\$0	\$1,000
Monuments	\$0	\$1,000	\$0	\$3,000
Administration/Legal/Audit	\$1,064	\$1,200	\$2,196	\$1,200
Transfer to Perpetual Care Fund	\$3,453	\$4,500	\$4,500	\$4,500
	<u>\$8,641</u>	<u>\$15,200</u>	<u>\$10,446</u>	<u>\$17,200</u>
Surplus of revenue over expenditures	\$0	\$0	\$11,140	\$0

TOWN OF MAHONE BAY
BAYVIEW CEMETERY
Operating Budget

	2020/21 ACTUALS	2021/22 BUDGET	2021/22 YTD	2022/23 BUDGET
Revenue				
Investment income	\$3,293	\$3,400	\$3,964	\$3,400
Grant from Town	\$2,837	\$7,570	\$7,570	\$27,570
Donations	\$25	\$0	\$0	\$0
Perpetual care	\$0	\$0	\$0	\$0
Annual upkeep	\$30	\$30	\$0	\$30
	<u>\$6,185</u>	<u>\$11,000</u>	<u>\$11,534</u>	<u>\$31,000</u>
Expenditures				
Improvements/Grounds Upkeep	\$0	\$2,500	\$0	\$2,500
Mowing	\$2,409	\$4,500	\$3,402	\$4,500
Administration/Legal/Audit	\$471	\$600	\$275	\$600
Mapping Project	\$12	\$0	\$0	\$0
Transfer to Perpetual Care	\$3,293	\$3,400	\$3,400	\$3,400
Trees/Improvements	\$0	\$0	\$0	\$20,000
	<u>\$6,185</u>	<u>\$11,000</u>	<u>\$7,077</u>	<u>\$31,000</u>
Surplus of revenue over expenditures	\$0	\$0	\$4,457	\$0

PARK CEMETERY/BAYVIEW CEMETERY

- 1) Increased to \$3,000 for stone repair
- 2) Surplus to be transferred to reserve
- 3) Additional \$20,000 corresponding to tree removal

2022-23 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 2022/23 (Budget)	Town Cost - Future Year(s) (Budget)	External Funds Received (YTD)	External Funding Still Expected	Strategic Plan Link	Year
1	MPS / LUB Update	\$80,000	\$0	\$80,000	\$49,000	\$31,000	\$0	\$0	\$0	2.1.1	2022/23
	Description: Planning documents update contracted to Uprise Consulting, begun in 2020-21. Funding: Operating Reserve (Town)										
2	Accessibility Audits	\$25,000	\$0	\$25,000	\$0	\$25,000	\$0	\$0	\$0	1.3.1	2022/23
	Description: 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. Funding: Gas Tax Reserve										
3	Cemetery and Natural Asset Mapping Work	\$11,394	\$7,900	\$19,294	\$0	\$11,394	\$0	\$0	\$0	1.2.1	2022/23
	Description: Includes the collection of Natural Asset Data - will support development of Urban Forest Master Plan - as well as the mapping of the cemeteries Funding: Operating Reserve (Town)										

2022-23 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 2022/23 (Budget)	Town Cost - Future Year(s) (Budget)	External Funds Received (YTD)	External Funding Still Expected	Strategic Plan Link	Year
1	Edgewater - Main St Engineering	\$30,000	\$0	\$30,000	\$0	\$30,000	\$0	\$0	\$0	1.2.1	2022/23
	Description: Contract engineering study and design options report for intersection of Edgewater St. and Main St..										
	Funding: Gas Tax Reserve										
2	New Logo Development	\$25,000	\$0	\$25,000	\$0	\$25,000	\$0	\$0	\$0	2.3.3	2022/23
	Description: Development of new logo for TOMB										
	Funding: Operating Reserve (Town)										
4	Urban Forest Master Plan	\$30,000	\$0	\$30,000	\$0	\$30,000	\$0	\$0	\$0	3.3.1	2022/23
	Description: Development of master plan to guide Town vegetation management / management of Town-owned properties and inform private practices and new development, supported by contracted expertise.										
	Funding: Operating Reserve (Town)										
5	Carshare Program Design	\$10,000	\$30,000	\$40,000	\$0	\$10,000	\$0	\$0	\$0	3.1.1	2022/23
	Description: Program design work for proposed carshare program, supported by contracted expertise; proposed for Low Carbon Communities (75%) funding.										
	Funding: Operating Reserve (Town)										
4	Housing Strategy Development	\$30,000	\$0	\$30,000	\$0	\$30,000	\$0	\$0	\$0	2.1.2	2022/23
	Description: Development of Housing Strategy with affordability as its focus, as per Council's 2021-25 Strategic Plan; contracted. More information at 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 .										
	Funding: Operating Reserve (Town)										

