

## Town of Mahone Bay 2023-2024 DRAFT Budget





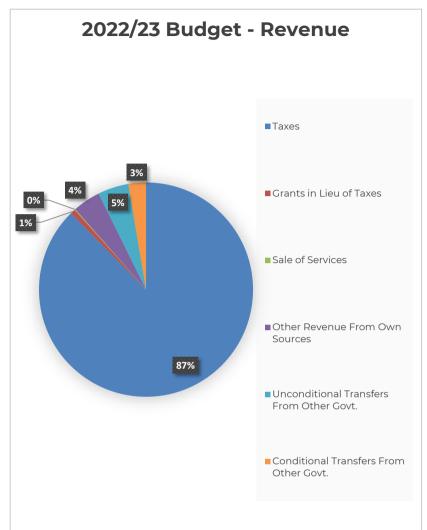
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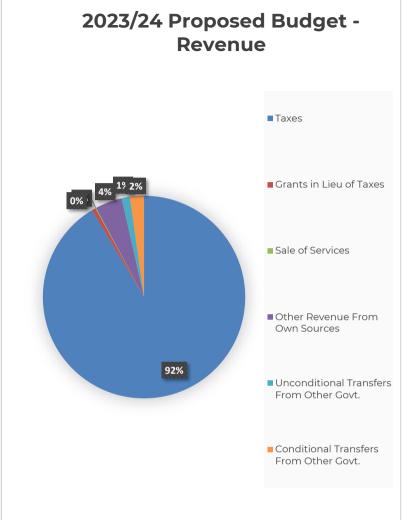
## TOWN OF MAHONE BAY BUDGET SUMMARY

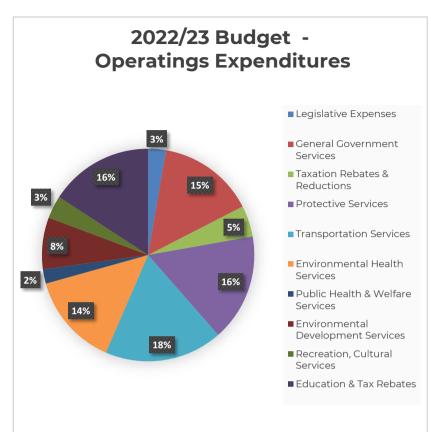
	Actual 2021/22		Budget 2022/23	Actual 2022/23 Unaudited	Budget 2023/24	\$ Change Budget to Budget	% Change Budget to Budget
REVENUE							
Taxes	\$ 2,660,587	\$ 2	2,745,124	\$ , ,	\$ 3,491,434	\$ 746,311	27.19%
Grants in Lieu of Taxes	22,500		23,320	22,813	23,658	338	1.45%
Sale of Services	3,268		4,400	4,421	4,600	200	4.55%
Other Revenue From Own Sources	93,960		130,634	164,696	164,317	33,683	25.78%
Unconditional Transfers From Other Govt.	215,310		146,022	110,661	50,078	-95,944	-65.71%
Conditional Transfers From Other Govt.	82,850		83,000	88,221	86,000	3,000	3.61%
Total Revenue	3,078,476		3,132,500	3,286,864	3,820,088	\$ 687,588	21.95%
						\$	%
	Actual		Budget	Actual	Budget	Change	Change
	2020/21		2022/23	2022/23	2023/24	Budget to Budget	Budget to Budget
OPERATING EXPENDITURES							
Legislative Expenses	\$ 65,298	\$	76,353	\$ 77,006	\$ 86,395	\$ 10,042	13.15%
General Government Services	373,075		414,212	401,098	648,171	233,960	56.48%
Taxation Rebates & Reductions	107,074		133,031	107,996	114,996	(18,035)	-13.56%
Protective Services	412,673		458,958	452,820	488,499	29,541	6.44%
Transportation Services	410,709		504,946	407,552	562,689	57,743	11.44%
Environmental Health Services	365,388		397,629	363,203	494,980	97,351	24.48%
Public Health & Welfare Services	40,055		61,011	41,317	69,200	8,189	13.42%
Environmental Development Services	139,119		221,285	179,324	261,448	40,163	18.15%
Recreation, Cultural Services	89,009		97,439	132,519	152,084	54,645	56.08%
Education & Tax Rebates	435,281		444,330	444,330	470,990	26,660	6.00%
Total Expenditures	2,437,682	2	2,809,194	2,607,165	3,349,452	540,258	19.23%
Excess of Revenue Over Expenditures	\$ 640,794	\$	323,306	\$ 679,699	\$ 470,635	\$ 147,329	45.57%
Debenture & Term Loan Principal	73,100		73,100	73,100	73,100	146,200	0.00%
Trf to/from Own Agencies	305,821		250,206	455,843	266,500	16,294	6.51%
Change in Fund Position	261,872		0	150,756	131,035		

