

## **Press Release - July 28<sup>th</sup>, 2022 Council Meeting: Town of Mahone Bay Adopts 2022-23 Budget**

**Mahone Bay, NS** – The Mahone Bay Town Council approved an operating budget – including general and utility budgets – totaling \$6.04 million on July 28<sup>th</sup>, 2022. The residential rate remains at \$1.115 per \$100 of assessment for the third year in a row while the commercial rate is increasing slightly to \$3.055 per \$100 of assessment after having been frozen for the last two years. The fire protection services tax rate introduced “on a stand-alone basis” last year remains unchanged this year at \$0.167 per \$100 of assessment. In recognition of rising infrastructure costs the infrastructure charge – which finances everything from roadwork to wastewater mains to recreational facilities – is increasing by \$5 from \$295 to \$300 per unit.

Council understands that while the Town’s residential tax rates haven’t increased in several years, many residents will be paying more than they did last year due to rising assessments. To assist low-income tax payers Council has overhauled the Town’s Low-Income Property Tax Policy, which now provides assistance up to \$1,000 to those with household incomes of \$40,000 or less.

The 2022-23 budgets include many projects and initiatives implementing Council’s strategic vision for Mahone Bay. Successful development and implementation of these projects and initiatives depends on Town staff with the necessary skills and expertise. Town staff are responsible for implementing the budget and delivering programs and service to residents. To this end, the 2022-23 represents continued investment in staff capacity; new public works and front office staff will ensure services are provided to a high standard.

Numerous budgetary projects and initiatives in support of Council’s draft 2021-25 Strategic Plan include:

- Continuing to take steps toward a comprehensive asset management strategy with the Asset Management Committee, including initial collection of data to support development of asset management plans for natural assets, including an Urban Forest Master Plan.
- A new community-led process for the development of a new logo for the Town of Mahone Bay.
- Building on the Provincial Housing Needs Assessment currently underway, an initiative to develop a local Housing Strategy with community participation.

- Climate mitigation initiatives from the Town's Community GHG Reduction Action Plan, including improving our emissions inventory, engaging residents on active transportation, encouraging EV adoption, supporting electrification of home and business heating, and development of community solar gardens. A new Climate & Environment Committee has recently been established to provide additional input on the Town's numerous environmental initiatives.
- Development of an Operational Plan for implementation of the new Lunenburg County Accessibility Plan, developed by the Lunenburg County Accessibility Advisory Committee including targeted audits of Town facilities and infrastructure.
- Conclusion of "Plan Mahone Bay" public process to review and update the Town's Municipal Planning Strategy and Land Use By-Law, conducted by Upland planning + design.
- Continuing to build reserves necessary for long-term planning and asset management, utilizing gas tax revenues, deed transfer tax, and dividends from the Alternative Energy Resource Authority.

The Town Council also approved new and ongoing capital expenditures for 2022-23 – including general and utility budgets – totaling \$20.1 million, supported by a projected \$9.46 million in external funding (47%).

Key investments in the 2022-23 capital budget include:

- Construction of a Community Solar Garden located at the Town's existing wastewater treatment facility, a key step in reaching Council's ambitious target of 80% renewable energy by 2025 (the Province has set a target of 2030 for all electrical utilities) while providing residents with sustainable locally-sourced electricity at stable rates.
- Continued improvement of transportation infrastructure – such as the new and improved crossings on Main and Edgewater Streets – to increase public safety and encourage active transportation.
- Construction of new fire station and hall, replacing the existing building which has served the Mahone Bay area for over sixty years. The new station will also house two additional fire fighting vehicles – a rescue vehicle and a pumper – included for purchase in this year's capital budget.

- Progress on the Living Shoreline Pilot project with local environmental non-profit Coastal Action, with the intention to expand the project along Edgewater Street if external funding can be secured.
- Improvement of culverts and stormwater drainage systems in several areas.
- Modernizing electrical utility infrastructure to keep pace with growth.
- Recreation facilities improvement including continued renovation of the Michael O'Connor Memorial Bandstand, supported by community donations and anticipated federal funding.
- Several major water, wastewater and stormwater infrastructure projects and the Edgewater Street shoreline improvement project, for which the Town will require the support of our provincial and federal governments to proceed.

**For Additional Information Contact:**

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# Town of Mahone Bay 2022 - 2023 Budget





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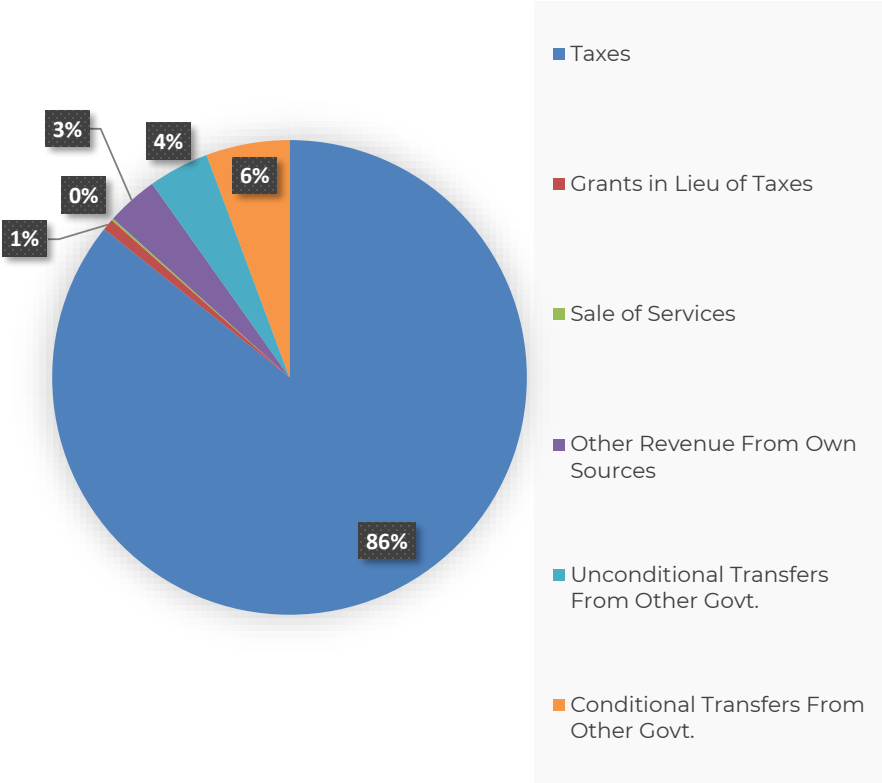
## TOWN OF MAHONE BAY BUDGET SUMMARY

	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>
<b>REVENUE</b>						
Taxes	\$ 2,548,935	\$ 2,504,457	\$ 2,660,587	\$ 2,745,124	\$ 240,667	9.61%
Grants in Lieu of Taxes	22,756	23,108	22,500	23,320	212	0.92%
Sale of Services	3,929	4,100	3,268	4,400	300	7.32%
Other Revenue From Own Sources	134,273	102,510	93,960	130,634	28,124	27.44%
Unconditional Transfers From Other Govt.	132,384	121,022	215,310	146,022	25,000	20.66%
Conditional Transfers From Other Govt.	81,850	166,000	82,850	83,000	-83,000	-50.00%
<b>Total Revenue</b>	<b>2,924,127</b>	<b>2,921,197</b>	<b>3,078,476</b>	<b>3,132,500</b>	<b>\$ 211,303</b>	<b>7.23%</b>
<b>OPERATING EXPENDITURES</b>						
Legislative Expenses	\$ 86,648	\$ 69,790	\$ 65,298	\$ 76,353	\$ 6,563	9.40%
General Government Services	297,592	433,316	373,075	414,212	(19,104)	-4.41%
Taxation Rebates & Reductions	108,134	113,986	107,074	133,031	19,045	16.71%
Protective Services	390,016	415,824	412,673	458,958	43,134	10.37%
Transportation Services	265,521	356,985	410,709	504,946	147,961	41.45%
Environmental Health Services	312,559	334,002	365,388	397,629	63,627	19.05%
Public Health & Welfare Services	37,070	71,692	40,055	61,011	(10,681)	-14.90%
Environmental Development Services	165,622	193,200	139,119	221,285	28,085	14.54%
Recreation, Cultural Services	83,876	78,685	89,009	97,439	18,754	23.83%
Education & Tax Rebates	422,870	422,870	435,281	444,330	21,460	5.07%
<b>Total Expenditures</b>	<b>2,169,909</b>	<b>2,490,350</b>	<b>2,437,682</b>	<b>2,809,194</b>	<b>318,844</b>	<b>12.80%</b>
<b>Excess of Revenue Over Expenditures</b>	<b>\$ 754,218</b>	<b>\$ 430,847</b>	<b>\$ 640,794</b>	<b>\$ 323,306</b>	<b>\$ (107,541)</b>	<b>-24.96%</b>
Debenture & Term Loan Principal	84,100	73,100	73,100	73,100	146,200	0.00%
Trf to/from Own Agencies	657,579	357,747	305,821	250,206	(107,541)	-30.06%
<b>Change in Fund Position</b>	<b>12,539</b>	<b>0</b>	<b>261,872</b>	<b>0</b>		

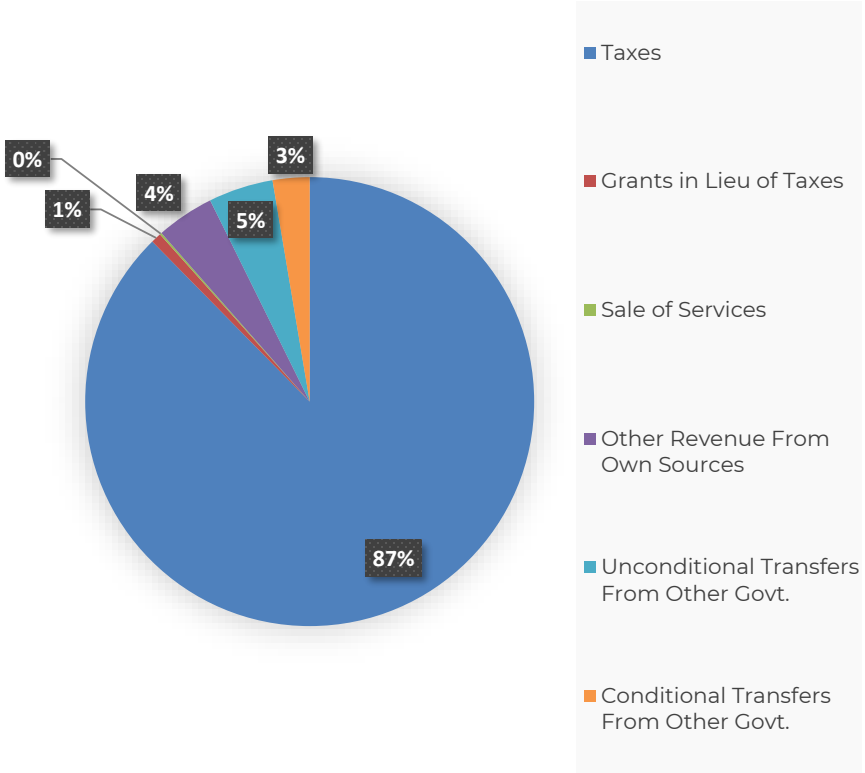
## TOWN OF MAHONE BAY BUDGET SUMMARY

	Budget 2021/22	Actual 2021/22	Budget 2022/23	% Change Budget to Actual
<b>Capital Expenses - Summary</b>				
General Government Services	219,000	101,971	47,250	-53.66%
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	4,558,268	251.00%
Recreation,Cultural Services	108,000	38,450	90,000	134.07%
<b>Total Expenditures</b>	<b>9,684,376</b>	<b>2,927,824</b>	<b>8,737,956</b>	

2021/22 Budget - Revenue

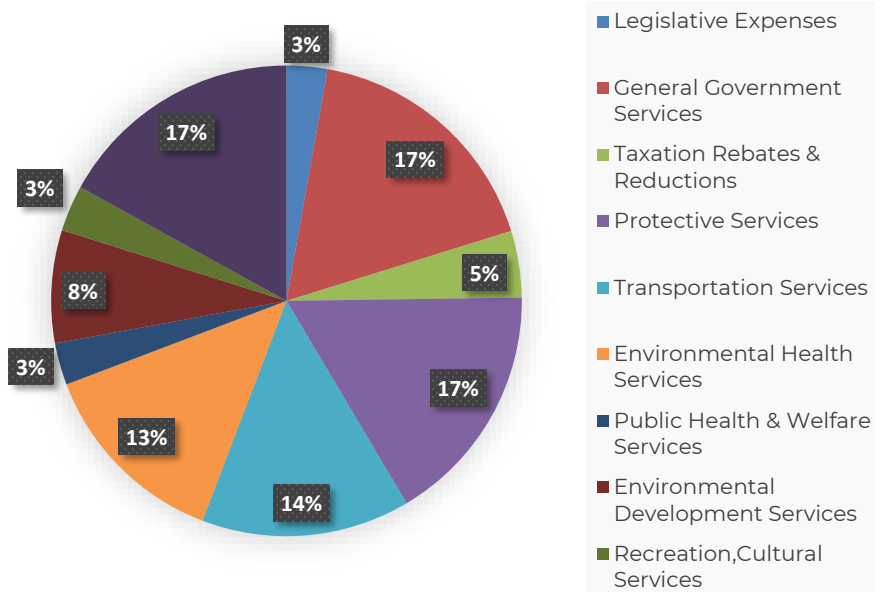


2022/23 Proposed Budget - Revenue

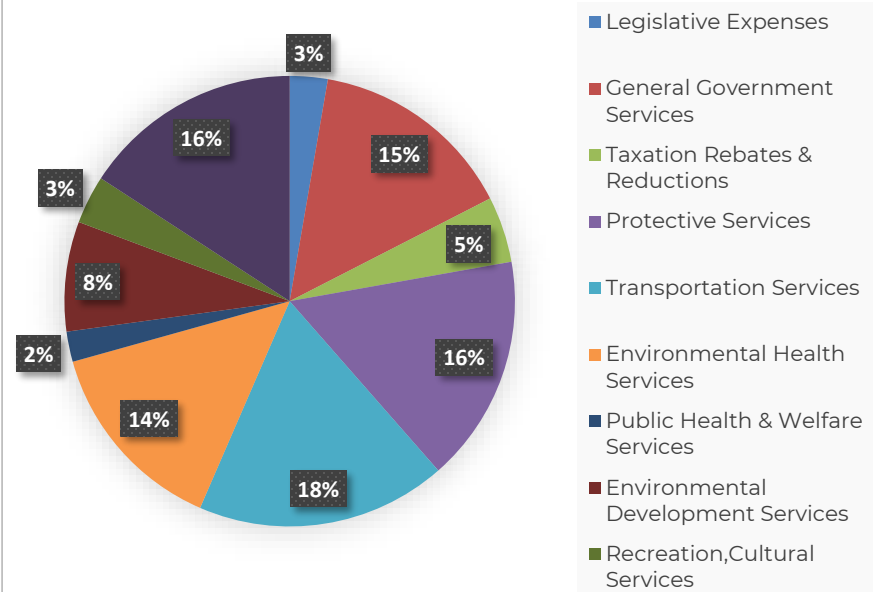




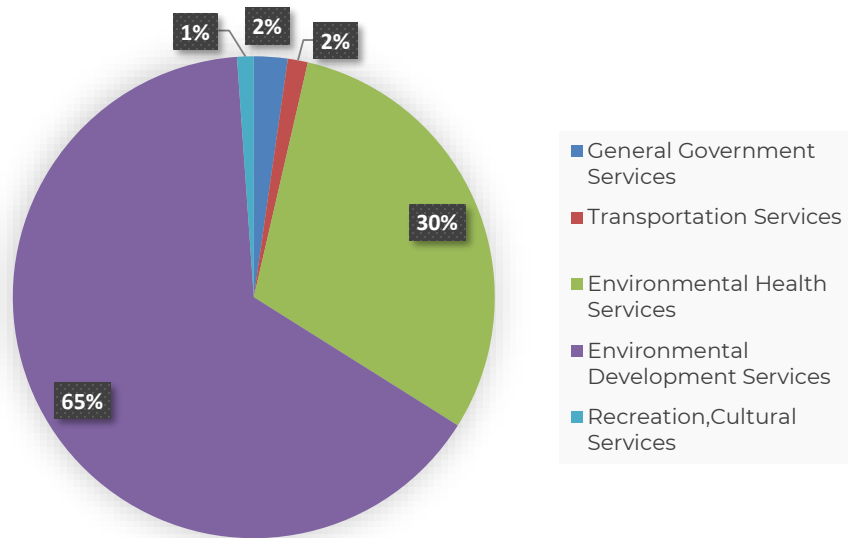
## 2021/22 Budget - Operating Expenditures