2022-23 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 2022/23 (Budget)	Town Cost - Future Year(s) (Budget)	External Funds Received (YTD)	External Funding Still Expected	Strategic Plan Link	Year
1	Water Rate Study	\$10,000	\$0	\$10,000	\$0	\$10,000	\$0	\$0	\$0	1.1.1	2022/23
	Description: Contracted water rate design study to inform rates and regulations application to NSUARB for 2023-25 period.										
	Funding: Water Surplus Funds										

2022-23 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 2022/23 (Budget)	Town Cost - Future Year(s) (Budget)	External Funds Received (YTD)	External Funding Still Expected	Strategic Plan Link	Year
1	Electric Utility Rate Study	\$16,000	\$0	\$16,000	\$0	\$16,000	\$0	\$0	\$0	1.1.1	2022/23
	Description: Electric utility rates update to support long term electrical utility planning; with Riverport Electric Light Commission.										
	Funding: Electric Operating Funds										

TOWN OF MAHONE BAY CAPITAL BUDGETS 2022/23

Source of Funding which is used for Captial & Other Expenditures

	BUDGET
Infrastructure Charges (\$295 per unit)	\$247,063
2022-23 Deed Transfer Tax (1.50%)	\$180,000
2022-23 Gas Tax	\$82,000
Wind Dividend from AREA	\$96,000
Total Capital Revenue Available	\$605,063
Less:	
Principal Debt Charges (Town)	\$73,100
Contribution to Town Equipment Reserve	\$30,000
Contribution to Wastewater Reserve	\$15,000
Contribution to Town Operating Reserve	\$150,000
Total Transfers/Debt Charges	\$268,100
Funds Contributed to Capital Reserve	\$336,963

Proposed 2022-23 Capital Budget (Town)

	Strat. Plan Link	Department	2022-23 (Town Cost)	2022-23 (External Funds)	2022-23 (Total Cost)
Zero Turn Mower	N/A	Transportation Services	\$15,000		\$15,000
Description: Purchase new zero turn mower with mulch kit.					
Town Funds Source: Town Equipment Reserve			External Funds Source: N/A		
Security Gates	N/A	General Government	\$6,500		\$6,500
Description: Security gates for Public Works Yard off Kinburn St.					
Town Funds Source: Capital Reserve			External Funds Source: N/A		
Articulating Tractor	N/A	Transportation Services	\$115,000		\$115,000
Description: Replace older Skid Steer with a four season Atriculating Tractor					
Town Funds Source: Town Equipment Reserve			External Funds Source: N/A		
Truck with Plow	N/A	Transportation Services	\$70,000		\$70,000
Description: Used 3/4 or 1 ton truck with plow with four season maintenance abilities - could replace Ranger.					
Town Funds Source: Town Equipment Reserve			External Funds Source: N/A		
Edgewater Flagpoles	N/A	Environmental Development	\$12,000		\$12,000
Description: 3 Flagpoles to be puchased for Edgewater Street					
Town Fund Source: Town Capital Reserve			External Funds Source: N/A		
Jubilee Culvert replacement	N/A	Environmental Development	\$16,000		\$16,000
Description: To replace the culvert at Jubilee pond.					
Town Fund Source: Town Capital Reserve			External Funds Source: N/A		

Proposed 2022-23 Capital Budget (Town) - Cont'd

	Strat. Plan		2022-23	2022-23	(External	2022-23
	Link	Department	(Town Cost)	Funds)		(Total Cost)
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			
Coastal Action - Living Shoreline Pilot	3.2.2	Environmental Development	\$140,000	\$0		\$140,000
Description: Contribution to Living Shoreline Pilot Project led by Coastal Action.						
Town Funds Source: Capital Reserve			External Funds Source: ICIP			
Living Shoreline Project	3.2.2	Environmental Development	\$113,046	\$212,268		\$325,314
Description: Shoreline Improvement Project as per 2016 concept (https://www.townofmahonebay.ca/uploads/1/3/0/6/130665195/flood_prevention_and_shoreline_enhancement_.pdf), dependant on external funding confirmation; year-one costs reflected here, full cost reflected on 10-year Capital Budget						
Town Funds Source: Borrowing MFC		External Funds Source: Federal Active Transportation Fund and Additional External Funding				
Solar Garden Development	3.1.4	Environmental Development	\$1,567,535	\$4,238,151		\$5,805,686
Description: Community solar garden as part of AREA initiative, supported by external ICIP funding.						
Town Funds Source: Borrowing MFC			External Funds Source: ICIP (DoE&M)			
New Bayview Cemetery Fence	N/A	Recreation & Cultural	\$25,000	\$25,000		\$50,000
Description: Replacement of Bayview Cemetery fence on Main and Clearland.						
Town Funds Source: Capital Reserve		External Funds Source: NS Streetscaping & Beautification				