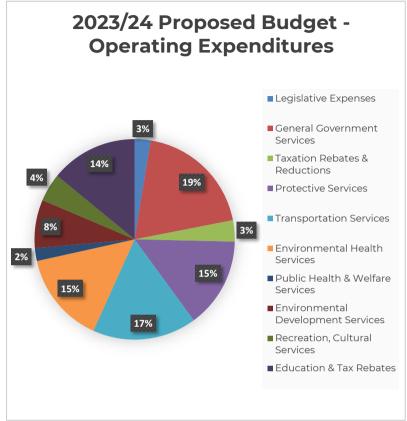
## TOWN OF MAHONE BAY BUDGET SUMMARY

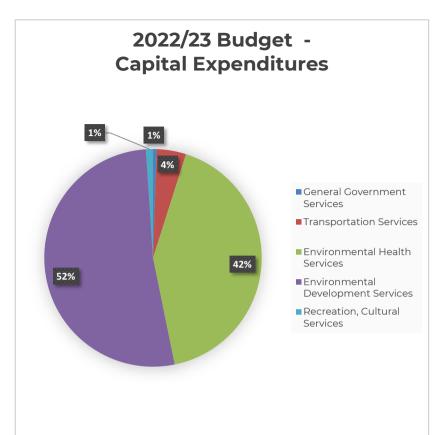
Capital Expenses - Summary	Budget 2022/23	Actual 2022/23	_	% Change Budget to Actual
General Government Services	47,250	101,971	260,000	154.97%
Transportation Services	382,000	50,685	1,033,420	1938.91%
Environmental Health Services	3,660,438	1,438,055	569,450	-60.40%
Environmental Development Services	4,558,268	1,298,663	2,311,232	77.97%
Recreation, Cultural Services	90,000	38,450	379,000	885.70%
Total Expenditures	8,737,956	2,927,824	4,553,102	