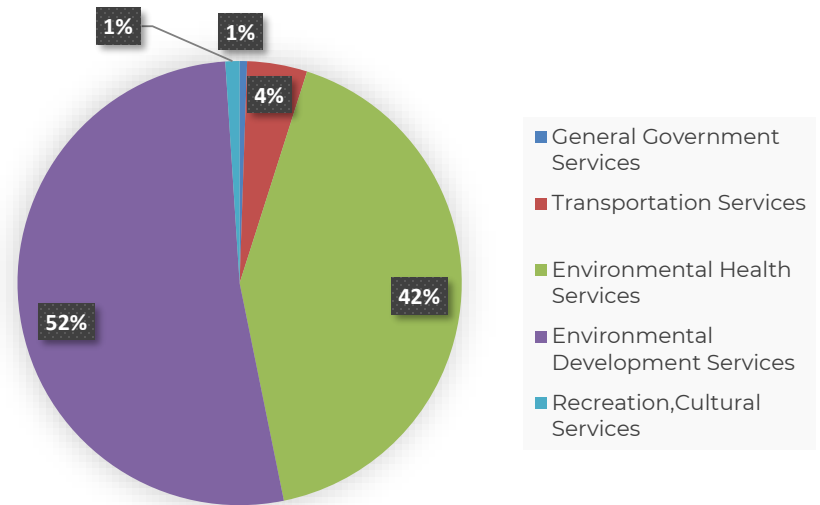
## 2022/23 Proposed Budget - Operating Expenditures



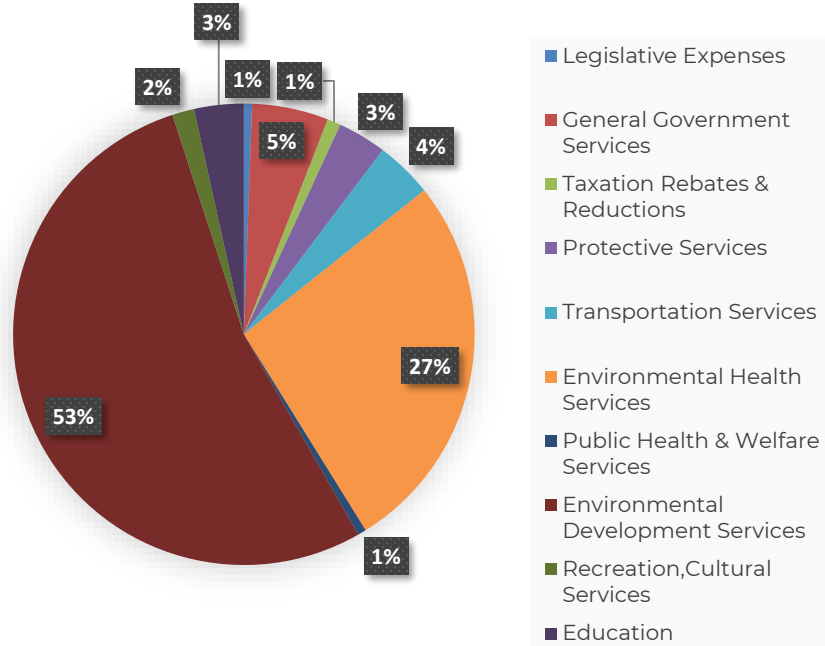
## 2021/22 Budget - Capital Expenditures



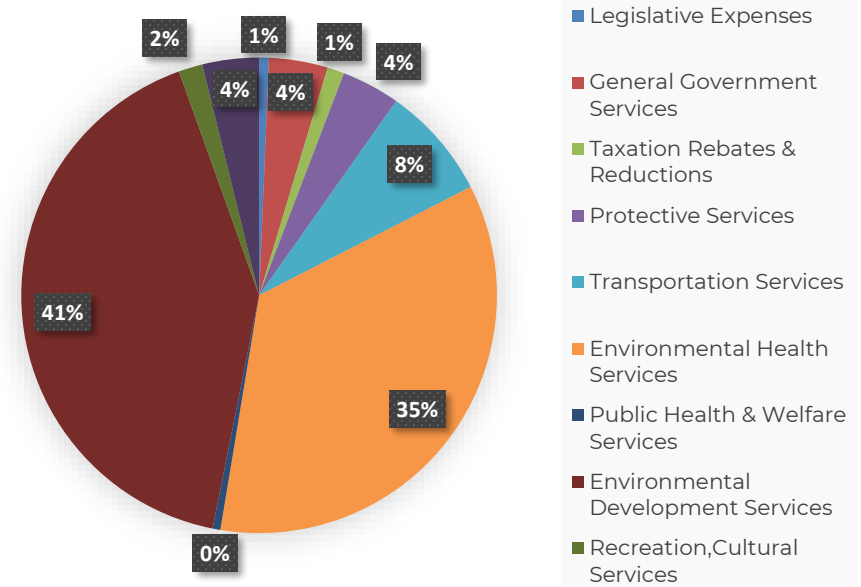
## 2022/23 Proposed Budget - Capital Expenditures



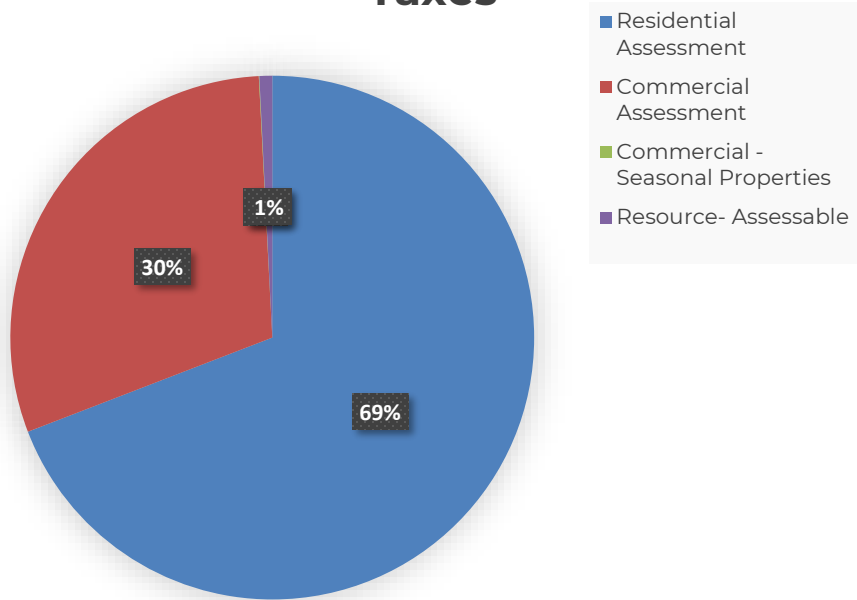
## 2021/22 Budget - Total Expenditures



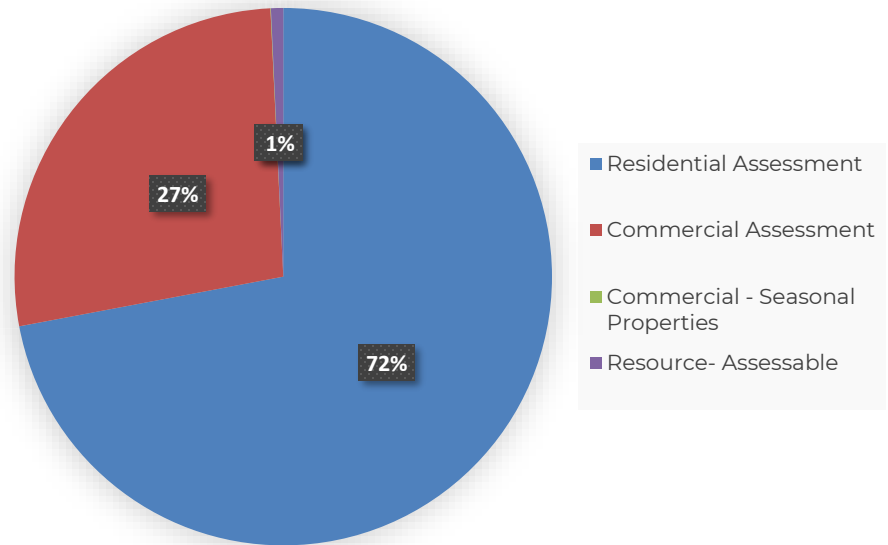
## 2022/23 Proposed Budget - Total Expenditures



## 2021/22 Budget - Residential & Commercial Taxes



## 2022/23 Proposed Budget - Residential & Commercial Taxes



## 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	% of Total Tax Revenue
RESIDENTIAL	\$ 128,601,300	1.115	\$ 1,433,904	69.15%
RESOURCE	\$ 1,467,400	1.115	\$ 16,362	0.79%
COMMERCIAL	\$ 20,608,100	3.025	\$ 623,395	30.06%
TOTAL	\$ 150,676,800		\$ 2,073,661	100.00%

Prior Year Assessment/Rates - Fire Tax Rate				
	Prior Year Assessments	Prior Year Tax Rate	Prior Year Tax Revenue	% of Total Tax Revenue
RESIDENTIAL	\$ 128,604,300	0.167	\$ 214,769	85.35%
RESOURCE	\$ 1,467,400	0.167	\$ 2,451	0.97%
COMMERCIAL	\$ 20,608,100	0.167	\$ 34,416	13.68%
TOTAL	\$ 150,679,800		\$ 251,635	100.00%

Prior Year Assessment/Rates - Combined Tax Rate				
	Prior Year Assessments	Prior Year Tax Rate	Prior Year Tax Revenue	% of Total Tax Revenue
RESIDENTIAL	\$ 128,601,300	1.282	\$ 1,648,669	70.90%
RESOURCE	\$ 1,467,400	1.282	\$ 18,812	0.81%
COMMERCIAL	\$ 20,608,100	3.192	\$ 657,811	28.29%
TOTAL	\$ 150,676,800		\$ 2,325,291	100.00%

## 2022/23 Tax Rate Analysis and Projections

Fiscal 2022/23 Assessments & Rate Projections (Reference Only) - General Tax Rate							
	Current Year Assessments	Proposed Tax Rate	Tax Revenue (No Change to Rate)	% of Total Tax Revenue	Tax Revenue (\$0.03 increase to Rate)	% of Total Tax Revenue With Rate Change	
RESIDENTIAL	\$ 147,873,100	1.115	\$ 1,648,785	72.23%	\$ 1,648,785	72.04%	
RESOURCE	\$ 1,510,400	1.115	\$ 16,841	0.74%	\$ 16,841	0.74%	
COMMERCIAL	\$ 13,957,400	3.055	\$ 422,211	18.50%	\$ 426,399	18.63%	
LONG TERM CARE FACILITY	\$ 6,436,700	3.055	\$ 194,710	8.53%	\$ 196,641	8.59%	
TOTAL	\$ 169,777,600		\$ 2,282,548	100.00%	\$ 2,288,666	100.00%	

Fiscal 2022/23 Assessments & Rate Projections (Reference Only) - Fire Tax Rate							
	Current Year Assessments	Proposed Tax Rate	Tax Revenue (No Change to Rate)	% of Total Tax Revenue	Tax Revenue (\$0.03 increase to Rate)	% of Total Tax Revenue With Rate Change	
RESIDENTIAL	\$ 147,873,100	0.167	\$ 246,948	87.10%	\$ 246,948	87.10%	
RESOURCE	\$ 1,510,400	0.167	\$ 2,522	0.89%	\$ 2,522	0.89%	
COMMERCIAL	\$ 13,957,400	0.167	\$ 23,309	8.22%	\$ 23,309	8.22%	
LONG TERM CARE FACILITY	\$ 6,436,700	0.167	\$ 10,749	3.79%	\$ 10,749	3.79%	
TOTAL	\$ 169,777,600		\$ 283,529	100.00%	\$ 283,529	100.00%	

Fiscal 2022/23 Assessments & Rate Projections (Reference Only) - Combined Tax Rate							
	Current Year Assessments	Proposed Tax Rate	Tax Revenue (No Change to Rate)	% of Total Tax Revenue	Tax Revenue (\$0.03 increase to Rate)	% of Total Tax Revenue With Rate Change	
RESIDENTIAL	\$ 147,873,100	1.282	\$ 1,895,733	73.88%	\$ 1,895,733	73.70%	
RESOURCE	\$ 1,510,400	1.282	\$ 19,363	0.75%	\$ 19,363	0.75%	
COMMERCIAL	\$ 13,957,400	3.222	\$ 445,520	17.36%	\$ 449,707	17.48%	
LONG TERM CARE FACILITY	\$ 6,436,700	3.222	\$ 205,459	8.01%	\$ 207,390	8.06%	
TOTAL	\$ 169,777,600		\$ 2,566,076	100.00%	\$ 2,572,194	100.00%	

## 2022/23 Tax Rate Analysis and Projections

CHANGE IN ASSESSMENT - STATS		
2022 Change in Taxable Assessment	\$ 19,100,800	12.68%
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	\$ 15,611,500	12.14%
Resource	\$ 43,000	2.93%
Commercial	-\$ 13,087,400	-63.51%
Total	<u>\$ 2,567,100</u>	<u>1.70%</u>



Tax Rate Impact Analysis - General Tax Rate			
	Average Growth In Assessment	CHG IN TAX RATE	Total Increase (Decrease) In Tax
RESIDENTIAL	12.14%	0.00%	12.14%
RESOURCE	2.93%	0.00%	2.93%
COMMERCIAL	-63.51%	0.99%	-62.51%

Tax Rate Impact Analysis - Fire Tax Rate			
	Average Growth In Assessment	CHG IN TAX RATE	Total Increase (Decrease) In Tax
RESIDENTIAL	12.14%	0.00%	12.14%
RESOURCE	2.93%	0.00%	2.93%
COMMERCIAL	-63.51%	0.00%	-63.51%

Tax Rate Impact Analysis - Combined Tax Rate			
	Average Growth In Assessment	CHG IN TAX RATE	Total Increase (Decrease) In Tax
RESIDENTIAL	12.14%	0.00%	12.14%
RESOURCE	2.93%	0.00%	2.93%
COMMERCIAL	-63.51%	0.94%	-62.57%

\$0.01 Impact to Revenue		
Residential:	\$	14,787
Commercial:	\$	2,039
Total Impact	<u>\$</u>	<u>16,826</u>

1% Impact to Revenue		
Residential:	\$	16,490
Commercial:	\$	6,169
Total Impact	<u>\$</u>	<u>22,659</u>

**Rates  
Comparison  
Provided Only for Consideration**

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

	<u>Bridgewater</u>	<u>Lunenburg</u>	<u>Mahone Bay</u>
<b>Median Assessment</b>	<b>170,056</b>	<b>250,565</b>	<b>259,412</b>