Proposed 2022-23 Capital Budget (Town) - Cont'd					
	Strat. Plan		2022-23	2022-23	(External
	Link	Department	(Town Cost)	Funds)	2022-23
					(Total Cost)
Aquatic Gardens Entrances	N/A	Recreation & Cultural	\$10,000	\$10,000	\$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		
Asphalt Repairs on Main St.	N/A	Transportation Services	\$30,000		\$30,000
Description: Repairs to asphalt located on the south bound lane before and after the wastewater treatment plant					
Town Funds Source: Gas Tax Reserve			External Funds Source: N/A		
Sidewalk and Curb Repairs	N/A	Transportation Services	\$32,000		\$32,000
Description: Repairs to sidewalk and curb located at the corner of Main St and Long Hill Road (160').					
Town Funds Source: Gas Tax Reserve			External Funds Source: ICIP		
Bandstand Phase 3	N/A	Recreation & Cultural	\$5,000	\$15,000	\$20,000
Description: From 2020-21, continued improvement of the bandstand for performers / audiences, per ongoing engagement process, supported by donations (including					
Town Funds Source: Capital Reserve			External Funds Source: Canada Cultural Spaces + Donations		
Transportation Project	N/A	Transportation Services	\$70,000	\$50,000	\$120,000
Description: Continued improvement of transportation infrastructure to improve safety and encourage active transportation					
Town Funds Source: Capital Reserve			External Funds Source: Provincial Connect2 Program		
Fairmont/Pinegrove Drainage Improvement	N/A	Environmental Development	\$94,500	\$0	\$94,500
Description: Storm infrastructure improving drainage of Pinegrove/Fairmont; connected to Sports Field ditching/culverts					
Town Funds Source: Gas Tax Reserve			External Funds Source: ICIP		
Sports Fields Improvement	N/A	Environmental Development	\$45,000	\$40,000	\$85,000
Description: Improvements to Sports Field and Ballfield increasing use and enhancing accessibility					
Town Funds Source: Capital Reserve			External Funds Source: Community ACCESS-Ability		
			\$2,370,581	\$4,590,419	\$6,961,000

Funding Summary:

Capital Reserves (Town):	\$333,500
Equipment Reserve (Town):	\$200,000
Borrowing MFC:	\$1,680,581
Gas Tax Reserve:	\$156,500
External Sources:	\$4,590,419
Total 2022/23 Capital Cost (Town)	\$6,961,000

Proposed 2022-23 Capital Budget (Fire Services)

	Strat. Plan Link	Department	2022-23 (Town Cost)	2022-23 (External Funds)	2022-23 (Total Cost)
Helmet Replacement	N/A	Protective Services	\$16,000	\$0	\$16,000
Description: 40 helmets to be replaced					
Town Funds Source: Fire Equipment Reserve			External Funds Source: N/A		
SCBA Packs	N/A	Protective Services	\$30,000	\$0	\$30,000
Description: SCBA Packs required for new truck (5 packs)					
Town Funds Source: Fire Equipment Reserve			External Funds Source: N/A		
SCBA Spare Bottles	N/A	Protective Services	\$10,000	\$0	\$10,000
Description: Spare bottles for the newly purchased SCBA packs					
Town Funds Source: Fire Equipment Reserve			External Funds Source: N/A		
Build New Fire Station	Prior	Protective Services	\$4,456,600	\$0	\$4,456,600
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		
Replace Pumper Truck	N/A	Protective Services	\$1,200,000	\$0	\$1,200,000
Description: New pumper truck required underwriters' schedule.					
Town Funds Source: Borrowing MFC			External Funds Source: N/A		
New Bunker Gear	N/A	Protective Services	\$20,000	\$0	\$20,000
Description: Continued replacement of bunker gear (10 year life span)					
Town Funds Source: Fire Equipment Reserve			External Funds Source: N/A		
			\$5,732,600	\$0	\$5,732,600

Funding Summary:

Equipment Reserve (Fire):	\$76,000
Borrowing MFC:	\$5,656,600
External Sources:	\$0
Total 2022/23 Capital Cost (Town)	\$5,732,600