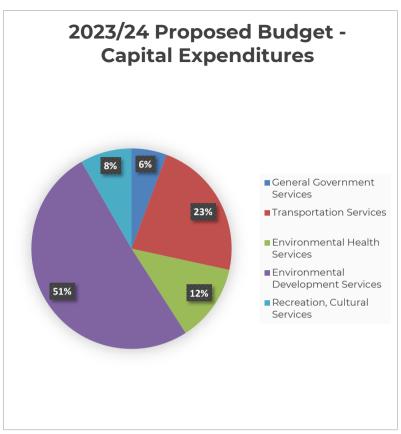


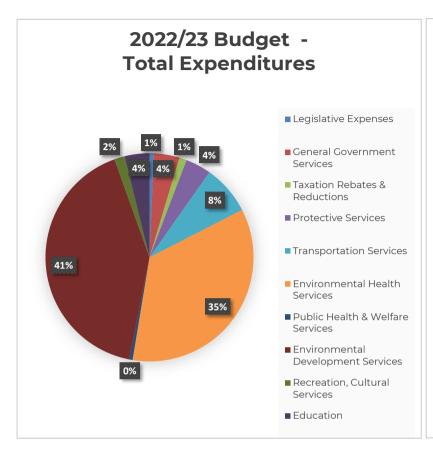


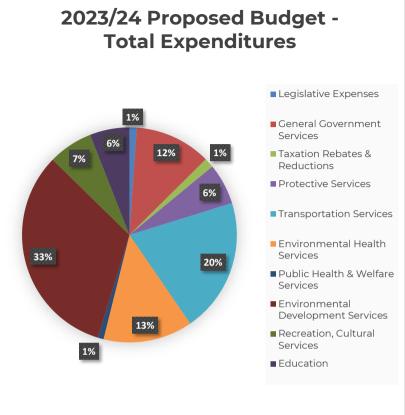


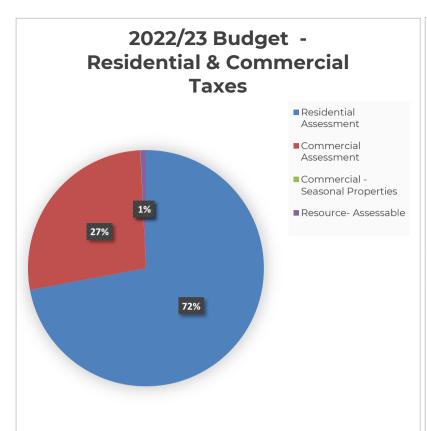


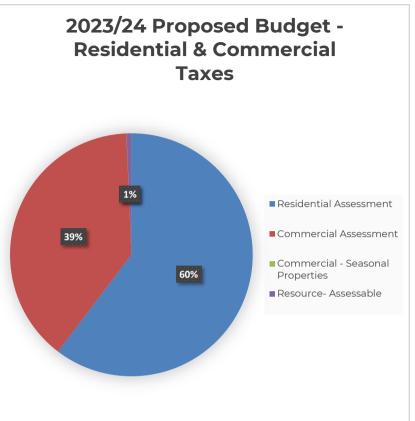












### 2023/24 Tax Rate Analysis and Projections

	Prior Year Assessment/Rates - General Tax Rate										
		Prior Year	Prior Year		Prior Year	% of Total					
		Assessments	Tax Rate		Tax Revenue	Tax Revenue					
RESIDENTIAL	\$	147,873,100	1.115	\$	1,648,785	72.04%					
RESOURCE	\$	1,510,400	1.115	\$	16,841	0.74%					
COMMERCIAL	\$	13,957,400	3.055	\$	426,399	18.63%					
LONG TERM CARE FACILITY	\$	6,436,700	3.055	\$	196,641	8.59%					
TOTAL	\$	169,777,600		\$	2,288,666	100.00%					

	Prior Year Assessment/Rates - Fire Tax Rate									
		Prior Year	Prior Year		Prior Year	% of Total				
		Assessments	Tax Rate		Tax Revenue	Tax Revenue				
RESIDENTIAL	\$	147,873,100	0.167	\$	246,948	87.10%				
RESOURCE	\$	1,510,400	0.167	\$	2,522	0.89%				
COMMERCIAL	\$	13,957,400	0.167	\$	23,309	8.22%				
LONG TERM CARE FACILITY	\$	6,436,700	0.167	\$	10,749	3.79%				
TOTAL	\$	169,777,600		\$	283,529	100.00%				

	Prior Year Assessment/Rates - Combined Tax Rate										
		Prior Year	Prior Year		Prior Year	% of Total					
		Assessments	Tax Rate		Tax Revenue	Tax Revenue					
RESIDENTIAL	\$	147,873,100	1.282	\$	1,895,733	73.70%					
RESOURCE	\$	1,510,400	1.282	\$	19,363	0.75%					
COMMERCIAL	\$	13,957,400	3.222	\$	449,707	17.48%					
LONG TERM CARE FACILITY	\$	6,436,700	3.222	\$	207,390	8.06%					
TOTAL	\$	169,777,600		\$	2,572,194	100.00%					