**Based on:**

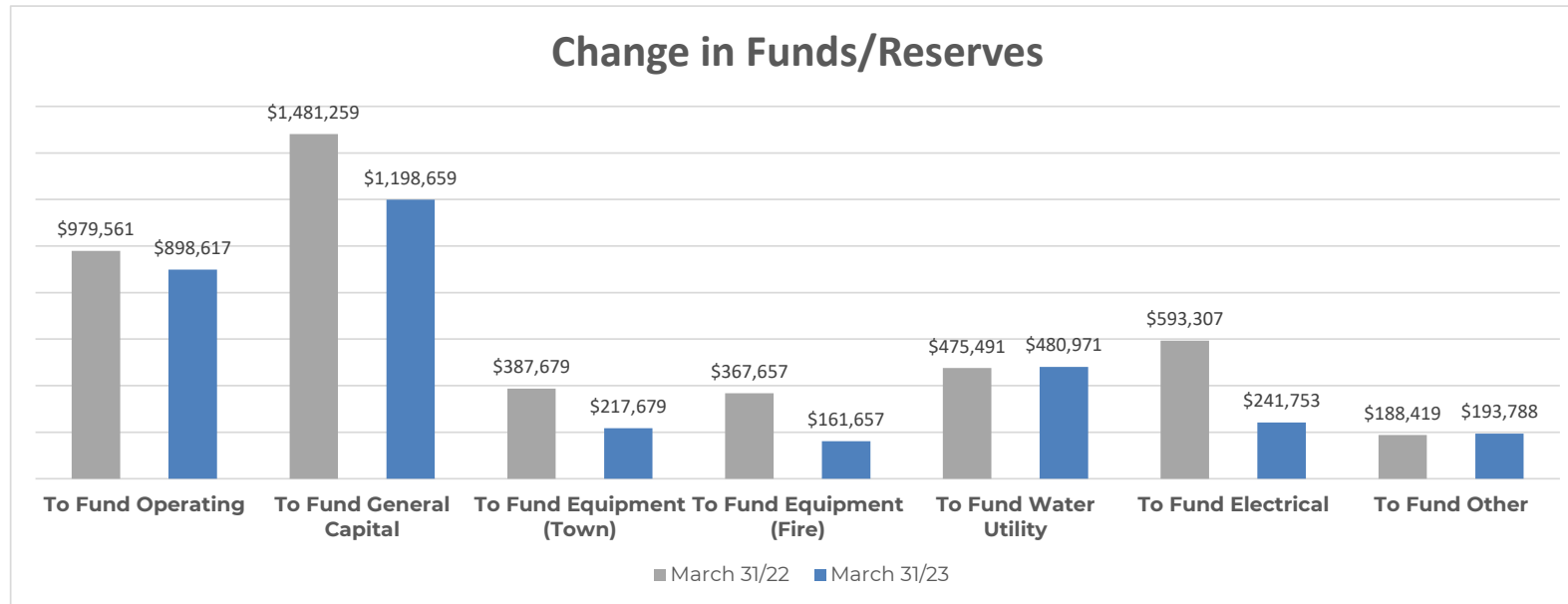
<b>Residential Tax Rate</b>	<b>1.750</b>	<b>1.376</b>	<b>1.115</b>
<b>Commercial Tax Rate</b>	<b>3.970</b>	<b>3.358</b>	<b>3.025</b>
<b>Fire Tax Rate</b>	<b>0.000</b>	<b>0.000</b>	<b>0.167</b>

<u>Residential</u>	<u>Bridgewater</u>	<u>Lunenburg</u>	<u>Mahone Bay</u>
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	-	-	300
<b>Total Single Family</b>	<b>7,355</b>	<b>6,308</b>	<b>6,313</b>

**Commercial Taxes per \$100,000 Assessment**

Property Taxes	<b>3,970</b>	<b>3,358</b>	<b>3,192</b>
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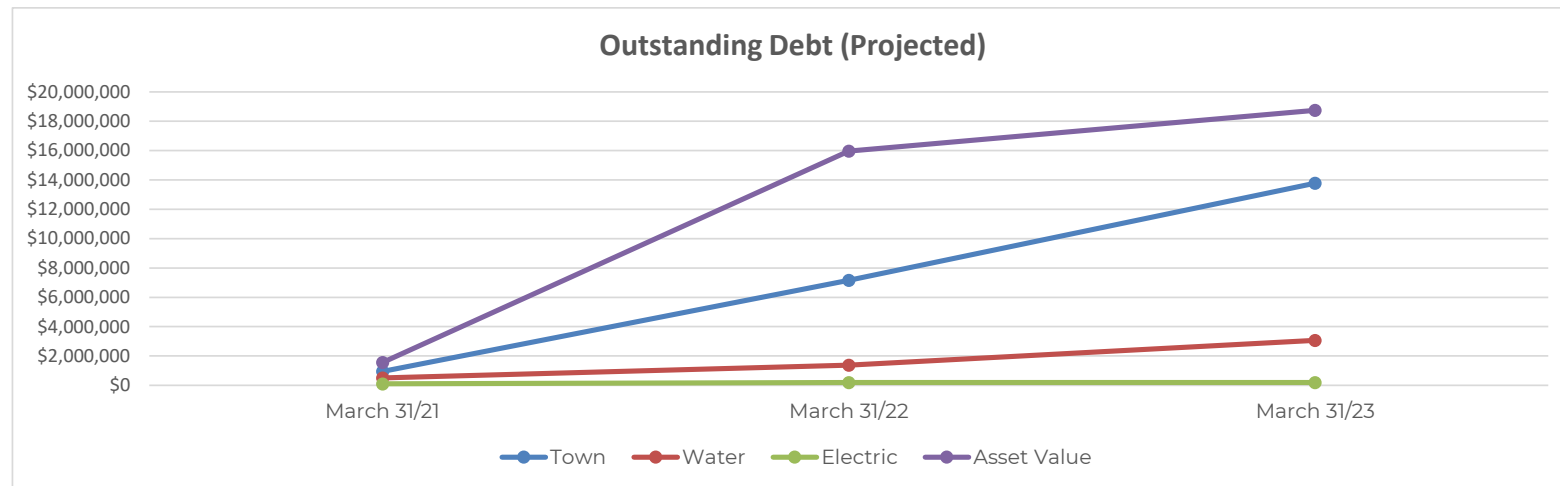
## Status of Town Funds (unaudited)



	March 31/22	March 31/23
To Fund Operating	\$979,561	\$898,617
To Fund General Capital	\$1,481,259	\$1,198,659
To Fund Equipment (Town)	\$387,679	\$217,679
To Fund Equipment (Fire)	\$367,657	\$161,657
To Fund Water Utility	\$475,491	\$480,971
To Fund Electrical	\$593,307	\$241,753
To Fund Other	\$188,419	\$193,788
	<b>4,473,373</b>	<b>3,393,124</b>

<b>FUND</b>	<b>Estimated Cash Balance March 31/22</b>	<b>Estimated Expenses 2022/23</b>	<b>Estimated Income 2022/23</b>	<b>Estimated Cash Balance March 31/2023</b>
Electric Light Operating Fund (Surplus)	<b>\$492,061</b>	\$83,220	-\$243,334	\$165,507
Town Operating Fund (Surplus)	<b>\$453,137</b>	\$0	\$0	\$453,137
Water Operating Fund (Surplus)	<b>\$247,461</b>	\$14,000	-\$2,520	\$230,941
	<b>\$1,192,659</b>	<b>\$97,220</b>	<b>-\$245,854</b>	<b>\$849,585</b>

	<b>Actual Cash Balance March 31/22</b>	<b>Estimated Expenses 2022/23</b>	<b>Estimated Income 2022/23</b>	<b>Estimated Cash Balance March 31/2023</b>
Athletic & Cultural Trust	3,648	\$0	\$50	\$3,698
Capital Reserve	1,132,798	\$467,250	\$259,150	\$924,698
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	\$276,000	\$70,000	\$161,657
Operating Reserve	526,424	\$230,944	\$150,000	\$445,480
Gas Tax Reserve	348,461	\$156,500	\$82,000	\$273,961
Wastewater Reserve	15,000	\$12,000	\$15,000	\$18,000
Water Depreciation	228,030	\$108,000	\$130,000	\$250,030
<b>Total</b>	<b>\$3,295,714</b>	<b>\$1,521,694</b>	<b>\$787,519</b>	<b>\$2,561,538</b>



<b>Capital Loans</b>	<b>March 31/21</b>	<b>March 31/22</b>	<b>March 31/23</b>
Town	\$945,680	\$7,163,091	13,777,760
Water	\$505,320	\$1,383,710	3,066,006
Electric	\$104,816	\$193,170	193,170
Asset Value	\$1,555,816	\$15,968,266	18,746,202
<b>Total Loans</b>	<b>\$1,555,816</b>	<b>\$8,739,970</b>	<b>\$17,036,936</b>

**TOWN OF MAHONE BAY**  
**STATEMENT OF REVENUE & EXPENDITURES**  
**REVENUES**

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23		Budget/Actual % Change
<b>ASSESSABLE PROPERTY</b>						
Residential Assessment	\$1,428,579	\$1,433,904	<b>\$1,433,814</b>	\$1,648,785	<b>*1</b>	14.99%
Commercial Assessment	\$625,332	\$622,735	<b>\$618,688</b>	\$622,380	<b>*1</b>	0.60%
Commercial - Seasonal Properties	\$656	\$660	<b>\$633</b>	\$660	<b>*1</b>	4.30%
Resource- Assessable	\$16,114	\$16,362	<b>\$16,362</b>	\$16,841	<b>*1</b>	2.93%
	<b>\$2,070,682</b>	<b>\$2,073,661</b>	<b>\$2,069,497</b>	<b>\$2,288,666</b>		
<b>SPECIAL ASSESSMENTS</b>						
Infrastructure Charges	\$244,837	\$245,588	<b>\$246,030</b>	\$251,250	<b>*2</b>	2.12%
	<b>\$244,837</b>	<b>\$245,588</b>	<b>\$246,030</b>	<b>\$251,250</b>		
<b>BUSINESS PROPERTY</b>						
Based on Revenue (M.T. & T.)	\$6,087	\$6,300	<b>\$6,079</b>	\$6,300		3.64%
NS Power Inc. Grant	\$939	\$908	<b>\$949</b>	\$908		-4.32%
NS Power Inc. (HST Rebate)	\$12,428	\$18,000	<b>\$11,103</b>	\$18,000		62.11%
	<b>\$19,454</b>	<b>\$25,208</b>	<b>\$18,131</b>	<b>\$25,208</b>		
<b>OTHER TAXES</b>						
Deed Transfer Tax	<b>\$213,963</b>	<b>\$160,000</b>	<b>\$326,928</b>	<b>\$180,000</b>	<b>*3</b>	-44.94%
<b>TOTAL TAXES</b>	<b>\$2,548,935</b>	<b>\$2,504,457</b>	<b>\$2,660,587</b>	<b>\$2,745,124</b>		

**TOWN OF MAHONE BAY**  
**STATEMENT OF REVENUE & EXPENDITURES**  
**REVENUES**

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
<b>PROVINCIAL GOVERNMENT</b>					
Dept of Municipal Affairs	\$608	\$608	\$0	\$608	
<b>PROVINCIAL GOVERNMENT AGENCIES</b>					
Liquor Commission	\$22,148	\$22,500	\$22,500	\$22,712	0.94%
<b>TOTAL GRANTS IN LIEU OF TAXES</b>	<b>\$22,756</b>	<b>\$23,108</b>	<b>\$22,500</b>	<b>\$23,320</b>	
<b>SALES OF SERVICES</b>					
General Government	\$1,736	\$1,500	\$1,350	\$1,500	11.11%
Transportation Services	\$1,428	\$500	\$0	\$500	
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%
<b>TOTAL SALE OF SERVICES</b>	<b>\$3,929</b>	<b>\$4,100</b>	<b>\$3,268</b>	<b>\$4,400</b>	



**TOWN OF MAHONE BAY**  
**STATEMENT OF REVENUE & EXPENDITURES**  
**REVENUES**

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
<b>FUNDS FROM OWN SOURCES</b>					
Licenses & Permits	\$64,750	\$12,000	<b>\$30,102</b>	\$20,000	-33.56%
Fines	\$525	\$1,200	<b>\$562</b>	\$1,200	113.43%
Utility Contribution to Town Overhead	\$41,303	\$43,310	<b>\$43,310</b>	\$69,434	60.32%
Return on Investments	\$15,135	\$25,000	<b>\$8,557</b>	\$25,000	192.16%
Interest on Taxes	\$12,561	\$21,000	<b>\$11,429</b>	\$15,000	31.24%
<b>TOTAL FUNDS FROM OWN SOURCES</b>	<b>\$134,273</b>	<b>\$102,510</b>	<b>\$93,960</b>	<b>\$130,634</b>	

**TOWN OF MAHONE BAY**  
**STATEMENT OF REVENUE & EXPENDITURES**  
**REVENUES**

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
<b>UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>					
Federal Government	\$0	\$0	\$0	\$0	
<b>PROVINCIAL GOVERNMENT</b>					
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%
	<b>\$62,522</b>	<b>\$50,022</b>	<b>\$75,023</b>	<b>\$50,022</b>	
<b>OWN AGENCIES</b>					
Dividend from AREA	\$69,862	\$71,000	\$140,287	\$96,000	-31.57%
<b>TOTAL UNCONDITIONAL TRANSFERS</b>	<b>\$132,384</b>	<b>\$121,022</b>	<b>\$215,310</b>	<b>\$146,022</b>	

**TOWN OF MAHONE BAY  
STATEMENT OF REVENUE & EXPENDITURES  
REVENUES**

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
<b>CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>					
<b>FEDERAL GOVERNMENT</b>					
Federal Government(Gas Tax Rebate)	\$81,850	\$165,000	<b>\$81,850</b>	\$82,000	*4 0.18%
	<b>\$81,850</b>	<b>\$165,000</b>	<b>\$81,850</b>	<b>\$82,000</b>	
<b>PROVINCIAL GOVERNMENTS</b>					
Protective Services (EMO Grant)	\$0	\$1,000	<b>\$1,000</b>	\$1,000	0.00%
	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	
<b>TOTAL CONDITIONAL TRANSFERS</b>	<b>\$81,850</b>	<b>\$166,000</b>	<b>\$82,850</b>	<b>\$83,000</b>	
<b>Total Revenue</b>	<b>\$2,924,127</b>	<b>\$2,921,197</b>	<b>\$3,078,476</b>	<b>\$3,132,500</b>	

## 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				
<b>Rate</b>	\$ 295.00	\$ 300.00	\$ 305.00	\$ 310.00
<b>Revenue</b>	\$ 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

**TOWN OF MAHONE BAY**  
**STATEMENT OF REVENUE & EXPENDITURES**  
**GENERAL GOVERNMENT SERVICES**

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

**GENERAL ADMINISTRATION**

**ADMINISTRATIVE**

CAO/Portion Staff Salaries -Admin	\$129,009	\$134,060	<b>\$120,187</b>	\$143,968	<b>*5</b>	19.79%
Employee Benefits- Admin	\$20,856	\$24,880	<b>\$25,737</b>	\$27,348		6.26%
MJSB - HR Services	\$2,112	\$2,000	<b>\$0</b>	\$6,000		
Training - Admin	\$2,500	\$3,360	<b>\$615</b>	\$3,600		485.02%
Health and Safety - Admin	\$2,566	\$1,200	<b>\$1,665</b>	\$1,200		-27.94%
New Town Logo	\$0	\$0	<b>\$0</b>	\$25,000	<b>*6</b>	
Power - Town Hall	\$2,884	\$3,000	<b>\$4,646</b>	\$4,832		4.00%
Repairs - Town Hall	\$1,051	\$500	<b>\$6,010</b>	\$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
<b>ADMINISTRATIVE CONTINUED</b>					
Custodial Supplies - Town Hall	\$2,267	\$2,000	<b>\$2,899</b>	\$2,575	-11.17%
Insurance - Town Hall	\$4,228	\$5,080	<b>\$5,080</b>	\$7,336	<b>*7</b> 44.43%
Insurance- Liability & Admin	\$2,047	\$2,460	<b>\$2,460</b>	\$3,553	44.43%
Fuel - Town Hall	\$4,072	\$2,100	<b>\$3,173</b>	\$4,394	38.48%
Janitor's Labor	\$8,344	\$8,200	<b>\$20,116</b>	\$16,000	-20.46%
Water - Town Hall	\$2,041	\$2,050	<b>\$1,515</b>	\$2,050	35.29%
Town Legal (100%)	\$1,664	\$3,000	<b>\$1,945</b>	\$3,000	54.24%
Admin Software/Hardware	\$68	\$1,100	<b>\$0</b>	\$2,400	
Office Expenses/Communications - Admin	\$7,355	\$3,200	<b>\$8,974</b>	\$4,000	-55.42%
Postage/Courier Inc Lease- Admin	\$2,258	\$1,850	<b>\$2,367</b>	\$2,400	1.41%
Photocopier/ Fax Charges & Toner-Admin	\$1,853	\$1,650	<b>\$1,807</b>	\$1,650	-8.68%
Telephone/Internet	\$6,760	\$6,200	<b>\$7,133</b>	\$7,100	<b>*3</b> -0.47%
Answering Service	\$1,697	\$1,800	\$0	\$0	
Office Furnishings - Non Capital	\$1,531	\$2,500	<b>\$4,358</b>	\$2,500	-42.63%
	<b>\$207,163</b>	<b>\$217,390</b>	<b>\$220,686</b>	<b>\$271,406</b>	