Proposed 2022-23 Capital Budget (Water Utility)					
	Strat. Plan		2022-23	2022-23	2022-23
	Link		(Town Cost)	(External Funds)	(Total Cost)
<div>Connection of New Water Services (As Needed)</div> <div>Description: As needed to support development.</div> <div>Town Funds Source: Water Capital Reserve</div>	N/A		\$5,000		\$5,000
<div>Replace Hydrants (As Needed)</div> <div>Description: Regular replacement of depreciated hydrants (as needed)</div> <div>Town Funds Source: Water Capital Reserve</div>	N/A		\$5,000		\$5,000
<div>Install Water Meters (As Needed)</div> <div>Description: As needed to support development.</div> <div>Town Funds Source: Water Capital Reserve</div>	N/A		\$3,000		\$3,000
<div>Install Corrosion Coating in Chemical Room</div> <div>Description: Improvement to chemical room at treatment facility, as recommended.</div> <div>Town Funds Source: Water Surplus Funds</div>	N/A		\$10,000		\$10,000
<div>Deadend Flushings - System Extremities</div> <div>Description: Installation of deadend flushing equipment to reduce system issues from deadend lines</div> <div>Town Funds Source: Water Capital Reserve</div>	N/A		\$13,000		\$13,000
<div>Water Tank Replacement</div> <div>Description: New water tank required for fiscal 22/23</div> <div>Town Funds Source: Water depreciation Reserve</div>	N/A		\$7,500		\$7,500
<div>ICIP Priority #1 - Water Rehabilitation and Extention</div> <div>Description: Main Street East Water and Wastewater Rehabilitation and Extention (water portion)</div> <div>Town Funds Source: Borrowing MFC</div>	1.1.4	Water Utility	\$404,038	\$1,092,399	\$1,496,438
<div>ICIP Priority #2 - Water Rehabilitation and Improvement</div> <div>Description: Main Street East Water and Wastewater Rehabilitation and Improvement (water portion)</div> <div>Town Funds Source: Borrowing MFC</div>	1.1.4	Water Utility	\$828,259	\$2,239,366	\$3,067,625
<div>Reserve Pump Replacement</div> <div>Description: Replacement of PS3 Reserve Pump</div> <div>Town Funds Source: Water Capital Reserve</div>	N/A		\$11,500		\$11,500

Proposed 2022-23 Capital Budget (Water Utility) Cont'd

	Strat. Plan	2022-23	2022-23	(External	2022-23
	Link	(Town Cost)	Funds)		(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	1.1.3	\$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			
Replace Compressor at Water Treatment Plant	N/A	\$20,000	\$0		\$20,000
Description: Replacement of depreciated compressor at treatment plant					
Town Funds Source: Water Capital Reserve		External Funds Source: N/A			
Initial Phase Water Rehabilitation	N/A	\$450,000	\$350,000		\$800,000
Description: Replacement of depreciated compressor at treatment plant					
Town Funds Source: Borrowing MFC		External Funds Source: MacLeod Group			
		\$1,771,797	\$3,681,766		\$5,453,563

Funding Summary:

Water Capital Reserve	\$68,000
Borrowing MFC:	\$1,682,297
Water Surplus Funds	\$14,000
New Water Services	\$0
Water Depreciation Reserve	\$7,500
External Sources:	\$3,681,766
Total 2022/23 Capital Cost (Water)	\$5,453,563

Proposed 2022-23 Capital Budget (Wastewater)

	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		
	Lift Station Repairs	N/A	Environmental Health	\$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		
	ICIP Priority #1 - Wastewater Extention	1.1.4	Environmental Health	\$134,679	\$364,133	\$498,813
	Description: Main Street East Water and Wastewater Rehabilitation and Extention (wastewater portion)					
	Town Funds Source: Borrowing MFC			External Funds Source: ICIP		
	ICIP Priority #2 - Wastewater Rehabilitation and Improverm	1.1.4	Environmental Health	\$828,259	\$2,239,366	\$3,067,625
	Description: Main Street East Water and Wastewater Rehabilitation and Improvement (wastewater portion)					
	Town Funds Source: Borrowing MFC			External Funds Source: ICIP		
	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		
	PAA Pilot Project	N/A	Environmental Health	\$32,000		\$32,000
	Description: Modification of chemical building for paracetic acid pilot.					
	Town Funds Source: Capital Reserve			External Funds Source: N/A		

\$1,056,938	\$2,603,499	\$3,660,438
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Town Equipment Reserve	\$0
Wastewater Reserve	\$12,000
External Funds	\$2,603,499
MFC Borrowing	\$962,938
Town Capital Reserve	\$82,000
Total 2022/23 Capital Cost (Wastewater)	\$3,660,438