### 2023/24 Tax Rate Analysis and Projections

	Fiscal 2023/24 Assessments & Rate Projections (Reference Only) - General Tax Rate										
		Current Year	Proposed	Т	ax Revenue	% of Total					
		Assessments	Tax Rate	(No C	Change to Rate)	Tax Revenue					
RESIDENTIAL	\$	161,199,100	1.115	\$	1,797,370	60.33%					
RESOURCE	\$	1,686,500	1.115	\$	18,804	0.63%					
COMMERCIAL	\$	21,532,900	3.055	\$	657,830	22.08%					
LONG TERM CARE FACILITY	\$	16,530,600	3.055	\$	505,010	16.95%					
TOTAL	\$	200,949,100		\$	2,979,014	100.00%					

Fiscal 2023/24 Assessments & Rate Projections (Reference Only) - Fire Tax Rate										
		Current Year	Proposed	Та	x Revenue	% of Total				
		Assessments	Tax Rate	(No Cl	nange to Rate)	Tax Revenue				
RESIDENTIAL	\$	161,199,100	0.209	\$	269,202	80.22%				
RESOURCE	\$	1,686,500	0.209	\$	2,816	0.84%				
COMMERCIAL	\$	21,532,900	0.209	\$	35,960	10.72%				
LONG TERM CARE FACILITY	\$	16,530,600	0.209	\$	27,606	8.23%				
TOTAL	\$	200,949,100		\$	335,585	100.00%				

	Fiscal 2023/24 Assessments & Rate Projections (Reference Only) - Combined Tax Rate										
		Current Year	Proposed	T	ax Revenue	% of Total					
		Assessments	Tax Rate	(No (	Change to Rate)	Tax Revenue					
RESIDENTIAL	\$	161,199,100	1.324	\$	2,066,572	62.35%					
RESOURCE	\$	1,686,500	1.324	\$	21,621	0.65%					
COMMERCIAL	\$	21,532,900	3.264	\$	693,790	20.93%					
LONG TERM CARE FACILITY	\$	16,530,600	3.264	\$	532,616	16.07%					
TOTAL	\$	200,949,100		\$	3,314,599	100.00%					

2023/24 Tax Rate Analysis and Projections

CHANGE IN ASSESSMENT - STATS									
2023 Change in Taxable Assessment	\$	31,171,500	18.36%						
Change Due To Events									
Residential	\$	6,084,900	4.11%						
Resource/Seasonal	\$	175,800	11.64%						
Commercial	\$	673,600	4.83%						
Long Term Care Facility	\$	10,087,200	156.71%						
Total	\$	17,021,500	10.03%						
Growth in General Assessment									
Residential	\$	7,241,100	4.90%						
Resource/Seasonal	\$	300	0.02%						
Commercial	\$	6,901,900	49.45%						
Long Term Care Facility	\$	6,700	0.10%						
Total	\$	14,150,000	8.33%						

Tax Rate Impact Analysis - General Tax Rate									
	Average Growth	CHG IN	Total Increase						
	In Assessment	TAX RATE	(Decrease) In Tax						
RESIDENTIAL	4.90%	0.00%	4.90%						
RESOURCE/SEASONAL	0.02%	0.00%	0.02%						
COMMERCIAL	49.45%	0.00%	49.45%						