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

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23		Budget/Actual % Change
<b>FINANCIAL MANAGEMENT</b>						
Auditors	\$10,456	\$10,600	<b>\$52,714</b>	\$28,050	<b>*8</b>	-46.79%
CAO/Portion Staff Salaries -Finance	\$97,090	\$102,253	<b>\$95,341</b>	\$129,866	<b>*5</b>	36.21%
Employee Benefits -Finance	\$19,329	\$20,700	<b>\$23,000</b>	\$24,500	<b>*5</b>	6.52%
Advertising	\$1,611	\$6,700	<b>\$2,968</b>	\$3,600		21.27%
Training - Finance	\$0	\$2,400	<b>\$869</b>	\$2,400		176.33%
Health and Safety - Finance	\$2,510	\$1,300	<b>\$2,473</b>	\$1,300		-47.44%
MJSB - IT Services	\$13,518	\$12,613	<b>\$16,286</b>	\$19,620		20.47%
Office Expenses-Finance	\$2,503	\$2,600	<b>\$6,458</b>	\$5,000		-22.58%
Postage/Courier Fax -Finance	\$5,035	\$4,500	<b>\$6,176</b>	\$5,000		-19.04%
Photocopier/ Fax Charges & Toner-Finance	\$3,524	\$2,700	<b>\$3,352</b>	\$2,700		-19.46%
Finance Software/Hardware	\$0	\$8,700	<b>\$0</b>	\$0		
	<b>\$155,575</b>	<b>\$169,866</b>	<b>\$209,639</b>	<b>\$222,036</b>		
<b>TAXATION &amp; OTHER GENERAL ADMINISTRATIVE SERVICES</b>						
Tax Rebates on Cancellations-Sec 69	0	\$12,500	<b>\$0</b>	\$0	<b>*9</b>	
Reduced Taxes Sec 71	0	\$101,486	<b>\$0</b>	\$0	<b>*9</b>	
	<b>\$0</b>	<b>\$113,986</b>	<b>\$0</b>	<b>\$0</b>		
<b>ASSESSMENT SEREVICES</b>						
Trfs to Assessment Services	<b>\$24,602</b>	<b>\$24,350</b>	<b>\$24,357</b>	<b>\$24,350</b>		-0.03%



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

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

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

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
<b>OTHER GENERAL ADMINISTRATIVE SERVICES</b>					
Grants to Organizations	\$4,450	\$6,810	<b>\$10,750</b>	\$11,000	2.33%
Grant to Fire Dept (Donations Received)	\$25	\$0	<b>(\$25)</b>	\$0	-100.00%
	<b>\$4,475</b>	<b>\$6,810</b>	<b>\$10,725</b>	<b>\$11,000</b>	
<b>NON OPERATING EXPENSES</b>					
Capital Projects	<b>\$0</b>	<b>\$219,000</b>	<b>\$101,971</b>	<b>\$47,250</b>	<b>*6</b>
<b>Total Operating Expenses (Before Depreciation)</b>	<b>\$492,374</b>	<b>\$617,092</b>	<b>\$545,448</b>	<b>\$623,595</b>	
<b>Total Non Operating Expenses</b>	<b>\$0</b>	<b>\$219,000</b>	<b>\$101,971</b>	<b>\$47,250</b>	
<b>Total Expenses (Before Depreciation)</b>	<b>\$492,374</b>	<b>\$836,092</b>	<b>\$647,419</b>	<b>\$670,845</b>	

## **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 2020  
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 minutes)
- 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
<b>POLICE PROTECTION</b>					
Policing-RCMP	\$327,301	\$342,260	<b>\$343,519</b>	\$380,030	*1 10.63%
	<b>\$327,301</b>	<b>\$343,760</b>	<b>\$343,519</b>	<b>\$380,030</b>	
<b>LAW ENFORCEMENT</b>					
Trf to Correctional Services	\$20,358	\$20,485	<b>\$20,383</b>	\$20,485	0.50%
Prosecuting Attorney	\$75	\$250	<b>\$88</b>	\$250	185.71%
Bylaw Enforcement Officer	\$7,336	\$10,000	<b>\$8,282</b>	\$13,944	68.37%
	<b>\$27,769</b>	<b>\$30,735</b>	<b>\$28,753</b>	<b>\$34,679</b>	
<b>Department Total</b>	<b>\$355,070</b>	<b>\$374,495</b>	<b>\$372,271</b>	<b>\$414,709</b>	

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

**OTHER PROTECTIVE SERVICES NOTES**

1) 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
<b>ADMINISTRATION</b>					
Employee Benefits	\$10,784	\$11,550	<b>\$14,723</b>	\$18,510	25.72%
PW Administration Salaries	\$33,735	\$53,955	<b>\$74,220</b>	\$56,849	-23.41%
Travel Director of Operations	\$1,812	\$2,000	<b>\$1,511</b>	\$2,080	37.69%
Telephone- PW Dept	\$900	\$700	<b>\$1,284</b>	\$1,000	-22.10%
Answering Service	\$0	\$0	<b>\$645</b>	\$600	-7.02%
Finance Software/Hardware	\$0	\$0	<b>\$0</b>	\$1,248	
Office Supplies/Memberships	\$726	\$500	<b>\$1,263</b>	\$500	-60.42%
Liability Insurance	\$6,552	\$7,875	<b>\$8,306</b>	\$11,370	36.88%
	<b>\$54,508</b>	<b>\$76,580</b>	<b>\$101,952</b>	<b>\$92,157</b>	
<b>GENERAL EQUIPMENT</b>					
Gas & Oil (Skid Steer S130)	\$168	\$500	<b>\$556</b>	\$1,000	*1 79.87%
Gas & Oil (Skid Steer S450)	\$571	\$500	<b>\$1,255</b>	\$1,000	*1 -20.31%
Insurance (Skid Steer S130)	\$463	\$280	<b>\$557</b>	\$804	44.49%
Insurance (Skid Steer S450)	\$0	\$280	<b>\$0</b>	\$280	
Repairs (Skid Steer S130)	\$315	\$1,500	<b>\$5,326</b>	\$0	*2 -100.00%
Repairs (Skid Steer S450)	\$1,267	\$1,500	<b>\$1,226</b>	\$2,000	63.20%
Gas & Oil (5 Ton Truck)	\$1,209	\$2,000	<b>\$3,520</b>	\$4,000	13.64%
Insurance (5 Ton Truck)	\$1,340	\$1,610	<b>\$1,610</b>	\$2,325	44.43%
Repairs (5 Ton Truck)	\$9,743	\$11,500	<b>\$11,855</b>	\$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
<b>GENERAL EQUIPMENT CONTINUED</b>					
Gas & Oil (1 Ton Truck)	\$2,339	\$2,500	<b>\$6,201</b>	\$7,000	12.89%
Insurance (1 Ton Truck)	\$1,371	\$1,650	<b>\$1,648</b>	\$2,380	44.43%
Repairs (1 Ton Truck)	\$5,028	\$6,500	<b>\$13,498</b>	\$4,000	-70.37%
Gas & Oil (Loader)	\$1,463	\$2,000	<b>\$2,180</b>	\$2,500	14.69%
Insurance (Loader)	\$692	\$835	<b>\$831</b>	\$1,200	44.43%
Repairs (Loader)	\$1,414	\$5,000	<b>\$7,258</b>	\$5,000	-31.11%
Repairs Kioti Tractor	\$264	\$1,500	<b>\$1,346</b>	\$1,500	11.46%
	<b>\$27,647</b>	<b>\$39,655</b>	<b>\$58,866</b>	<b>\$44,990</b>	



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

**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
<b>ROADS &amp; STREETS</b>					
Salaries	\$31,552	\$30,530	<b>\$50,639</b>	\$86,772	71.35%
Chloride & Cartage	\$212	\$400	<b>\$0</b>	\$200	
Salt & Cartage	\$13,346	\$37,000	<b>\$29,788</b>	\$37,000	24.21%
Sand & Gravel	\$4,833	\$6,000	<b>\$2,804</b>	\$3,500	24.82%
Patching Streets/Sidewalks - Materials	\$14,907	\$18,000	<b>\$16,727</b>	\$18,000	*1 7.61%
Patching Streets - Other	\$1,814	\$2,500	<b>\$4,944</b>	\$4,000	*1 -19.10%
General Supplies & Expense	\$1,013	\$4,500	<b>\$4,011</b>	\$5,000	24.67%
Culverts & Ditching	\$391	\$2,500	<b>\$15,994</b>	\$15,000	*5 -6.21%
Rentals	\$563	\$3,000	<b>\$370</b>	\$500	35.05%
Street Cleaning	\$4,187	\$4,700	<b>\$3,527</b>	\$4,700	33.24%
	<b>\$72,819</b>	<b>\$109,130</b>	<b>\$128,804</b>	<b>\$174,672</b>	
<b>STREET LIGHTING</b>					
Street Lighting	<b>\$43,415</b>	<b>\$44,200</b>	<b>\$43,374</b>	<b>\$44,200</b>	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
<b>TRAFFIC SERVICE</b>					
Street Signs/Flags	\$1,766	\$3,000	<b>\$5,471</b>	\$4,000	-26.88%
Painting Lines	\$10,922	\$15,000	<b>\$9,529</b>	\$24,000	151.87%
Maintenance to Crossings/Curbs/Parking Lots	\$1,271	\$3,500	<b>\$3,144</b>	\$2,000	-36.39%
Engineering Services/Legal	\$6,315	\$8,000	<b>\$1,554</b>	\$33,000	2023.74%
	<b>\$20,274</b>	<b>\$29,500</b>	<b>\$19,697</b>	<b>\$63,000</b>	
Tree Removal & Planting	\$0	\$0	<b>\$0</b>	\$20,000	<b>*6</b>
Carshare Program Design	\$0	\$0	<b>\$0</b>	\$10,000	
Maint of Police Office	\$1,534	\$1,500	<b>\$2,654</b>	\$1,500	<b>*7</b>
<b>DEBT CHARGES - TRANS SERV</b>					
Debenture Interest PW	<b>\$28,006</b>	<b>\$26,400</b>	<b>\$29,301</b>	<b>\$26,400</b>	-9.90%
	<b>\$28,006</b>	<b>\$26,400</b>	<b>\$29,301</b>	<b>\$26,400</b>	

**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
<b>NON OPERATING EXPENSES</b>					
Capital Projects	\$0	\$130,000	\$50,685	\$382,000	
<b>Total Operating Expenses (Before Depreciation)</b>	<b>\$265,521</b>	<b>\$356,985</b>	<b>\$410,709</b>	<b>\$504,946</b>	
<b>Total Non Operating Expenses</b>	<b>\$0</b>	<b>\$130,000</b>	<b>\$50,685</b>	<b>\$382,000</b>	
<b>Total Expenses (Before Depreciation)</b>	<b>\$265,521</b>	<b>\$486,985</b>	<b>\$461,394</b>	<b>\$886,946</b>	

## **TRANSPORTATION NOTES**

- 1) Overall, all gas and fuel costs have increased with the increases in petroleum price
- 2) Skid Steer to be disposed when replaced with articulating tractor; see capital budget
- 3) Public Works building storage required
- 4) Carved out the Cemetery and Natural Asset Mapping work and moved under the Environmental Development tab
- 5) Increase in ditches to be cleared and culverts to be replaced - offset with operating reserve as a one time item(15,000)
- 6) Urban Forest Master Plan - hire contract work
- 7) Line expense moved from Protective Services

**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
<b>SEWAGE COLLECTION SYSTEM</b>					
<b>ADMINISTRATION</b>					
SWR - Administration	\$7,497	\$7,990	<b>\$17,965</b>	\$9,533	-46.93%
	<b>\$7,497</b>	<b>\$7,990</b>	<b>\$17,965</b>	<b>\$9,533</b>	
<b>SEWAGE COLLECTION SYSTEMS</b>					
Salaries	\$19,701	\$20,935	<b>\$22,601</b>	\$29,714	31.47%
Sewer - Staff Benefits	\$4,646	\$5,095	<b>\$5,298</b>	\$5,977	12.82%
Engineering/Consultants	\$2,826	\$1,000	<b>\$15,000</b>	\$1,000	-93.33%
Training Costs - SWR	\$5,666	\$6,000	<b>\$3,301</b>	\$3,500	6.03%
Material Expense & Contractors	\$9,537	\$9,900	<b>\$9,225</b>	\$10,450	13.28%
Monitoring/Testing Fees	\$3,195	\$5,000	<b>\$2,934</b>	\$5,000	70.40%
Sewer Cleaning Fees	\$6,380	\$9,660	<b>\$6,029</b>	\$8,000	32.70%
	<b>\$51,950</b>	<b>\$57,590</b>	<b>\$64,387</b>	<b>\$63,641</b>	
<b>SEWAGE LIFT STATIONS</b>					
Maintenance of Pumps	\$1,845	\$2,500	<b>\$2,175</b>	\$3,500	60.95%
Electricity	\$21,704	\$25,500	<b>\$27,748</b>	\$28,050	1.09%
Insurance	\$588	\$707	<b>\$707</b>	\$1,021	44.43%
Reserve - Pump Replacement	\$10,000	\$0	<b>\$0</b>	\$0	
	<b>\$34,138</b>	<b>\$28,707</b>	<b>\$30,630</b>	<b>\$32,571</b>	

**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
<b>SEWAGE TREATMENT &amp; DISPOSAL</b>					
Salaries	\$19,924	\$20,025	<b>\$22,335</b>	\$21,346	-4.42%
Benefits - Sewer Treatment	\$3,256	\$3,565	<b>\$3,585</b>	\$4,316	20.38%
Chemicals - PAA	\$3,169	\$6,000	<b>\$20,108</b>	\$22,000	*2 9.41%
Repairs/Materials	\$1,471	\$4,000	<b>\$1,263</b>	\$4,000	216.83%
Electricity	\$32,045	\$33,500	<b>\$30,951</b>	\$36,000	16.31%
Scada Data Lines	\$1,455	\$3,500	<b>\$1,610</b>	\$3,500	117.41%
Answering Service	\$0	\$0	<b>\$645</b>	\$600	-7.02%
Insurance	\$326	\$400	<b>\$392</b>	\$566	44.43%
	<b>\$61,645</b>	<b>\$70,990</b>	<b>\$80,888</b>	<b>\$92,328</b>	
	<b>\$155,229</b>	<b>\$165,277</b>	<b>\$193,870</b>	<b>\$198,074</b>	
<b>GARBAGE &amp; WASTE COLLECTION</b>					
Trucking Costs	\$56,908	\$68,600	<b>\$64,150</b>	\$71,344	11.21%
Public Area Waste Collection/Disposal	\$19,607	\$18,800	<b>\$26,974</b>	\$44,437	64.74%
	<b>\$76,515</b>	<b>\$87,400</b>	<b>\$91,125</b>	<b>\$115,781</b>	

**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
<b>MUNICIPAL SOLID WASTE SITE</b>					
Joint Services Board (Operating/Capital)	\$78,594	\$81,325	<b>\$78,682</b>	\$83,775	*1 6.47%
	\$80,815	\$81,325	<b>\$80,393</b>	\$83,775	
	<b>\$157,330</b>	<b>\$168,725</b>	<b>\$171,517</b>	<b>\$199,556</b>	
<b>NON OPERATING EXPENSES</b>					
Capital Projects	<b>\$0</b>	<b>\$2,936,890</b>	<b>\$1,438,055</b>	<b>\$3,660,438</b>	
<b>Total Operating Expenses (Before Depreciation)</b>	<b>\$312,559</b>	<b>\$334,002</b>	<b>\$365,388</b>	<b>\$397,629</b>	
<b>Total Non Operating Expenses</b>	<b>\$0</b>	<b>\$2,936,890</b>	<b>\$1,438,055</b>	<b>\$3,660,438</b>	
<b>Total Expenses (Before Depreciation)</b>	<b>\$312,559</b>	<b>\$3,270,892</b>	<b>\$1,803,443</b>	<b>\$4,058,067</b>	