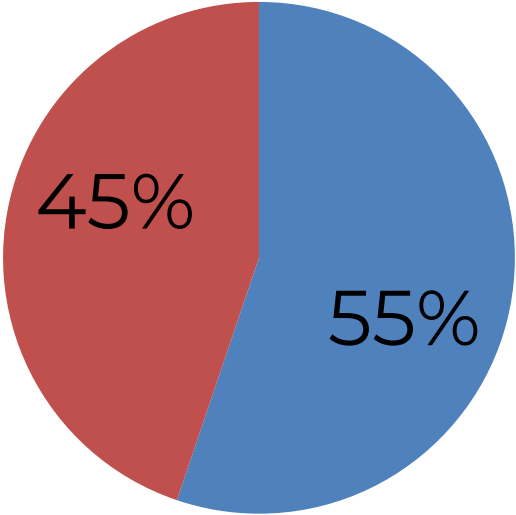
Proposed 2022-23 Capital Budget (Electric Utility)					
	Strat. Plan		2022-23	2022-23	2022-23
	Link		(Town Cost)	(External Funds)	(Total Cost)
Western Circuit Voltage Regulator	N/A	Electric Utility	\$80,000	\$0	\$80,000
	Description: An additional voltage regulator is required to offset increased demand on Western circuit.				
	Town Funds Source: Borrowing MFC		External Funds Source: N/A		
Replace All Tranformers with PBC by 2025	N/A	Electric Utility	\$83,333	\$0	\$83,333
	Description: All transformers with PBC must be replaced by the end of 2025. Costs spread over three years.				
	Town Funds Source: Borrowing MFC		External Funds Source: N/A		
Disposal of Transformers with PCB	N/A	Electric Utility	\$13,220		\$13,220
	Description: Disposal of transformers per above, spread over three years.				
	Town Funds Source: Electric Operating Reserve		External Funds Source: N/A		
Pole/Line Replacements (As Needed)	N/A	Electric Utility	\$25,000	\$0	\$25,000
	Description: Replacement of depreciated system infrastructure as needed.				
	Town Funds Source: Electric Capital Reserve		External Funds Source: N/A		
Edgewater Street Lighting Changed name	N/A	Electric Utility	\$70,000		\$70,000
	Description: Replacement of light standards on Edgewater St. including additional waterfront electrical connections.				
	Town Funds Source: Electric Utility Operating (Surplus)		External Funds Source: N/A		

Proposed 2022-23 Capital Budget (Electric Utility) - Cont'd					
	Strat. Plan		2022-23	2022-23	(External
	Link		(Town Cost)	Funds)	2022-23
					(Total Cost)
New Digital Meters (As Needed)	N/A	Electric Utility	\$11,000	\$0	\$11,000
Description: As needed to support development.					
Town Funds Source: Electric Capital Reserve			External Funds Source: N/A		
New Transformers (As Needed)	N/A	Electric Utility	\$35,000	\$0	\$35,000
Description: As needed to support development.					
Town Funds Source: Electric Capital Reserve			External Funds Source: N/A		
			\$317,553	\$0	\$317,553

Funding Summary:

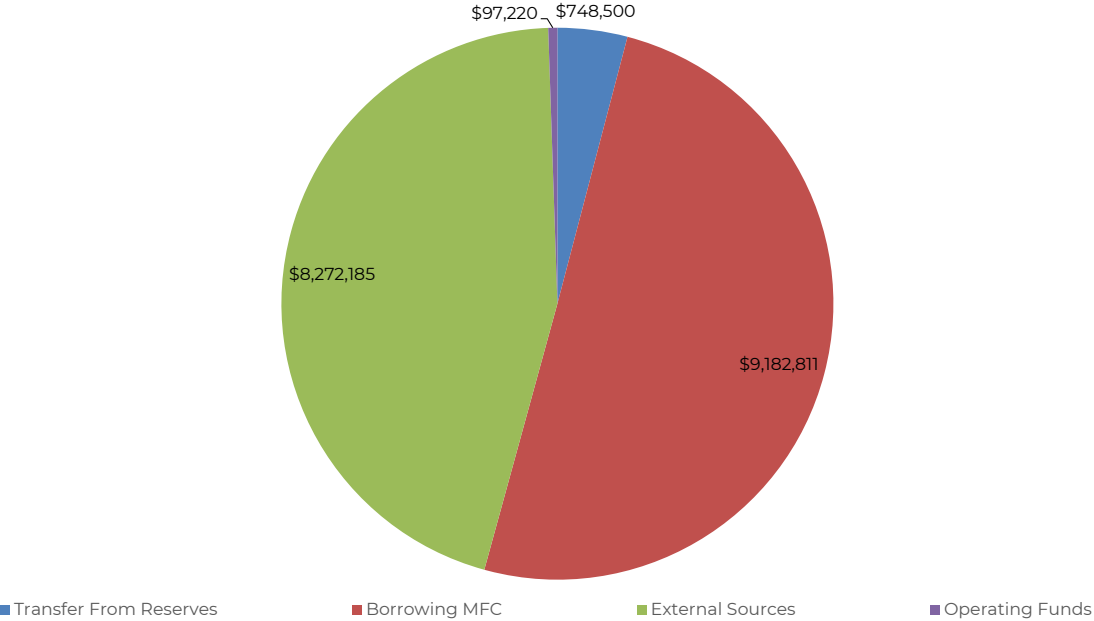
Capital Reserve (Electric):	\$71,000
Borrowing MFC:	\$163,333
Electric Operating Funds (Surplus):	\$83,220
External Sources:	\$0
Total 2022/23 Capital Cost (Electrical)	\$317,553