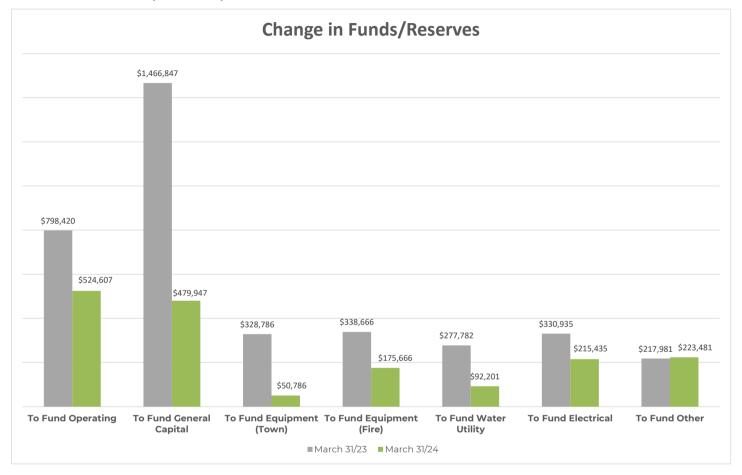
Tax Rate Impact Analysis - Fire Tax Rate									
	Average Growth	CHG IN	Total Increase						
	In Assessment	TAX RATE	(Decrease) In Tax						
RESIDENTIAL	4.90%	25.15%	30.05%						
RESOURCE/SEASONAL	0.02%	25.15%	25.17%						
COMMERCIAL	49.45%	25.15%	74.60%						

Tax Rate Impact Analysis - Combined Tax Rate							
	Average Growth	CHG IN	Total Increase				
	In Assessment	TAX RATE	(Decrease) In Tax				
RESIDENTIAL	4.90%	3.28%	8.17%				
RESOURCE/SEASONAL	0.02%	3.28%	3.30%				
COMMERCIAL	49.45%	1.30%	50.75%				

\$0.01 Impact to Revenue						
Residential:	\$	16,120				
Commercial:	\$	2,039				
Total Impact	\$	18,159				

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

### Status of Town Funds (unaudited)



	March 31/23	March 31/24
To Fund Operating	\$798,420	\$524,607
To Fund General Capital	\$1,466,847	\$479,947
To Fund Equipment (Town)	\$328,786	\$50,786
To Fund Equipment (Fire)	\$338,666	\$175,666
To Fund Water Utility	\$277,782	\$92,201
To Fund Electrical	\$330,935	\$215,435
To Fund Other	\$217,981	\$223,481
	3,759,418	1,762,123

FUND	Estimated Cash Balance March 31/22	Estimated Expenses 2023/43	Estimated Income 2023/43	Estimated Cash Balance March 31/2024
Electric Light Operating Fund (Surplus)	\$183,689	\$0	-\$0	\$183,689
Town Operating Fund (Surplus)	\$453,137	\$213,849	\$131,035	\$370,324
Water Operating Fund (Surplus)	-\$70,117	\$16,500	-\$169,081	-\$255,698
	\$566,709	\$230,349	-\$38,045	\$298,314

	Unaudited Cash Balance March 31/23	Estimated Expenses 2023/24	Estimated Income 2023/24	Estimated Cash Balance March 31/2024
Athletic & Cultural Trust	3,698	\$0	\$50	\$3,748
Capital Reserve	761,094	\$1,049,400	\$367,500	\$79,194
Bayview Cemetery	69,724	\$0	\$950	\$70,674
Park Cemetery Perpetual Care	144,559	\$0	\$4,500	\$149,059
Electric Depreciation Reserve	147,246	\$161,500	\$46,000	\$31,746
Equipment Reserve - Town	328,786	\$308,000	\$30,000	\$50,786
Equipment Reserve - Fire	338,666	\$228,000	\$65,000	\$175,666
Operating Reserve	345,283	\$191,000	\$0	\$154,283
Gas Tax Reserve	434,682	\$390,000	\$85,000	\$129,682
Wastewater Reserve	30,000	\$10,650	\$15,000	\$34,350
Water Depreciation	\$347,899	\$130,000	\$130,000	\$347,899
Recreation Reserve	\$0	\$15,000	\$15,000	\$0
Sustainable Services Growth Fund Reserve	\$271,071	\$0	\$0	\$271,071
Total	3,222,709	2,483,550	759,000	1,498,159