**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
<b>HOUSING</b>					
Cemeteries - Operating Grant	\$24,070	\$24,070	<b>\$14,614</b>	\$38,520	*1 163.58%
Deficit-Regional Housing	\$13,000	\$21,172	<b>\$25,441</b>	\$17,491	-31.25%
Housing Initiatives	\$0	\$30,000	<b>\$0</b>	\$5,000	
	<b>\$37,070</b>	<b>\$71,692</b>	<b>\$40,055</b>	<b>\$61,011</b>	
<b>Department Total after Depreciation</b>	<b>\$37,070</b>	<b>\$71,692</b>	<b>\$40,055</b>	<b>\$61,011</b>	

**PUBLIC HEALTH NOTES**

1) Included is a one time tree cutting initiative for \$20,000; funded by a transfer from the Operating 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
<b>ENVIRONMENTAL PLANNING &amp; ZONING</b>					
Regional Planning	\$51,428	\$52,800	<b>\$51,582</b>	\$52,800	2.36%
Legal Services/ Advertising	\$52,659	\$33,000	<b>\$5,340</b>	\$33,000	518.02%
	<b>\$104,086</b>	<b>\$85,800</b>	<b>\$56,921</b>	<b>\$85,800</b>	
<b>COMMUNITY DEVELOPMENT</b>					
Accessibility Initiatives	\$239	\$31,600	<b>\$3,749</b>	\$31,600	*1 742.89%
Anti- Racism & Discrimination Initiatives	\$0	\$0	<b>\$0</b>	\$6,600	
Economic Development Initiatives	\$9,814	\$2,500	<b>\$0.00</b>	\$0	
	<b>\$10,054</b>	<b>\$34,100</b>	<b>\$3,749</b>	<b>\$38,200</b>	
<b>OTHER ENVIRONMENTAL SERVICES</b>					
Wages and Benefits	\$0	\$34,500	<b>\$24,096</b>	\$36,400	51.06%
Tourism	\$10,374	\$8,500	<b>\$10,415</b>	\$8,059	*2 -22.63%
Public Comfort Stations	\$22,394	\$24,500	<b>\$37,402</b>	\$32,651	*3 -12.70%
Community Beautification	\$4,919	\$3,000	<b>\$2,005</b>	\$3,000	49.61%
Climate & Environment Initiatives	\$11,263	\$0	<b>\$570</b>	\$3,000	426.52%
Cemetery and Natural Asset Mapping work	\$0	\$0	<b>\$0</b>	\$11,394	*4
Public Receptions	\$0	\$500	<b>\$0</b>	\$0	
Wharf Expenses	\$2,532	\$2,300	<b>\$3,961</b>	\$2,781	-29.78%
	<b>\$51,482</b>	<b>\$73,300</b>	<b>\$78,449</b>	<b>\$97,285</b>	

**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
<b>NON OPERATING EXPENSES</b>					
Capital Projects	\$0	\$6,290,486	\$1,298,663	\$4,558,268	
<b>Total Operating Expenses (Before Depreciati</b>	<b>\$165,622</b>	<b>\$193,200</b>	<b>\$139,119</b>	<b>\$221,285</b>	
<b>Total Non Operating Expenses</b>	<b>\$0</b>	<b>\$6,290,486</b>	<b>\$1,298,663</b>	<b>\$4,558,268</b>	
<b>Total Expenses (Before Depreciation)</b>	<b>\$165,622</b>	<b>\$6,483,686</b>	<b>\$1,437,782</b>	<b>\$4,779,554</b>	

**ENVIRONMENTAL DEVELOPMENT NOTES**

1 Not completed in PY.

2) Increase in cost for Insurance and Cyber Insurance (new)

3) New cleaning 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

4) 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
<b>ADMINISTRATION</b>					
Rec Administration Salaries	\$3,749	\$3,995	<b>\$18,364</b>	\$21,330	*1 16.15%
	<b>\$3,749</b>	<b>\$3,995</b>	<b>\$18,364</b>	<b>\$21,330</b>	
<b>PROGRAMS &amp; SERVICES</b>					
Special Projects	\$236	\$800	<b>\$203</b>	\$1,000	392.37%
Centennial Projects	\$9,697	\$0	<b>\$406</b>	\$0	-100.00%
Public Engagement	\$0	\$3,000	<b>\$0</b>	\$2,000	
Active Transportation	\$17,233	\$0	<b>\$0</b>	\$0	
Other Subsidies	\$0	\$1,050	<b>\$0</b>	\$1,050	
	<b>\$27,166</b>	<b>\$4,850</b>	<b>\$609</b>	<b>\$4,050</b>	
<b>PARKS PLAYGROUNDS FIELDS</b>					
Parks Fields Playgrounds	\$3,438	\$12,800	<b>\$6,254</b>	\$12,800	104.66%
Insurance	\$817	\$820	<b>\$981</b>	\$1,417	44.43%
Labour	\$21,744	\$22,420	<b>\$25,822</b>	\$18,661	*1 -27.73%
Travel/Mileage	\$689	\$1,800	<b>\$0</b>	\$1,200	
Swimming Pool Operation	\$11,870	\$15,000	<b>\$20,073</b>	\$19,550	-2.61%
	<b>\$38,558</b>	<b>\$52,840</b>	<b>\$53,131</b>	<b>\$53,628</b>	

**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
<b>CULTURAL BUILDINGS &amp; FACILITIES</b>					
South Shore Regional Library	\$5,712	\$5,400	<b>\$5,712</b>	\$5,800	1.54%
Heritage Properties	\$500	\$2,500	<b>\$3,049</b>	\$2,500	-17.99%
Mahone Bay Museum	\$7,662	\$8,100	<b>\$7,916</b>	\$8,100	2.32%
Bandstand Maintenance	\$530	\$1,000	<b>\$228</b>	\$2,030	789.58%
	<b>\$14,404</b>	<b>\$17,000</b>	<b>\$16,905</b>	<b>\$18,430</b>	
 <b>NON OPERATING EXPENSES</b>					
Capital Projects	<b>\$0</b>	<b>\$108,000</b>	<b>\$38,450</b>	<b>\$90,000</b>	
 <b>Total Operating Expenses (Before Depreciation)</b>	<b>\$83,876</b>	<b>\$78,685</b>	<b>\$89,009</b>	<b>\$97,439</b>	
 <b>Total Non Operating Expenses</b>	<b>\$0</b>	<b>\$108,000</b>	<b>\$38,450</b>	<b>\$90,000</b>	
 <b>Total Expenses (Before Depreciation)</b>	<b>\$83,876</b>	<b>\$186,685</b>	<b>\$127,459</b>	<b>\$187,439</b>	

**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

**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
<b>EDUCATION</b>					
Education - Mandatory Contribution	\$422,870	\$422,870	\$435,281	\$444,330	2.08%
<b>FISCAL SERVICES</b>					
<b>DEBT CHARGES</b>					
Principal Installments or Sinking Fund Reg.	\$84,100	\$73,100	\$73,100	\$73,100	0.00%
	<b>\$84,100</b>	<b>\$73,100</b>	<b>\$73,100</b>	<b>\$73,100</b>	
<b>TAXATION &amp; OTHER GENERAL ADMINISTRATIVE SERVICES</b>					
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%
	<b>\$108,134</b>	<b>\$113,986</b>	<b>\$107,074</b>	<b>\$133,031</b>	

**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
<b>TRANSFERS TO/FROM FUNDS</b>					
<b>TRANSFER TO OWN FUNDS &amp; AGENCIES-OTHER FUNDS</b>					
Special Reserve Fund - Capital	\$370,912	\$388,488	<b>\$158,927</b>	\$341,150	114.66%
Special Reserve Fund- Town Equipment	\$20,000	\$15,000	<b>\$30,000</b>	\$30,000	0.00%
Special Reserve Fund - Wastewater	\$0	\$15,000	<b>\$15,000</b>	\$15,000	0.00%
Special Reserve Fund-Operating	\$251,702	\$150,000	<b>\$150,000</b>	\$150,000	0.00%
General Capital Fund (from Revenue)	(\$35)	\$0	<b>\$1,395</b>	\$0	-100.00%
Water Utility Levy (Infrastructure Funds)	\$15,000	\$0	<b>\$0</b>	\$0	<b>*1</b>
	<b>\$657,579</b>	<b>\$568,488</b>	<b>\$355,321</b>	<b>\$536,150</b>	
<b>TRANSFER FROM RESERVES</b>					
Transfer- Operating Reserve	\$0	\$185,741	<b>\$49,500</b>	\$230,944	<b>*2</b> 366.55%
Transfers- Gas Tax	\$0	\$25,000	<b>\$0</b>	\$55,000	<b>*3</b>
Transfers-Equipment Reserve	\$0	\$0	<b>\$0</b>		<b>*4</b>
<b>TOTAL LOCAL GOVERNMENTS</b>	<b>\$0</b>	<b>\$210,741</b>	<b>\$49,500</b>	<b>\$285,944</b>	
<b>Department Totals</b>	<b>(\$657,579)</b>	<b>(\$357,747)</b>	<b>(\$305,821)</b>	<b>(\$250,206)</b>	

## 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	\$ 12,500.00
Internal Controls Audit	\$ 13,650.00
HR Manual Development	\$ 5,000.00
Tree Removal & Planting	\$ 15,000.00
Public Works Building Storage	\$ 5,000.00
Climate & Environment Initiatives	\$ 3,000.00
Housing Strategy Development	\$ 5,000.00
Cemetery Tree Removal	\$ 20,000.00
Urban Forest Master Plan	\$ 30,000.00
Carshare Program Design	\$ 10,000.00
Climate & Energy Program Manager 75%	\$ 36,400.00
Legal Contingency for Building Services	\$ 3,000.00
Increased Grant to Pool Society (2021-22)	\$ 5,000.00
<b>Total Transfer From Operating Reserve</b>	<b><u>\$ 230,944.00</u></b>

3) Gas Tax not spent from PY

4) Public Works Equity

5) New Low-income Property Subsidy policy adopted by council on July 28, 2022 as follows:

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

6) Assessment 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
<b>INSIDE REVENUE</b>					
Residential Assessment	\$138,813	\$214,764	<b>\$215,092</b>	\$246,948	*1 12.90%
Commercial Assessment	\$23,129	\$34,416	<b>\$34,156</b>	\$23,309	*1 -46.54%
Resource- Assessable	\$1,642	\$2,451	<b>\$2,451</b>	\$2,522	*1 2.85%
	<b>\$163,584</b>	<b>\$251,630</b>	<b>\$251,698</b>	<b>\$272,779</b>	

**OUTSIDE REVENUE**

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

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

<b>\$321,292</b>	<b>\$424,623</b>	<b>\$422,366</b>	<b>\$466,467</b>
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**EXPENSES**

**ADMINISTRATION**

Telephone	\$2,810	\$4,150	<b>\$3,689</b>	\$4,316	14.52%
Conventions & Events	\$0	\$4,000	<b>\$0</b>	\$2,500	100.00%
Insurance - Firefighters	\$713	\$3,045	<b>\$0</b>	\$0	
MJSB - IT Services	\$0	\$5,000	<b>\$0</b>	\$2,197	100.00%
Liability Insurance	\$2,621	\$3,150	<b>\$3,149</b>	\$4,549	30.76%
	<b>\$6,145</b>	<b>\$19,345</b>	<b>\$6,839</b>	<b>\$13,562</b>	

**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
<b>FIRE FIGHTING FORCE</b>					
Honorarium - General Membership	\$16,800	\$16,800	<b>\$19,428</b>	\$16,800	-15.64%
Honorarium - Chief/Superintendent	\$0	\$7,500	<b>\$0</b>	\$7,500	100.00%
Insurance - Firefighters	\$0	\$0	<b>\$729</b>	\$3,644	80.00%
Fire Alarm System	\$5,432	\$4,550	<b>\$5,647</b>	\$4,550	-24.11%
	<b>\$22,232</b>	<b>\$28,850</b>	<b>\$25,804</b>	<b>\$32,494</b>	

**TRAINING**

Training	<b>\$66</b>	<b>\$4,500</b>	<b>\$1,307</b>	<b>\$4,500</b>	70.96%
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**FIRE STATION & BUILDINGS**

Insurance	\$3,164	\$3,805	<b>\$3,802</b>	\$5,491	30.76%
Repairs	\$1,647	\$4,500	<b>\$1,941</b>	\$3,000	35.29%
Fuel	\$2,803	\$1,900	<b>\$4,268</b>	\$5,000	14.63%
Electricity	\$8,250	\$14,900	<b>\$15,233</b>	\$17,000	*4 10.39%
Firehall Utility Equipment Maintenance	\$0	\$0	<b>\$0</b>	\$9,750	100.00%
Water	\$1,366	\$1,750	<b>\$820</b>	\$1,750	53.13%
Janitorial	\$428	\$1,200	<b>\$0</b>	\$24,100	*3 100.00%
	<b>\$17,657</b>	<b>\$28,055</b>	<b>\$26,065</b>	<b>\$66,091</b>	

**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
<b>FIRE FIGHTING EQUIPMENT</b>					
Vehicles	\$13,975	\$14,000	<b>\$21,700</b>	\$15,000	-44.67%
Hose & Couplings	\$96	\$3,000	<b>\$0</b>	\$3,000	100.00%
Uniforms	\$794	\$6,000	<b>\$1,774</b>	\$3,500	49.32%
Fire Wells / Dry Hydrants	\$0	\$500	<b>\$0</b>	\$500	100.00%
Compressor testing and service	\$0	\$0	<b>\$0</b>	\$2,400	100.00%
Insurance	\$10,426	\$12,530	<b>\$12,527</b>	\$18,093	30.76%
Other Equipment	\$11,018	\$6,000	<b>\$5,653</b>	\$6,000	5.78%
Recharging	\$0	\$1,000	<b>\$179</b>	\$1,000	82.07%
Radio Repairs & Licenses	\$2,205	\$4,500	<b>\$1,225</b>	\$3,850	68.17%
Others Expenses	\$1,035	\$1,500	<b>\$3,261</b>	\$1,500	-117.37%
	<b>\$39,548</b>	<b>\$49,030</b>	<b>\$46,320</b>	<b>\$54,843</b>	
<b>PROTECTIVE SERVICES - DEBT CHARGES</b>					
FD-Debt Chgs-Interest	<b>\$685</b>	<b>\$44,100</b>	<b>\$9,834</b>	<b>\$44,100</b>	*5 77.70%
<b>SUB TOTAL - FIRE PROTECTION</b>	<b>\$86,333</b>	<b>\$173,880</b>	<b>\$116,168</b>	<b>\$215,589</b>	

**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
<b>NON OPERATING EXPENSES</b>					
Water Supply & Hydrants	\$177,172	\$180,480	<b>\$180,479</b>	\$180,879	0.22%
Transfer to Fire Equipment Reserve	\$55,000	\$70,000	<b>\$0</b>	\$70,000	100.00%
Depreciation - Fire Service	\$0	\$0	<b>\$0</b>	\$0	
	<b>\$232,172</b>	<b>\$250,480</b>	<b>\$180,479</b>	<b>\$250,879</b>	
<b>Operating Surplus/(Deficit)</b>	<b>\$2,787</b>	<b>\$263</b>	<b>\$125,719</b>	<b>(\$0)</b>	

**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
<b>METERED SALES</b>					
Residential	\$346,969	\$375,606	\$359,160	\$373,526	*1 4.00%
Commercial	\$176,785	\$211,279	\$185,927	\$211,279	13.64%
	<b>\$523,754</b>	<b>\$586,885</b>	<b>\$545,086</b>	<b>\$584,805</b>	
<b>FIRE PROTECTION</b>					
Public Fire Protection	\$177,572	\$183,044	\$180,879	\$180,879	*2 0.00%
	<b>\$177,572</b>	<b>\$183,044</b>	<b>\$180,879</b>	<b>\$180,879</b>	
<b>SPRINKLER SERVICE</b>					
	<b>\$2,000</b>	<b>\$1,440</b>	<b>\$2,000</b>	<b>\$2,000</b>	0.00%
<b>OTHER OPERATING REVENUE</b>					
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%
	<b>\$16,554</b>	<b>\$9,800</b>	<b>\$21,966</b>	<b>\$9,800</b>	
<b>TOTAL OPERATING REVENUE</b>	<b>\$719,880</b>	<b>\$781,169</b>	<b>\$749,931</b>	<b>\$777,484</b>	