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 Argyll	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

			TOTAL									
#	Capital Project	Description	10 YR Cost	2021	2022	2023	2024	2025	2026	2027	2028	2029
PUBLIC WORKS												
1	Public Works Mower	Purchase of a Toro Z4000 - 60 Mower	15,000		15,000							
2	Security Gates	Purchase of Security Gates (off Kinburn)	6,500		6,500							
3	Public Works Atriculating Tractor	Purchase of an Atriculating Tractor	115,000			115,000						
5	Public Works Garage/Office	Build/Acquire/Renovate PW & Utlity Facility	400,000		50,000	350,000						
6	Storage Shed	Build New Storage Shed for Winter Equipment/Sand	100,000		100,000							
7	5 Ton Dump Truck with Plow	Buy New 5 Ton Dump Truck with Plow	160,000			160,000						
8	Public Works Truck	Buy Used Truck for Public Works	70,000		70,000							
			730,000	0	220,000	510,000	0	0	0	0	0	0
ADMINISTRATION												
9	Town Hall Repairs	Repair/Renovate Town Hall Facility	405,000	200,000	205,000							
10	Security Cameras	Install Security Camera	4,000		4,000							
			409,000	200,000	209,000	0	0	0	0	0	0	0
FIRE SERVICE												
11	Fire Station	Build New Fire Station	3,052,000	3,052,000								
12	Radio's & Pagers	Purchase of New Radio's & Pagers	34,200	12,500	700	3,000	3,000	3,000	3,000	3,000	3,000	3,000
13	New PPE	Purchase of New PPE	95,600	15,600	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
14	iPads for Fire Vehicles	Purchase iPads for Select Fire Vehicles	2,700	2,700								
15	Fire Vehicle - Pump	Buy New Fire PUMP Vehicle	800,000		800,000							
16	Fire Vehicle - Rescue	Buy New Fire Rescue Vehicle	150,000			150,000						
17	Helmets	Purchase of New Helmets	16,000		16,000							
18	SCBA Packs	Purchase of SCBA Packs	30,000		30,000							
19	SCBA spare bottles	Purchase of SCBA Spare Bottles	10,000		10,000							
			4,190,500	3,082,800	866,700	163,000	13,000	13,000	13,000	13,000	13,000	13,000
TRANSPORTATION & INFRASTRUCTURE												
20	Sidewalk - Main to Treatment Plant	Replace Existing Sidewalk & Extend	100,000		100,000							
21	Sidewalk - Fairmont St.	Repair/Replace Existing Sidewalk	40,000			40,000						
22	Sidewalk - Fauxburg (Main - Pleasant)	Install New Sidewalk on Fauxburg Rd.	125,000			125,000						
23	Transportation Plan Project 2021/22	Transportation Infrastructure Improvement	120,000	120,000								
24	Speed Signs	Purchase additional electronic speed signs	10,000	10,000								
25	Culvery Replacement	Jubilee Culvery replacement	16,000		16,000							
26	Side walks and curn replacement	Side walk and curb repairs - Main St and Long Hill Rd	32,000		32,000							
27	Blue Route - Community Hubs 1	Traffic Calming on Kinburn/Clairmont	27,000		27,000							
28	Street Lighting	Purchase Street Lighting for Edgewater Street	70,000		70,000							
29	Blue Route - Community Hubs 2	New Connection Trail from Kinburn to Main	92,000		92,000							
30	Asphalt Repairs	Asphalt Repairs on Main St.	30,000		30,000							
31	Blue Route - Community Hubs 3	Clearway/Main Intersection	148,000			148,000						

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

			TOTAL									
#	Capital Project	Description	10 YR Cost	2021	2022	2023	2024	2025	2026	2027	2028	2029
32	Blue Route - Community Hubs 4	Clearway St. Improvement	572,000	572,000								
33	Blue Route - Community Hubs 5	Traffic Calming on Pleasant/Fauxburg	66,000	66,000								
			1,448,000	130,000	367,000	379,000	572,000	0	0	0	0	0

MARINA/WARF

34	Wharf Comfort Station	Expand Warf Comfort Station	66,000	66,000								
35	Wharf Repairs	Capital Wharf Repairs	5,000	5,000								
36	Study and Design for Improvements	Assess condition and design improvements	15,000	15,000								
37	Wharf Improvements	Replace South-Facing Armour with Cribwork	300,000	300,000								
			386,000	5,000	81,000	300,000	0	0	0	0	0	0