	Actual	Budget	Unaudited	Budget		<b>Budget/Actual</b>
	2021/22	2022/23	2022/23	2023/24		% Change
ASSESSABLE PROPERTY						
Residential Assessment	\$1,433,814	\$1,648,785	\$1,647,868	\$1,797,370	*1	9.07%
Commercial Assessment	\$618,688	\$622,380	\$617,352	\$1,162,180	*1	88.25%
Commercial - Seasonal Properties	\$633	\$660	\$0	\$660	*1	0.00%
Resource- Assessable	\$16,362	\$16,841	\$16,841	\$18,804	*1	11.66%
	\$2,069,497	\$2,288,666	\$2,282,060	\$2,979,014		
SPECIAL ASSESSMENTS						
Infrastructure Charges	\$246,030	\$251,250	\$250,950	\$255,600	*2	1.85%
	\$246,030	\$251,250	\$250,950	\$255,600		
BUSINESS PROPERTY				_		
Based on Revenue (M.T. & T.)	\$6,079	\$6,300	\$5,664	\$6,300		11.23%
NS Power Inc. Grant	\$949	\$908	\$1,020	\$1,020		0.00%
NS Power Inc. (HST Rebate)	\$11,103	\$18,000	\$19,240	\$19,500		1.35%
	\$18,131	\$25,208	\$25,924	\$26,820		
OTHER TAXES						
Deed Transfer Tax	\$326,928	\$180,000	\$337,118	\$230,000	*3	-31.77%
TOTAL TAXES	\$2,660,587	\$2,745,124	\$2,896,053	\$3,491,434		
			·	·		

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
PROVINCIAL GOVERNMENT					
Dept of Municipal Affairs	\$0	\$608	\$620	\$650	4.92%
PROVINCIAL GOVERNMENT AGENCIE	S				
Liquor Commission	\$22,500	\$22,712	\$22,193	\$23,008	3.67%
TOTAL GRANTS IN LIEU OF TAXES	\$22,500	\$23,320	\$22,813	\$23,658	
				_	
SALES OF SERVICES					
General Government	\$1,350	\$1,500	\$1,959	\$1,500	-23.44%
Transportation Services	\$0	\$500	\$0	\$500	0.00%
Environmental Health Services	\$1,256	\$1,300	\$1,525	<b>\$1,500</b>	-1.63%
Recreation & Cultural Services (Ball Fie	\$561	\$1,000	\$933	\$1,000	7.18%
Other Services	\$102	\$100	\$4	\$100	2531.58%
TOTAL SALE OF SERVICES	\$3,268	\$4,400	\$4,421	\$4,600	

	Actual	Budget	Unaudited	Budget	Budget/Actual
FUNDS FROM OWN SOURCES	2021/22	2022/23	2022/23	2023/24	% Change
Licenses & Permits	\$30,102	\$20,000	\$24,195	\$22,000	-9.07%
Fines	\$562	\$1,200	\$2,598	\$2,000	-23.03%
Utility Contribution to Town Overhead	\$43,310	\$69,434	\$50,827	\$65,317	28.51%
Return on Investments	\$8,557	\$25,000	\$69,339	\$60,000	-13.47%
Interest on Taxes	\$11,429	\$15,000	\$17,737	\$15,000	-15.43%
TOTAL FUNDS FROM OWN SOURCES	\$93,960	\$130,634	\$164,696	\$164,317	

PROVINCIAL GOVERNMENT	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24		Budget/Actual % Change
Municipal Grants Act-Operating	\$75,000	\$50,000	\$50,000	\$50,000		0.00%
Assessment Act-Farm Acreage	\$23	\$22	\$78	\$78		0.00%
OWN ACENICIES	\$75,023	\$50,022	\$50,078	\$50,078		
OWN AGENCIES						
Dividend from AREA	\$140,287	\$96,000	\$60,583	\$0	*4	-100.00%
TOTAL UNCONDITIONAL TRANSFERS	\$215,310	\$146,022	\$110,661	\$50,078		