**TOWN OF MAHONE BAY  
WATER UTILITY**

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
<b>NON-OPERATING REVENUE</b>					
Interest	\$648	\$1,000	<b>\$652</b>	\$1,000	53.37%
Appropriations From Other Funds	\$15,000	\$0	<b>\$0</b>	\$0	
Transfer From Surplus Funds	\$0	\$30,000	<b>\$0</b>	\$0	
Other	\$45	\$500	<b>\$58</b>	\$500	762.07%
	<b>\$15,694</b>	<b>\$31,500</b>	<b>\$710</b>	<b>\$1,500</b>	
<b>TOTAL REVENUE</b>	<b>\$735,573</b>	<b>\$812,669</b>	<b>\$750,641</b>	<b>\$778,984</b>	

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

<b>SUPERVISION &amp; MAINTENANCE</b>					
Maintenance of Intakes	\$406	\$3,000	<b>\$406</b>	\$4,000	886.41%
<b>TOTAL SOURCE OF SUPPLY</b>	<b>\$406</b>	<b>\$3,000</b>	<b>\$406</b>	<b>\$4,000</b>	

**TOWN OF MAHONE BAY  
WATER UTILITY**

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
<b>PUMPING</b>					
<b>OPERATING &amp; MAINTENANCE</b>					
Operating Labor	\$5,746	\$5,765	<b>\$7,385</b>	\$5,765	
Power Purchased	\$16,509	\$16,600	<b>\$16,607</b>	\$16,600	-0.04%
Structures & Improvements	\$405	\$1,000	<b>\$124</b>	\$2,000	1511.86%
Pumping Equipment	\$2,827	\$4,000	<b>\$2,697</b>	\$4,000	48.33%
	<b>\$25,487</b>	<b>\$27,365</b>	<b>\$26,813</b>	<b>\$28,365</b>	
<b>TOTAL PUMPING</b>	<b>\$25,487</b>	<b>\$27,365</b>	<b>\$26,813</b>	<b>\$28,365</b>	

**TOWN OF MAHONE BAY  
WATER UTILITY**

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
<b>WATER TREATMENT</b>	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	
<b>SUPERVISION &amp; ENGINEERING</b>					
WTR - Administration Salaries	\$9,371	\$0	\$21,339	\$30,221	41.62%
	<b>\$9,371</b>	<b>\$0</b>	<b>\$21,339</b>	<b>\$30,221</b>	
<b>OPERATING LABOR</b>	<b>\$22,984</b>	<b>\$23,059</b>	<b>\$25,745</b>	<b>\$23,598</b>	
<b>OPERATING SUPPLIES &amp; EXPENSES</b>					
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	
MJSB - IT Services	\$0	\$0	\$0	\$8,720	
Treatment - Equipment	\$12,605	\$12,500	\$4,341	\$12,500	187.94%
	<b>\$107,666</b>	<b>\$130,290</b>	<b>\$102,609</b>	<b>\$157,278</b>	



TOWN OF MAHONE BAY  
WATER UTILITY

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
TOTAL WATER TREATMENT	\$140,021	\$153,349	\$149,692	\$211,097	

**TOWN OF MAHONE BAY  
WATER UTILITY**

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

**TOWN OF MAHONE BAY  
WATER UTILITY**

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
<b>ADMIN &amp; GENERAL</b>					
<b>SALARIES</b>					
Allocated	\$69,788	\$75,530	<b>\$75,077</b>	\$83,145	10.75%
Professional Development	\$0	\$0	<b>\$0</b>	\$3,200	
Physical Development	\$0	\$0	<b>\$0</b>	\$400	
Officers & Executives	\$8,309	\$8,705	<b>\$8,239</b>	\$8,676	5.31%
	<b>\$78,098</b>	<b>\$84,235</b>	<b>\$83,316</b>	<b>\$95,421</b>	
<b>GENERAL OFFICE EXPENSES</b>					
Training - Water	\$2,766	\$4,350	<b>\$822</b>	\$4,350	428.95%
Health and Safety - Water	\$4,099	\$4,000	<b>\$3,565</b>	\$4,000	12.19%
Admin - General Office Expense	\$289	\$0	<b>\$622</b>	\$500	-19.67%
Allocated Office Expenses	\$13,634	\$13,436	<b>\$14,556</b>	\$16,778	15.27%
Advertising	\$118	\$500	<b>\$224</b>	\$500	122.92%
Mileage Water Staff	\$43	\$500	<b>\$0</b>	\$500	
Telephone/Internet	\$1,004	\$1,100	<b>\$2,579</b>	\$1,100	-57.35%
Employee Benefits	\$37,933	\$38,335	<b>\$37,663</b>	\$42,916	13.95%
Uncollectible Accounts	(\$600)	\$300	<b>\$1,948</b>	\$300	-84.60%
	<b>\$59,285</b>	<b>\$62,521</b>	<b>\$61,980</b>	<b>\$70,944</b>	

**TOWN OF MAHONE BAY  
WATER UTILITY**

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
<b>ADMIN &amp; GENERAL CONTINUED</b>					
<b>PROFESSIONAL FEES</b>					
Auditors	(\$3,025)	\$4,200	<b>\$4,200</b>	\$11,220	167.14%
Legal	\$0	\$750	<b>\$813</b>	\$750	-7.80%
Special Services	\$2,607	\$31,000	<b>\$15,000</b>	\$3,000	-80.00%
	<b>(\$418)</b>	<b>\$35,950</b>	<b>\$20,013</b>	<b>\$14,970</b>	
<b>OTHER OPERATING EXPENSES</b>					
Regulatory Expenses	\$1,590	\$1,650	<b>\$1,590</b>	\$1,650	3.77%
Janitor Expense	\$0	\$0	<b>\$0</b>	\$5,700	
Insurance	\$7,707	\$9,265	<b>\$9,260</b>	\$13,375	44.43%
<b>TOTAL</b>	<b>\$9,297</b>	<b>\$10,915</b>	<b>\$10,850</b>	<b>\$20,725</b>	
<b>TOTAL ADMIN &amp; GENERAL</b>	<b>\$146,262</b>	<b>\$193,621</b>	<b>\$176,160</b>	<b>\$202,060</b>	
<b>DEPRECIATION</b>	<b>\$125,038</b>	<b>\$130,000</b>	<b>\$128,223</b>	<b>\$130,000</b>	1.39%
<b>TAXES</b>	<b>\$679</b>	<b>\$650</b>	<b>\$688</b>	<b>\$650</b>	-5.52%
<b>TOTAL OPERATING EXPENSES</b>	<b>\$562,387</b>	<b>\$645,460</b>	<b>\$599,749</b>	<b>\$697,046</b>	
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$173,186</b>	<b>\$167,209</b>	<b>\$150,892</b>	<b>\$81,938</b>	

**TOWN OF MAHONE BAY  
WATER UTILITY**

	Actual 2020/21	Budget 2021/22	Unaudited 2021/22	Budget 2022/23	Budget/Actual % Change
<b>NON OPERATING EXPENSES</b>					
<b>REDEMPTION OF LONG TERM DEBT</b>					
Principal	\$54,200	\$54,211	<b>\$54,700</b>	\$54,211	-0.89%
Principal Interfund Loan (Perpetual Loan)	\$8,300	\$8,300	<b>\$8,300</b>	\$8,300	0.00%
	<b>\$62,500</b>	<b>\$62,511</b>	<b>\$63,000</b>	<b>\$62,511</b>	
<b>INTEREST ON LONG TERM DEBT</b>	<b>\$23,323</b>	<b>\$20,845</b>	<b>\$17,982</b>	<b>\$20,845</b>	15.92%
<b>OTHER INTEREST</b>					
Non-Oper.-Other Interest	\$142	\$100	<b>\$226</b>	\$100	-55.67%
Interfund	\$422	\$1,002	<b>\$0</b>	\$1,002	
	<b>\$564</b>	<b>\$1,102</b>	<b>\$226</b>	<b>\$1,102</b>	
<b>CAPITAL OUT OF REVENUE</b>	<b>\$18,148</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>TOTAL NON OPERATING EXPENSES</b>	<b>\$104,535</b>	<b>\$84,458</b>	<b>\$81,207</b>	<b>\$84,458</b>	
<b>UTILITY SURPLUS (DEFICIT)</b>	<b>\$68,651</b>	<b>\$82,751</b>	<b>\$69,685</b>	<b>(\$2,520)</b>	

**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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**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
<b>OPERATING REVENUE</b>					
Domestic Service-Sales	\$1,032,988	\$1,097,000	<b>\$1,099,131</b>	\$1,129,910	2.72%
Commercial Service-Sales	\$99,817	\$105,000	<b>\$113,651</b>	\$108,150	-5.09%
Industrial Power-Sales	\$734,090	\$792,000	<b>\$746,269</b>	\$855,360	12.75%
Street Lighting	\$46,272	\$46,800	<b>\$46,268</b>	\$48,204	4.02%
Misc. Revenue (Conn Charges)	\$2,280	\$3,500	<b>\$2,900</b>	\$3,605	19.56%
Electrical Wiring Permit Fees	\$6,512	\$3,300	<b>\$4,632</b>	\$3,399	-36.28%
Sale of Excess Renewal Certificates	\$49,500	\$16,500	<b>\$0</b>	\$0	
	<b>\$1,971,459</b>	<b>\$2,064,100</b>	<b>\$2,012,852</b>	<b>\$2,148,628</b>	
<b>NON OPERATING REVENUE</b>					
Interest on Overdue Accounts	\$2,713	\$3,600	<b>\$3,817</b>	\$3,600	-6.02%
Interest Revenue	\$1,321	\$0	<b>\$0</b>	\$0	
Other Revenue	\$22,737	\$17,500	<b>\$28,682</b>	\$17,500	-63.90%
Transfer from Surplus	\$0	\$92,000	<b>\$0</b>	\$0	
Receivable From Riverport	\$0	\$16,000	<b>\$0</b>	\$0	
	<b>\$26,771</b>	<b>\$129,100</b>	<b>\$32,499</b>	<b>\$21,100</b>	
<b>TOTAL REVENUE</b>	<b>\$1,998,230</b>	<b>\$2,193,200</b>	<b>\$2,045,351</b>	<b>\$2,169,728</b>	

**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
<b>EXPENDITURES</b>					
<b>POWER PURCHASE</b>					
Power Purchased -NSPI	\$284,687	\$333,550	<b>\$261,350</b>	\$272,785	4.19%
Power Purchased -AREA	\$466,288	\$529,500	<b>\$536,010</b>	\$529,553	-1.22%
Power Purchased - Imports	\$564,405	\$580,700	<b>\$612,466</b>	\$891,871	31.33%
	<b>\$1,315,380</b>	<b>\$1,443,750</b>	<b>\$1,409,826</b>	<b>\$1,694,209</b>	
<b>DISTRIBUTION COSTS</b>					
Supervision Salaries	\$11,245	\$30,000	<b>\$11,940</b>	\$19,628	39.17%
Salaries	\$111,738	\$142,050	<b>\$151,703</b>	\$149,555	-1.44%
Staff Mileage	\$223	\$400	<b>\$0</b>	\$600	100.00%
Employee Benefits	\$20,328	\$40,328	<b>\$29,554</b>	\$54,109	45.38%
Engineering/Consultants	\$0	\$5,000	<b>\$0</b>	\$5,000	100.00%
Contracted Services -Operating	\$10,416	\$12,000	<b>\$26,125</b>	\$30,000	*1 12.92%
Supplies	\$58	\$1,000	<b>\$0</b>	\$1,000	100.00%
Staff Communications -Cell Phones	\$844	\$2,000	<b>\$2,457</b>	\$2,500	1.72%
Meters Expenses	\$898	\$5,000	<b>\$318</b>	\$5,000	93.65%
Maintenance of Transformers	\$1,445	\$5,000	<b>\$543</b>	\$5,000	89.13%
Annual Grow Load Initiatives	\$0	\$0	<b>\$0</b>	\$12,000	100.00%
Maintenance of Services	\$31	\$500	<b>\$0</b>	\$500	100.00%
Reading Meters	\$3,842	\$3,300	<b>\$1,715</b>	\$2,000	14.25%
<b>DISTRIBUTION COSTS CONT'D</b>					
Street Light Expense	\$0	\$1,200	<b>\$1,393</b>	\$1,200	-16.04%
Small Tools	\$2,451	\$4,000	<b>\$3,140</b>	\$6,000	47.67%
Vehicle Expense	\$38,546	\$19,100	<b>\$22,394</b>	\$30,042	25.46%
Training Costs - Electric	\$330	\$3,600	<b>\$886</b>	\$3,000	70.47%
Health and Safety	\$0	\$4,000	<b>\$6,060</b>	\$12,000	49.50%
Other Expense	\$75,348	\$92,000	<b>\$14,934</b>	\$29,112	*2 48.70%
	<b>\$277,742</b>	<b>\$370,478</b>	<b>\$273,161</b>	<b>\$368,246</b>	



**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
<b>ADMINISTRATION</b>					
Executive Salaries	\$20,773	\$21,765	<b>\$20,597</b>	\$21,692	5.05%
Accounting Salaries & CAO	\$62,313	\$66,300	<b>\$89,555</b>	\$98,831	9.39%
Other Office Salaries	\$2,319	\$11,500	<b>\$24,677</b>	\$26,000	5.09%
Auditors	\$6,625	\$6,900	<b>\$6,900</b>	\$16,830	59.00%
Bad Debt Expense	(\$4,600)	\$1,000	<b>\$7,332</b>	\$1,000	-633.18%
Electric Light Coop /Area Costs	(\$2,699)	\$1,000	<b>\$797</b>	\$1,000	20.33%
Photocopy Lease/Rental	\$2,424	\$2,950	<b>\$5,026</b>	\$5,000	-0.52%
Computer Maintenance (Procom)	\$4,239	\$4,350	<b>\$4,282</b>	\$4,350	1.55%
Office Costs Shared	\$27,669	\$43,267	<b>\$29,874</b>	\$50,049	40.31%
MJSB - IT Services	\$0	\$0	<b>\$0</b>	\$13,081	100.00%
Finance Software/Hardware	\$0	\$0	<b>\$0</b>	\$1,716	100.00%
Misc Office Expenses	\$697	\$500	<b>\$727</b>	\$500	-45.44%
Insurance	\$10,405	\$12,505	<b>\$12,503</b>	\$18,057	30.76%
Professional Development	\$0	\$0	<b>\$0</b>	\$2,400	100.00%
Physical Development	\$0	\$0	<b>\$0</b>	\$400	100.00%
Regulatory Expense	\$2,254	\$7,200	<b>\$26,208</b>	\$43,200	39.33%
	<b>\$132,419</b>	<b>\$179,237</b>	<b>\$228,478</b>	<b>\$304,107</b>	
<b>Depreciation of Plant</b>	<b>\$47,440</b>	<b>\$46,000</b>	<b>\$50,926</b>	<b>\$46,000</b>	-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
<b>TOTAL OPERATING EXPENSES</b>	<b>\$1,772,981</b>	<b>\$2,039,465</b>	<b>\$1,962,391</b>	<b>\$2,412,562</b>	
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$225,248</b>	<b>\$153,735</b>	<b>\$82,960</b>	<b>(\$242,834)</b>	
<b>NON OPERATING EXPENSES</b>					
<b>Interest Expense</b>	<b>\$1,753</b>	<b>\$500</b>	<b>\$518</b>	<b>\$500</b>	-3.54%
<b>Capital From Revenue</b>	<b>(\$15,026)</b>	<b>\$0</b>	<b>(\$351)</b>	<b>\$0</b>	
<b>TOTAL NON OPERATING EXPENSES</b>	<b>(\$13,273)</b>	<b>\$500</b>	<b>\$167</b>	<b>\$500</b>	
<b>UTILITY SURPLUS (DEFICIT)</b>	<b>\$238,522</b>	<b>\$153,235</b>	<b>\$82,793</b>	<b>(\$243,334)</b>	

**ELECTRIC UTILITY NOTES**

1) Addition of contract position for vegetation and tree removal services.