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

			TOTAL									
#	Capital Project	Description	10 YR Cost	2021	2022	2023	2024	2025	2026	2027	2028	2029
WATER UTILITY												
38	New Water Services	Connection of New Water Services	45,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
39	Transmission Line	Cut Out Access To Transmission Line	15,000		15,000							
40	Water Transmission Main	Twin Transmission Main - Lake to Treatment Plant	2,000,000			2,000,000						
41	Water Utility Van/Truck	Purchase New Water Utility Vehicle	40,000			40,000						
42	Hydrant Replacement	Replace Hydrants As Needed	40,000	5,000	5,000		5,000	5,000	5,000	5,000	5,000	5,000
43	Water Meters	Install Water Meters as Required	24,000	3,000	3,000		3,000	3,000	3,000	3,000	3,000	3,000
44	Water Rate Study	Conduct Water Rate Study	104,000		80,000			8,000			8,000	8,000
45	Chemical Room Floor - WTP	Install Corrosion Coating in Chemical Room	20,000	10,000		10,000						
46	Automatic Flushers	Deadend Flushings - System Extremities	26,000	13,000		13,000						
47	Security Cameras	Install Security Cameras	4,000		4,000							
48	Line Replacement	Line Replacement Fairmont to 794 Main St.	448,350		448,350							
49	Line Replacement	Line Replacement Cherry Lane to Long Hill Rd.	1,355,725		1,355,725							
50	Line Replacement	Main St. West (Civic 5 - Civic 147)	163,705		163,705							
51	Line Replacement	Long Hill Rd. to Water Treatment Plant	782,145		782,145							
52	Line Extension	Main St. East (Civic 932 to Civic 994)	132,965		132,965							
53	Line Extensions	Edgewater to Town Boundary	463,555			463,555						
54	Service Extensions	Service Extention Fairmont St.	100,000		100,000							
55	Level Control Valve - Smart Positioner	Install Level Control Valve	5,000	2,500	2,500							
56	Flow Meter at Water Treatment Plant	Install Flow Meter at Water Treatment Plant	6,000	3,000	3,000							
57	Structure Repairs	Exterior Walls at Water Treatment Plant	15,000		15,000							
58	Rebuild Pump 1	Rebuild Pump 1 as Nearing End of Life	5,000		5,000							
59	Old Water Pump House	Repair Roof on Old Water Pump House	4,500		4,500							
60	Compressor	Replace Compressor at Water Treatment Plant	20,000		20,000							
5,819,945				41,500	3,144,890	2,531,555	13,000	21,000	13,000	13,000	21,000	21,000
WASTEWATER & STORMWATER												
61	New Sewer Services	Annual Installation of New Sewer Services	90,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
62	Sewer Lift Station	Replace Small Pump (Lift Station 2 or 3)	22,000	12,000	10,000							
63	Dechlorination Project	New Dechlorination Process - Regulated	32,000	32,000								
64	WWTP SCADA	Connect SCADA at Wastewater Treatment Plant	2,500		15,000							
65	Fauxburg Road Stormwater	Replace Fauxburg Road Drainage Culvert	50,000		50,000							
66	Line Replacement	Fairmont to 794 Main St.	1,496,438	1,496,438								
67	Line Replacement	Cherry Lane to Long Hill Rd.	498,813	498,813								
68	Line Replacement	Main St. West (Civic 5 - Civic 147)	3,067,625	3,067,625								
69	Line Replacement	Long Hill Rd. to Water Treatment Plant	3,067,625	3,067,625								
70	Line Extensions	Edgewater to Town Boundary	463,555			463,555						
71	Main at RPS Stormwater	Improve Drainage - Main Street at RPS Entrance	20,000		20,000							
72	Building Modifications	Wastewater Treatment Plant Building Modifications	5,000		5,000							
73	Lift Station Repairs	Lift Station Refurbishment	40,000	40,000								
8,855,555				8,224,500	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								
#	Capital Project	Description	10 YR Cost	2021	2022	2023	2024	2025	2026	2027	2028	2029
ELECTRIC UTILITY												
74	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
75	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
76	Run New Lines	From Longhill to Blockhouse RE: Nursing Home	60,000	60,000								
77	Pad Mount Transformers	New Transformers RE: Nursing Home	100,000	100,000								
78	New Street Lights	New Street Lights as Required	40,000	20,000		5,000		5,000		5,000		5,000
79	Transformers	New Transformers as Required	170,000	35,000	20,000	20,000	20,000	15,000	15,000	15,000	15,000	15,000
80	PBC Transformers Replacement Project	Replace all PBC Tranformers (by 2025)	250,000		83,333	83,333	83,333					
81	Voltage Regulator	Retirement Home Voltage Regulator	39,660		13,220	13,220	13,220					
82	BUTU Rate Study #1	BUTU Rate Study #1	32,000		16,000	16,000						
83	Home Heating Program	Extension of existing home heating program	50,000	50,000								
84	Protective Clothing	Protective Clothing	12,556	12,556								
85	Utility Truck	Purchase F-350	80,000	80,000								
86	Wood Chipper	Purchase Utility Chipper (50% Riverport)	40,000	40,000								
			1,099,216	251,000	176,109	331,553	140,553	42,000	37,000	42,000	37,000	42,000