CONDITIONAL TRANSFERS FROM OT	Actual 2021/22 <b>HER GOVERNME</b>	Budget 2022/23 <b>ENTS</b>	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
FEDERAL GOVERNMENT Federal Government(Gas Tax Rebate)	\$81,850	\$82,000	\$86,221	\$85,000	-1.42%
PROVINCIAL GOVERNMENTS Protective Services (EMO Grant)	\$1,000	\$1,000	\$2,000	\$1,000	-50.00%
- Totective Services (LIMO Graffit)	\$1,000	\$1,000	\$2,000	\$1,000	-50.0070
TOTAL CONDITIONAL TRANSFERS	\$82,850	\$83,000	\$88,221	\$86,000	
Total Revenue	\$3,078,476	\$3,132,500	\$3,286,864	\$3,820,088	

#### **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 852 units in 2023/24 compared to 837.5 units in 2022/23.

Infrastructure Charge Comparative Chart								
Rate	\$	295.00	\$	300.00	\$	305.00	\$	310.00
Revenue	\$	251,340.00	\$	255,600.00	\$	259,860.00	\$	264,120.00

### Incremental Revenue: \$852 per \$1 of Infrastructure Charge

- 3) Deed Transfer expectations are maintaining a high sell rate during 2023-24 but also recognithe softening of the market and likely a continued trend
- 4) No dividend expected from AREA for 23/24

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

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
LEGISLATIVE					
Mayor 's Remuneration	\$12,640	\$13,311	\$13,107	\$14,323	9.28%
Mayor's Expenses	\$3,388	\$4,160	\$5,278	\$8,000 *	<b>2</b> 51.59%
Council's Remuneration	\$40,912	\$43,095	\$40,268	\$46,362 *	<b>1</b> 15.13%
Councillors' Expenses	\$1,294	\$3,744	\$1,442	\$5,400 *	<b>2</b> 274.53%
Council Expenses	\$4,992	\$6,032	\$2,433	<b>\$4,800</b> *	<b>2</b> 97.31%
Mayor's Newsletters	\$2,073	\$4,510	\$1,646	\$4,510	173.97%
Committee Expenses	\$0	\$1,500	\$244	\$3,000 *	<b>4</b> 1128.10%
Elections, Plebiscites/Ratepayers Meetings	\$0	\$0	\$12,589	<b>\$0</b>	-100.00%
	\$65,298	\$76,353	\$77,006	\$86,395	

### **GENERAL ADMINISTRATION**

### **ADMINISTRATIVE**

CAO/Portion Staff Salaries -Admin	\$120,187	\$143,968	\$124,971	\$183,067 *5	46.49%
Employee Benefits- Admin	\$25,737	\$27,348	\$26,877	\$39,042	45.26%
MJSB - HR Services	\$0	\$6,000	\$66	\$20,000	30203.03%
Training - Admin	\$615	\$3,600	\$194	\$11,200	5677.37%
Health and Safety - Admin	\$1,665	\$1,200	\$428	\$1,400	226.81%
New Town Logo	\$0	\$25,000	\$0	<b>\$25,000</b> *6	0.00%