2) 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:	<b>\$ 28,556.00</b>

**Please see Capital Projects Tab for specific detail**

## PARK CEMETERY

### Operating Budget

	2020/21 ACTUALS	2021/22 BUDGET	2021/22 YTD	2022/23 BUDGET
<b>Revenue</b>				
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>
<b>Expenditures</b>				
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>
<b>Surplus of revenue over expenditures</b>	\$0	\$0	\$11,140	\$0

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

	<b>2020/21</b>	<b>2021/22</b>	<b>2021/22</b>	<b>2022/23</b>
	<b>ACTUALS</b>	<b>BUDGET</b>	<b>YTD</b>	<b>BUDGET</b>
<b>Revenue</b>				
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>
<b>Expenditures</b>				
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>
<b>Surplus of revenue over expenditures</b>	<u>\$0</u>	<u>\$0</u>	<u>\$4,457</u>	<u>\$0</u>

## **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
4	Edgewater - Main St Engineering Description: Contract engineering study and design options report for intersection of Edgewater St. and Main St..  Funding: Gas Tax Reserve	\$30,000	\$0	\$30,000	\$0	\$30,000	\$0	\$0	\$0	1.2.1	2022/23
5	New Logo Development Description: Development of new logo for TOMB  Funding: Operating Reserve (Town)	\$25,000	\$0	\$25,000	\$0	\$25,000	\$0	\$0	\$0	2.3.3	2022/23
6	Urban Forest Master Plan 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)	\$30,000	\$0	\$30,000	\$0	\$5,000	\$25,000	\$0	\$0	3.3.1	2022/23
7	Carshare Program Design Description: Program design work for proposed carshare program, supported by contracted expertise; proposed for Low Carbon Communities (75%) funding. External Funding approval is in 22/23 - there is no expectation to spend any of the funds until 23/24. Funding: Operating Reserve (Town)	\$10,000	\$30,000	\$40,000	\$0	\$10,000	\$0	\$0	\$0	3.1.1	2022/23
8	Housing Strategy Development 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)	\$30,000	\$0	\$30,000	\$0	\$5,000	\$25,000	\$0	\$0	2.1.2	2022/23

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
9	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
10	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 Capital & Other Expenditures

	BUDGET
Infrastructure Charges (\$300 per unit)	\$251,250
2022-23 Deed Transfer Tax (1.50%)	\$180,000
2022-23 Gas Tax	\$82,000
Wind Dividend from AREA	\$96,000
<b>Total Capital Revenue Available</b>	<b>\$609,250</b>
<b>Less:</b>	
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
<b>Total Transfers/Debt Charges</b>	<b>\$268,100</b>
<b>Funds Contributed to Capital Reserve</b>	<b>\$341,150</b>

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	\$0	\$15,000
Description: Purchase new zero turn mower with mulch kit.					
Town Funds Source: Town Equipment Reserve			External Funds Source: N/A		
Paving - Chip Seal	N/A	General Government	\$11,750	\$0	\$11,750
Description: Chip Seal of Stovepipe Lane					
Town Funds Source: Capital Reserve			External Funds Source: N/A		
Survey and Valuation of Old Fire Hall Property	N/A	General Government	\$8,000	\$0	\$8,000
Description: Survey and Valuation of the property where the old fire hall resides					
Town Funds Source: Capital Reserve			External Funds Source: N/A		
Pre-design and estimate for a new Public Works garage	N/A	General Government	\$12,000	\$0	\$12,000
Description: Pre-design and estimated costs to construct a new Public Works garage					
Town Funds Source: Capital Reserve			External Funds Source: N/A		
Pool Condition Assessment	N/A	General Government	\$5,000	\$0	\$5,000
Description: To assess the condition of the pool					
Town Funds Source: Capital Reserve			External Funds Source: N/A		

	Security Gates	N/A	General Government	\$6,500	\$0	\$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	\$0	\$115,000
	Description: Replace older Skid Steer with a four season Articulating Tractor					
	Town Funds Source: Town Equipment Reserve			External Funds Source: N/A		
	Truck with Plow	N/A	Transportation Services	\$70,000	\$0	\$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	\$0	\$12,000
	Description: 3 Flagpoles to be purchased for Edgewater Street					
	Town Fund Source: Town Capital Reserve			External Funds Source: N/A		
	Jubilee Culvert replacement	N/A	Environmental Development	\$16,000	\$0	\$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	2022-23
	Link	Department	(Town Cost)	(External Funds)	(Total Cost)
Security Cameras	N/A	General Government	\$4,000	\$0	\$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 ( <a href="https://www.townofmahonebay.ca/uploads/1/3/0/6/130665195/flood_prevention_and_shoreline_enhancement_.pdf">https://www.townofmahonebay.ca/uploads/1/3/0/6/130665195/flood_prevention_and_shoreline_enhancement_.pdf</a> ), dependant on external funding confirmation; 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	\$1,045,023	\$2,825,431	\$3,870,454
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 Link	Department	2022-23 (Town Cost)	2022-23 (External Funds)	2022-23 (Total Cost)
Aquatic Gardens Entrances  Description: Improved entrances to Aquatic Gardens (Kinburn and Main via Quinlan) and new signage, supported by external funding.  <b>Town Funds Source: Capital Reserve</b>	N/A	Recreation & Cultural	\$10,000	<i>\$10,000</i>	\$20,000
			<b>External Funds Source: ACCESS-ability</b>		
Asphalt Repairs on Main St.  Description: Repairs to asphalt located on the south bound lane before and after the wastewater treatment plant  <b>Town Funds Source: Gas Tax Reserve</b>	N/A	Transportation Services	\$30,000	<i>\$0</i>	\$30,000
			<b>External Funds Source: N/A</b>		
Sidewalk and Curb Repairs  Description: Repairs to sidewalk and curb located at the corner of Main St and Long Hill Road (160').  <b>Town Funds Source: Gas Tax Reserve</b>	N/A	Transportation Services	\$32,000	<i>\$0</i>	\$32,000
			<b>External Funds Source: ICIP</b>		
Bandstand Phase 3  Description: From 2020-21, continued improvement of the bandstand for performers / audiences, per ongoing engagement process, supported by donations (including  <b>Town Funds Source: Capital Reserve</b>	N/A	Recreation & Cultural	\$5,000	<i>\$15,000</i>	\$20,000
			<b>External Funds Source: Canada Cultural Spaces + Donations</b>		
Transportation Project  Description: Continued improvement of transportation infrastructure to improve safety and encourage active transportation  <b>Town Funds Source: Capital Reserve</b>	N/A	Transportation Services	\$70,000	<i>\$50,000</i>	\$120,000
			<b>External Funds Source: Provincial Connect2 Program</b>		

	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					
	<b>Town Funds Source: Gas Tax Reserve</b>			<b>External Funds Source: ICIP</b>		
	Sports Field Culvert Replacement	N/A	Environmental Development	\$15,000	\$0	\$15,000
	Description: To be completed in conjunction with the below noted Sport Fields Improvement project					
	<b>Town Funds Source: Capital Reserve</b>			<b>External Funds Source: Community ACCESS-Ability</b>		
	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					
	<b>Town Funds Source: Capital Reserve</b>			<b>External Funds Source: Community ACCESS-Ability</b>		

			<b>\$1,899,819</b>	<b>\$3,177,699</b>	<b>\$5,077,518</b>
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**Funding Summary:**

Capital Reserves (Town):	\$385,250
Equipment Reserve (Town):	\$200,000
Borrowing MFC:	\$1,158,069
Gas Tax Reserve:	\$156,500
External Sources:	\$3,177,699
<b>Total 2022/23 Capital Cost (Town)</b>	<b>\$5,077,518</b>

**Proposed 2022-23 Capital Budget (Fire Services)**

	Strat. Plan		2022-23	2022-23	2022-23
	Link	Department	(Town Cost)	(External Funds)	(Total Cost)
<div> <div>Helmet Replacement</div> <div> <div>Description: 40 helmets to be replaced</div> <div>Town Funds Source: Fire Equipment Reserve</div> </div> </div>	N/A	Protective Services	\$16,000	\$0	\$16,000
<div> <div>SCBA Packs</div> <div> <div>Description: SCBA Packs required for new truck (5 packs)</div> <div>Town Funds Source: Fire Equipment Reserve</div> </div> </div>	N/A	Protective Services	\$30,000	\$0	\$30,000
<div> <div>SCBA Spare Bottles</div> <div> <div>Description: Spare bottles for the newly purchased SCBA packs</div> <div>Town Funds Source: Fire Equipment Reserve</div> </div> </div>	N/A	Protective Services	\$10,000	\$0	\$10,000
<div> <div>Build New Fire Station</div> <div> <div>Description: New fire station construction begun in 2020-21 per Council's 2018-21 Strategic Plan</div> <div>Town Funds Source: Borrowing MFC</div> </div> </div>	Prior	Protective Services	\$4,456,600	\$0	\$4,456,600

	Rescue Truck	N/A	Protective Services	\$200,000	\$0	\$200,000
	Description: Used Rescue Truck					
	Town Funds Source: Fire Equipment Reserve			External Funds Source: N/A		
	New Pumper Truck	N/A	Protective Services	\$1,000,000	\$0	\$1,000,000
	Description: New pumper truck required though 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		

				<b>\$5,532,600</b>	<b>\$0</b>	<b>\$5,532,600</b>
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Funding Summary:

Equipment Reserve (Fire):	\$276,000
Borrowing MFC:	\$5,456,600
External Sources:	\$0
<b>Total 2022/23 Capital Cost (Town)</b>	<b>\$5,732,600</b>



**Proposed 2022-23 Capital Budget (Water Utility)**

	Strat. Plan Link	2022-23 (Town Cost)	2022-23 (External Funds)	2022-23 (Total Cost)
Connection of New Water Services (As Needed)  Description: As needed to support development.  <b>Town Funds Source: Water Capital Reserve</b>	N/A	\$5,000	\$0	\$5,000
Replace Hydrants (As Needed)  Description: Regular replacement of depreciated hydrants (as needed)  <b>Town Funds Source: Water Capital Reserve</b>	N/A	\$5,000	\$0	\$5,000
Install Water Meters (As Needed)  Description: As needed to support development.  <b>Town Funds Source: Water Capital Reserve</b>	N/A	\$3,000	\$0	\$3,000
Install Corrosion Coating in Chemical Room  Description: Improvement to chemical room at treatment facility, as recommended.  <b>Town Funds Source: Water Surplus Funds</b>	N/A	\$10,000	\$0	\$10,000
Deadend Flushings - System Extremities  Description: Installation of deadend flushing equipment to reduce system issues from deadend lines  <b>Town Funds Source: Water Capital Reserve</b>	N/A	\$13,000	\$0	\$13,000

	Water Tank Replacement	N/A		\$7,500	\$0	\$7,500
	Description: New water tank required for fiscal 22/23					
	<b>Town Funds Source: Water depreciation Reserve</b>			<b>External Funds Source: N/A</b>		
	ICIP Priority #1 - Water Rehabilitation and Extension	1.1.4	Water Utility	\$404,038	\$1,092,399	\$1,496,438
	Description: Main Street East Water and Wastewater Rehabilitation and Extension (water portion)					
	<b>Town Funds Source: Borrowing MFC</b>			<b>External Funds Source: ICIP</b>		
	Water Service Line Extension		Water Utility	\$40,000	\$0	\$40,000
	Description: To extend the water service line extension on Fairmont Street (Cleveland Request)					
	<b>Town Funds Source: Water Capital Reserve</b>			<b>External Funds Source:</b>		
	ICIP Priority #2 - Water Rehabilitation and Improvement	1.1.4	Water Utility	\$828,259	\$2,239,366	\$3,067,625
	Description: Main Street East Water and Wastewater Rehabilitation and Improvement (water portion)					
	<b>Town Funds Source: Borrowing MFC</b>			<b>External Funds Source: ICIP</b>		
	Reserve Pump Replacement	N/A		\$11,500	\$0	\$11,500
	Description: Replacement of PS3 Reserve Pump					
	<b>Town Funds Source: Water Capital Reserve</b>			<b>External Funds Source: N/A</b>		

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

	Strat. Plan Link	2022-23 (Town Cost)	2022-23 (External Funds)	2022-23 (Total Cost)
Install Security Cameras	N/A	\$4,000	\$0	\$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: Phase 1 of water system rehabilitation, Treatment Plant to Main St., coordinated with new Long-term Care Facility construction				
Town Funds Source: Borrowing MFC		External Funds Source: MacLeod Group		

	<b>\$1,811,797</b>	<b>\$3,681,766</b>	<b>\$5,493,563</b>
<b>Funding Summary:</b>			
Water Capital Reserve	\$108,000		
Borrowing MFC:	\$1,682,297		
Water Surplus Funds	\$14,000		
New Water Services	\$0		
Water Depreciation Reserve	\$7,500		
External Sources:	\$3,681,766		
<b>Total 2022/23 Capital Cost (Water)</b>	<b>\$5,493,563</b>		

Proposed 2022-23 Capital Budget (Wastewater)

	Replace Lift Station Pump (Small Pump)	N/A	Environmental Health	\$12,000	\$0	\$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 Extension	1.1.4	Environmental Health	\$134,679	\$364,133	\$498,813
	Description: Main Street East Water and Wastewater Rehabilitation and Extension (wastewater portion)					
	Town Funds Source: Borrowing MFC			External Funds Source: ICIP		
	ICIP Priority #2 - Wastewater Rehabilitation and Improvem	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	\$0	\$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	\$0	\$32,000
Description: Modification of chemical building for peracetic acid pilot.					
Town Funds Source: Capital Reserve			External Funds Source: N/A		
			\$1,056,938	\$2,603,499	\$3,660,438
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 Transformers 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	\$0	\$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	N/A	Electric Utility	\$70,000	\$0	\$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**

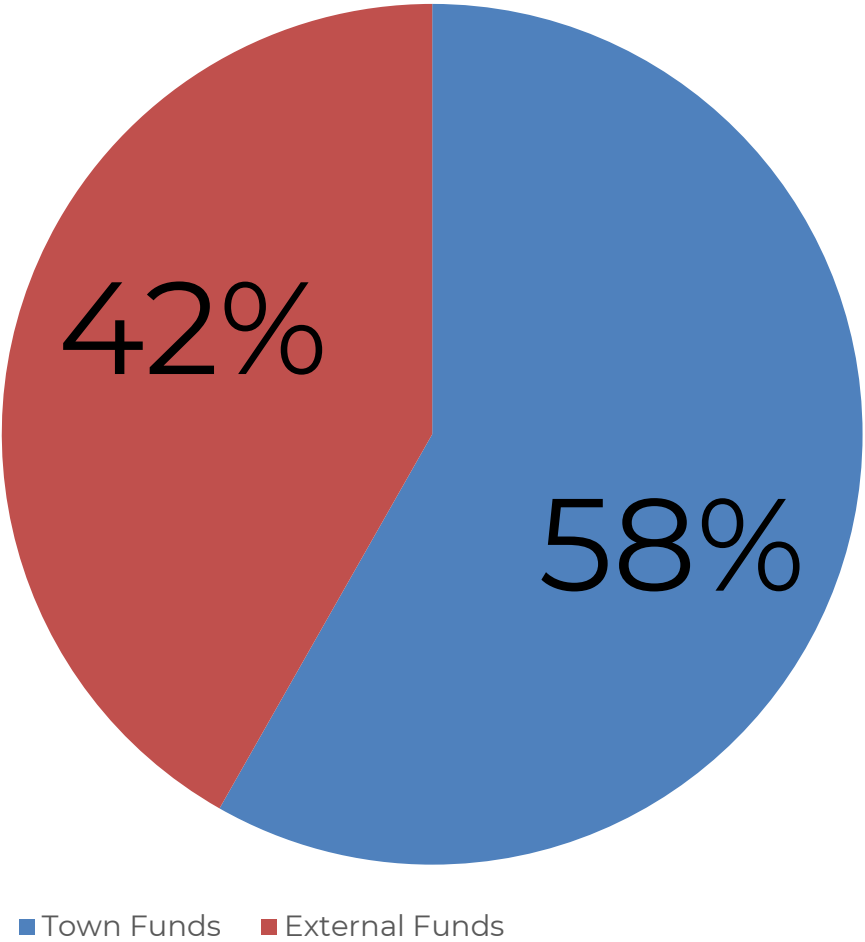
	Strat. Plan		2022-23	2022-23	2022-23
	Link		(Town Cost)	(External Funds)	(Total Cost)
New Digital Meters (As Needed)	N/A	Electric Utility	\$11,000	\$0	\$11,000
Description: As needed to support development.					
Town Funds Source: Electric Capital Reserve			External Funds Source: N/A		
New Transformers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