CLIMATE ADAPTATION

87	Edgewater Shoreline	Sea Level Rise/Storm Protection - Edgewater St.	2,874,800	349,800	2,525,000							
			2,874,800	349,800	2,525,000	0	0	0	0	0	0	0

CLIMATE MITIGATION

88	EV Carshare Pilot Project	Purchase EV for Demonstration	180,000	30,000	150,000							
89	Solar Garden Development	Construction of Solar Garden	1,216,190	5,805,686								
			1,396,190	5,835,686	150,000	0	0	0	0	0	0	0

OTHER

92	Bandstand - Phase 3	Additional Bandstand Work	20,000	20,000
93	Winterize Comfort Stations	Renovate Comfot Station for Year Round Use	6,000	6,000
94	Edgewater Beautification	Fix/Repair Bayview Cemetery Fence	50,000	50,000
95	Waste Recepticals	Purchase additional Waste Recepticals	12,000	12,000
96	Aquatic Garden Entrances	Develop Aquatic Garden Entrances	20,000	20,000
97	Edgewater Flagpoles	3 Flagpoles	12,000	12,000
98	Well at Visitor Information Centre	Drill Well at VIC	10,000	10,000
99	Home Heating Program	Extension of existing home heating program	50,000	50,000
			180,000	68,000 62,000 50,000 0 0 0 0 0 0
			27,389,206	18,188,286 7,911,699 4,738,663 748,553 86,000 73,000 78,000 81,000 86,000

2022/23 Grants to Organizations

<u>Organization</u>	2021/22 Budget	2021/22 Actual	2022/23 Applications Received	2022/23 Grants (TBD)
Bayview Community School - Bayboo/Yearbook	\$250	\$250	\$0	\$0
Bonnie Lea Farm	\$0	\$0	Unspecified	\$250
FCM - Advocacy Fund	\$60	\$60	\$60	\$60
First Responders Day	\$0	\$0	Unspecified	\$250
MBTCC (Father Christmas)	\$0	\$0	\$900	\$900
MBTCC (Flower Baskets)	\$0	\$0	\$1,900	\$1,900
Health Services Foundation of the South Shore	\$500	\$250	\$0	\$0
Herritage Boatyard Co-Op	\$500	\$500	Unspecified	\$500
Mahone Bay Founders' Society - Home & Garden Tour	\$500	\$250	\$0	\$0
Mahone Bay Music Association	\$2,500	\$2,500	\$2,500	\$2,500
MODL - Pro Kids	\$500	\$500	\$0	\$0
Para Hockey Cup Championships	\$750	\$500	\$0	\$0
Society of Saint Vincent de Paul	\$0	\$0	\$1,000	\$1,000
VON Lunenburg County - Town Contribution	\$2,000	\$1,000	\$2,000	\$2,000
VON Lunenburg County - COVID Contribution	\$0	\$1,000	\$0	\$0
Grants requested late	\$0	\$0	\$0	\$1,640
Total	\$7,560	\$5,810	\$8,360	\$11,000

2022/23 Subsidies

<u>Organization</u>	2021/22 Budget	2021/22 Actual	2022/23 Budget
Regional Library	\$5,400	\$5,712	\$5,800
Regional Housing Authority	\$21,172	\$25,441	\$19,410
REMO	\$3,350	\$3,220	\$3,500
Swimming Pool Society	\$15,000	\$11,069	\$15,000
Mahone Bay Museum	\$1,950	\$1,277	\$1,500
Chamber of Commerce (Festivals)	\$2,000	\$900	\$1,000
Senior Safety Program	\$550	\$545	\$550
LCLC	\$500	\$500	\$500
Total	\$49,922	\$48,664	\$47,260

2022/23 Tax Exemptions

<u>Organization</u>	2022/23 Assessed Value @ Commercial	Percentage of taxes Exempted
Mahone Bay Centre (45 School Street) AAN04647513 (331,900)	\$11,392.25	100%
Town of Mahone Bay Water Utility (68 Zwicker Lane) AAN04647459 (2,638,000)	\$84,204.96	100%
TOTAL	\$95,597.21	

<u>Organization</u>	2022/23 Assessed Value @ Commercial	Percentage of taxes Exempted
Mahone Bay Founders Society 578 Main Street AAN00186791 (\$200,900)	\$7,434.17	100%
TOTAL	\$7,434.17	

Total Tax Exemption	103,031.38
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