**Funding Summary:**

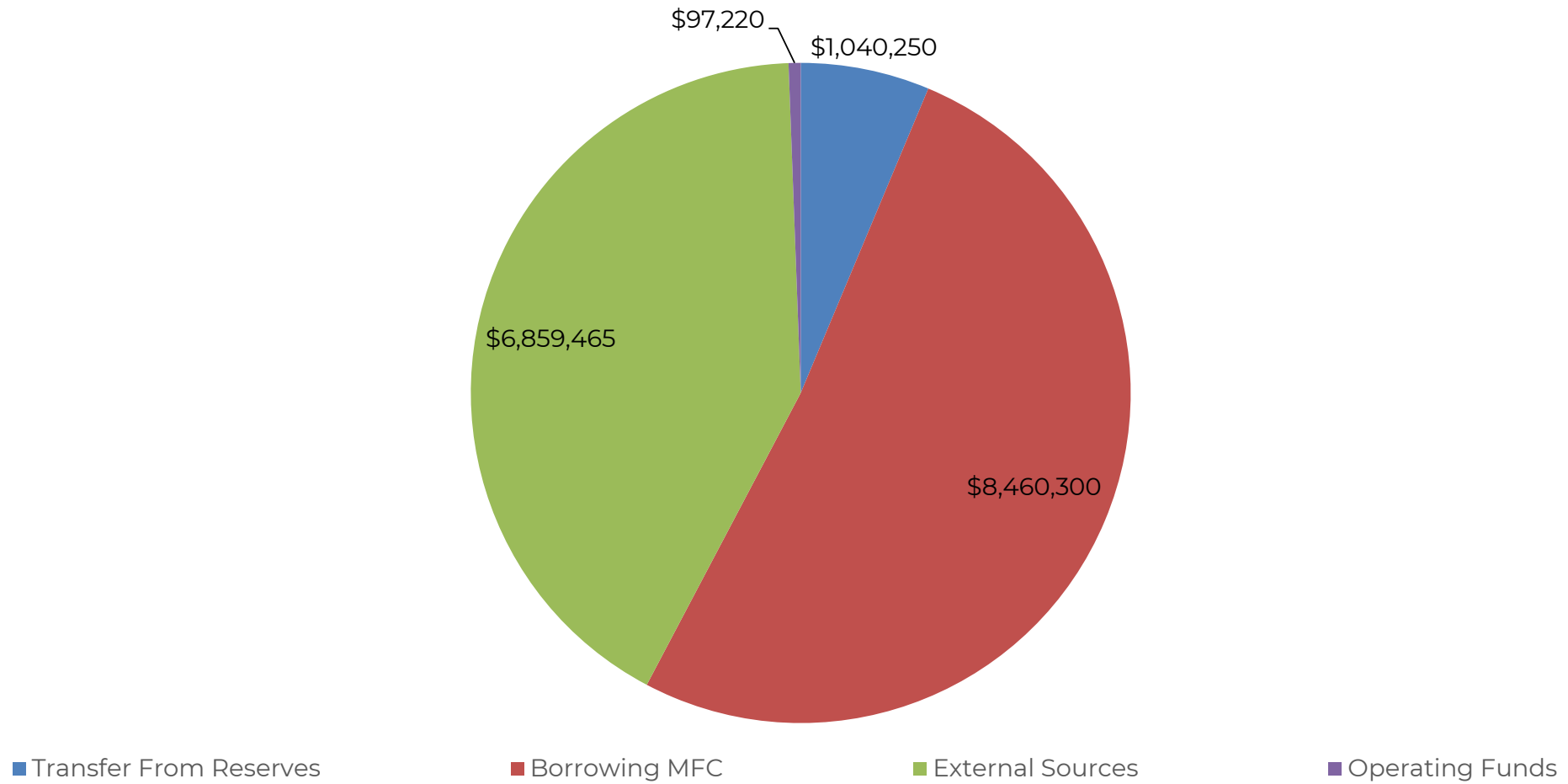
Capital Reserve (Electric):	\$71,000
Borrowing MFC:	\$163,333
Electric Operating Funds (Surplus):	\$83,220
External Sources:	\$0
<b>Total 2022/23 Capital Cost (Electrical)</b>	<b>\$317,553</b>



Projected Capital Project Funding



**Projected Capital Town Financing Detail**



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

TOWN OF MAHONE BAY 10 YEAR CAPITAL PLAN 2020-2029

			TOTAL										
#	Capital Project	Description	10 YR Cost	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
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 Articulating Tractor	Purchase of an Articulating Tractor	115,000			115,000							
5	Public Works Garage/Office	Build/Acquire/Renovate PW & Utility 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								
			866,500	0	220,000	510,000	0	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	0
FIRE SERVICE													
11	Fire Station	Build New Fire Station	4,456,600	3,052,000	1,404,600								
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	3,000
13	New PPE	Purchase of New PPE	105,600	15,600	20,000	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	1,200,000		1,200,000								
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								
			6,005,100	3,082,800	2,681,300	163,000	13,000	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	Culvert Replacement	Jubilee Culvert replacement	16,000		16,000								
26	Side walks and curb 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	Fairmont/Pinegrove Drainage Improveme	Storm infrastructure improving drainage	94,500		94,500								
30	Blue Route - Community Hubs 2	New Connection Trail from Kinburn to Main	92,000		92,000								
31	Asphalt Repairs	Asphalt Repairs on Main St.	30,000		30,000								
32	Chip seal Fairmont Street	Chip seal Fairmont Street	29,750			29,750							
33	Chip seal Park Street	Chip seal Park Street	33,500			33,500							
34	Blue Route - Community Hubs 3	Clearway/Main Intersection	148,000			148,000							
35	Blue Route - Community Hubs 4	Clearway St. Improvement	572,000			572,000							
36	Blue Route - Community Hubs 5	Traffic Calming on Pleasant/Fauxburg	66,000			66,000							
			1,605,750	10,000	581,500	442,250	572,000	0	0	0	0	0	0

TOWN OF MAHONE BAY 10 YEAR CAPITAL PLAN 2020-2029

			TOTAL										
#	Capital Project	Description	10 YR Cost	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
MARINA/WARF													
37	Wharf Comfort Station	Expand Warf Comfort Station	66,000		66,000								
38	Wharf Repairs	Capital Wharf Repairs	5,000	5,000									
39	Study and Design for Improvements	Assess condition and design improvements	15,000		15,000								
40	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	0
WATER UTILITY													
41	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	5,000
42	Transmission Line	Cut Out Access To Transmission Line	15,000		15,000								
43	Water Transmission Main	Twin Transmission Main - Lake to Treatment Plant	2,000,000			2,000,000							
44	Water Utility Van/Truck	Purchase New Water Utility Vehicle	40,000			40,000							
45	Hydrant Replacement	Replace Hydrants As Needed	40,000	5,000	5,000		5,000	5,000	5,000	5,000	5,000	5,000	5,000
46	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	3,000
47	Water Rate Study	Conduct Water Rate Study	104,000		80,000			8,000			8,000	8,000	8,000
48	Chemical Room Floor - WTP	Install Corrosion Coating in Chemical Room	10,000		10,000								
49	Automatic Flushers	Deadend Flushings - System Extremities	13,000		13,000								
50	Security Cameras	Install Security Cameras	4,000		4,000								
51	Line Replacement	Line Replacement Fairmont to 794 Main St.	448,350		448,350								
52	Line Replacement	Line Replacement Cherry Lane to Long Hill Rd.	1,355,725		1,355,725								
53	Line Replacement	Main St. West (Civic 5 - Civic 147)	163,705		163,705								
54	Line Replacement	Long Hill Rd. to Water Treatment Plant	782,145		782,145								
55	Line Extension	Main St. East (Civic 932 to Civic 994)	132,965		132,965								
56	ICIP Priority #1 - Water Rehabilitation and Extension	Main Street East Water and Wastewater Rehabilitation and Extension (water portion)	1,496,438		1,496,438								
57	ICIP Priority #2 - Water Rehabilitation and Improvement	Main Street East Water and Wastewater Rehabilitation and Improvement (water portion)	3,067,625		3,067,625								
58	Line Extensions	Edgewater to Town Boundary	463,555			463,555							
59	Service Extensions	Service Extension Fairmont St.	100,000		100,000								
60	Level Control Valve - Smart Positioner	Install Level Control Valve	2,500		2,500								
61	Reserve Pump Replacement	Replacement of PS3 Reserve Pump	11,500		11,500								
62	Water Tank Replacement	New water tank required for fiscal 22/23	7,500		7,500								
63	Flow Meter at Water Treatment Plant	Install Flow Meter at Water Treatment Plant	3,000		3,000								
64	Structure Repairs	Exterior Walls at Water Treatment Plant	15,000		15,000								
65	Rebuild Pump 1	Rebuild Pump 1 as Nearing End of Life	5,000		5,000								
66	Water Rehabilitation	Water Rehabilitation	800,000		800,000								
67	Old Water Pump House	Repair Roof on Old Water Pump House	4,500		4,500								
68	Compressor	Replace Compressor at Water Treatment Plant	20,000		20,000								
			11,174,508	13,000	8,550,953	2,508,555	13,000	21,000	13,000	13,000	21,000	21,000	21,000

TOWN OF MAHONE BAY 10 YEAR CAPITAL PLAN 2020-2029

			TOTAL										
#	Capital Project	Description	10 YR Cost	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
WASTEWATER & STORMWATER													
69	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	10,000
70	Sewer Lift Station	Replace Small Pump (Lift Station 2 or 3)	12,000		12,000								
71	Dichlorination Project	New Dichlorination Process - Regulated	32,000	32,000									
72	WWTP SCADA	Connect SCADA at Wastewater Treatment Plant	2,500		15,000								
73	Fauxburg Road Stormwater	Replace Fauxburg Road Drainage Culvert	50,000		50,000								
74	Line Replacement	Fairmont to 794 Main St.	1,496,438		1,496,438								
75	ICIP Priority #1 - Wastewater Extension	Cherry Lane to Long Hill Rd.	498,813	498,813									
76	ICIP Priority #2 - Wastewater	Main St. West (Civic 5 - Civic 147)	3,067,625		3,067,625								
77	Line Replacement	Long Hill Rd. to Water Treatment Plant	3,067,625	3,067,625									
78	Line Extensions	Edgewater to Town Boundary	463,555			463,555							
79	Main at RPS Stormwater	Improve Drainage - Main Street at RPS Entrance	20,000		20,000								
80	PAA Pilot Project	Modification of chemical building for peracetic acid	32,000		32,000								
81	Building Modifications	Wastewater Treatment Plant Building Modifications	5,000		5,000								
82	Lift Station Repairs	Lift Station Refurbishment	40,000		40,000								
8,877,555				3,608,438	4,748,063	473,555	10,000	10,000	10,000	10,000	10,000	10,000	10,000
ELECTRIC UTILITY													
83	Electric Line Replacements	Pole/Line Replacements as Required	225,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
84	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	2,000
85	Run New Lines	From Longhill to Blockhouse RE: Nursing Home	60,000	60,000									
86	Pad Mount Transformers	New Transformers RE: Nursing Home	100,000	100,000									
87	New Street Lights	New Street Lights as Required	40,000	20,000		5,000		5,000		5,000		5,000	5,000
88	Transformers	New Transformers as Required	150,000		35,000	20,000	20,000	15,000	15,000	15,000	15,000	15,000	15,000
89	PBC Transformers Replacement Project	Replace all PBC Transformers (by 2025)	250,000		83,333	83,333	83,333						
90	Voltage Regulator	Retirement Home Voltage Regulator	39,660		13,220	13,220	13,220						
91	BUTU Rate Study #1	BUTU Rate Study #1	32,000		16,000	16,000							
92	Home Heating Program	Extension of existing home heating program	50,000			50,000							
93	Protective Clothing	Protective Clothing An additional voltage regulator is required to offset	12,556		12,556								
94	Western Circuit Voltage Regulator	increased demand on Western circuit. Replacement of light standards on Edgewater St.	80,000		80,000								
95	Edgewater Street Lighting	including additional waterfront electrical connections.	70,000		70,000								
96	Utility Truck	Purchase F-350	80,000			80,000							
97	Wood Chipper	Purchase Utility Chipper (50% Riverport)	40,000			40,000							
1,269,216				216,000	346,109	336,553	145,553	47,000	42,000	47,000	42,000	47,000	47,000
CLIMATE ADAPTATION													
98	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	0
CLIMATE MITIGATION													
99	EV Carshare Pilot Project	Purchase EV for Demonstration	180,000	30,000	150,000								
100	Costal Action	Living Shoreline Pilot	140,000		140,000								
101	Solar Garden Development	Construction of Solar Garden	5,805,683		3,870,454	1,935,229							
6,125,683				30,000	4,160,454	1,935,229	0	0	0	0	0	0	0

TOWN OF MAHONE BAY 10 YEAR CAPITAL PLAN 2020-2029

			TOTAL										
#	Capital Project	Description	10 YR Cost	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
OTHER													
102	Bandstand - Phase 3	Additional Bandstand Work	20,000		20,000								
103	Winterize Comfort Stations	Renovate Comfort Station for Year Round Use	6,000	6,000									
104	Ice Rink	1000 Sq/Ft concrete Slab with boards	50,000					50,000					
105	Skate Park	Skate Park	100,000						100,000				
106	Pool	Pool Renovations	100,000			100,000							
107	Splash Pad	Splash Pad	15,000					15,000					
108	Agility Park	Agility Park	50,000					50,000					
109	Edgewater Beautification	Fix/Repair Bayview Cemetery Fence	50,000		50,000								
110	Waste Receptacles	Purchase additional Waste Receptacles	12,000	12,000									
111	Aquatic Garden Entrances	Develop Aquatic Garden Entrances	20,000		20,000								
112	Edgewater Flagpoles	3 Flagpoles	12,000		12,000								
113	Well at Visitor Information Centre	Drill Well at VIC	10,000	10,000									
114	Sports Field Improvement	Improvements to Sports Field and Ballfield increasing use and enhancing accessibility	85,000		85,000								
115	Home Heating Program	Extension of existing home heating program	50,000			50,000							
			580,000	28,000	187,000	150,000	0	115,000	100,000	0	0	0	
			40,174,112	7,543,038	24,290,379	6,819,142	753,553	206,000	178,000	83,000	86,000	91,000	

## 2022/23 Grants to Organizations

<b><u>Organization</u></b>			<b>2022/23</b>	
	<b>2021/22</b>	<b>2021/22</b>	<b>Applications</b>	<b>2022/23</b>
	<b>Budget</b>	<b>Actual</b>	<b>Received</b>	<b>Grants (TBD)</b>
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
Heritage 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
<b>Total</b>	<b>\$7,560</b>	<b>\$5,810</b>	<b>\$8,360</b>	<b>\$11,000</b>



## 2022/23 Subsidies

<b><u>Organization</u></b>	<b>2021/22 Budget</b>	<b>2021/22 Actual</b>	<b>2022/23 Budget</b>
Regional Library	\$5,400	\$5,712	\$5,800
Regional Housing Authority	\$21,172	\$25,441	\$17,491
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	\$1,000
LCLC	\$500	\$500	\$500
<b>Total</b>	<b>\$49,922</b>	<b>\$48,664</b>	<b>\$45,791</b>

## 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)	<b>\$11,499.32</b>	100%
Town of Mahone Bay Water Utility (68 Zwicker Lane) AAN04647459 (2,638,000)	<b>\$84,996.36</b>	100%
<b>TOTAL</b>	<b><u>\$96,495.68</u></b>	

<u>Organization</u>	2022/23 Assessed Value @ Commercial	Percentage of taxes Exempted
Mahone Bay Founders Society 578 Main Street AAN00186791 (\$200,900)	<b>\$7,504.04</b>	100%
<b>TOTAL</b>	<b><u>\$7,504.04</u></b>	

<b>Total Tax Exemption</b>	<b><u><u>103,999.72</u></u></b>
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