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
ADMINISTRATIVE CONTINUED					
Power - Town Hall	\$4,646	\$4,832	\$4,151	\$4,800	15.63%
Repairs - Town Hall	\$6,010	\$500	\$7,508	\$5,000	-33.40%
Pest Control - Town Hall	\$0	\$0	\$177	\$200	12.82%
Custodial Supplies - Town Hall	\$2,899	\$2,575	\$3,624	\$3,750	3.47%
Insurance - Town Hall	\$5,080	\$7,336	\$7,336	\$8,662	<b>*7</b> 18.06%
Insurance- Liability & Admin	\$2,460	\$3,553	\$3,553	\$4,195	18.06%
Fuel - Town Hall	\$3,173	\$4,394	\$7,353	<b>\$7,500</b>	1.99%
Janitor's Labor	\$20,116	\$16,000	\$17,867	\$16,500	-7.65%
Water - Town Hall	\$1,515	\$2,050	\$1,296	\$2,050	58.18%
Town Legal (100%)	\$1,945	\$3,000	\$156	\$3,000	1817.79%
Admin Software/Hardware	\$0	\$2,400	\$0	\$1,500	0.00%
Office Expenses/Communications - Admin	\$8,974	\$4,000	\$8,635	\$9,000	4.22%
Postage/Courier Inc Lease- Admin	\$2,367	\$2,400	\$2,164	\$2,400	10.89%
Photocopier/ Fax Charges & Toner-Admin	\$1,807	\$1,650	\$2,353	\$2,341	-0.51%
Telephone/Internet	\$7,133	\$7,100	\$6,841	\$9,100	<b>*3</b> 33.01%
Office Furnishings - Non Capital	\$4,358	\$2,500	\$633	\$2,500	294.78%
	\$220,686	\$271,406	\$226,186	\$362,206	

FINANCIAL MANAGEMENT	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
Auditors	\$52,714	\$28,050	\$28,130	\$39,600 *8	<b>3</b> 40.77%
CAO/Portion Staff Salaries -Finance	\$95,341	\$129,866	\$130,786	\$149,872 *!	
Employee Benefits -Finance	\$23,000	\$24,500	\$24,257	\$37,486 *!	
Advertising	\$2,968	\$3,600	\$3,555	\$3,600	1.26%
Training - Finance	\$869	\$2,400	\$1,342	\$6,400	376.89%
Health and Safety - Finance	\$2,473	\$1,300	\$1,049	\$800	-23.75%
MJSB - IT Services	\$16,286	\$19,620	\$27,559	\$45,540	65.25%
Office Expenses-Finance	\$6,458	\$5,000	\$8,404	\$8,500	1.14%
Postage/Courier Fax -Finance	\$6,176	\$5,000	\$6,701	\$6,750	0.73%
Photocopier/ Fax Charges & Toner-Finance	\$3,352	\$2,700	\$1,396	\$2,700	93.43%
Finance Software/Hardware	\$0	\$0	\$0	<b>\$7,</b> 158	0.00%
	\$209,639	\$222,036	\$233,179	\$308,406	
ASSESSMENT SEREVICES					
Trfs to Assessment Services	\$24,357	\$24,350	\$24,002	\$24,350	1.45%

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
OTHER TAXATION					
Tax Billing Expenses	\$1,028	\$1,450	\$1,119	\$1,450	29.63%
Other Taxation Costs	\$0	\$500	\$0	\$0	0.00%
	\$1,028	\$1,950	\$1,119	\$1,450	
OTHER GENERAL ADMINISTRATIVE SERVICES					
Conventions / Memberships / Travel Staff	\$3,765	\$4,000	\$3,723	\$4,000	7.44%
Employee Appreciation & Events	\$2,594	\$3,000	\$1,012	\$3,000	196.36%
CAO Expenses	\$2,502	\$4,000	\$4,456	<b>\$7,000</b>	<b>*2</b> 57.11%
	\$8,861	\$11,000	\$9,191	\$14,000	
DEBT CHARGES-GENERAL GOVERNMENT					
Bank Charges/General Operating Int	\$4,853	\$4,500	\$5,368	\$6,188	15.30%
VALUATION ALLOWANCES-GENERAL GOVERNM	ENT				
Allowance-Uncollectible Taxes	\$0	\$1,000	\$0	\$1,000	0.00%

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
OTHER GENERAL ADMINISTRATIVE SERVICES					
	\$10,750	\$11,000	\$10,050	\$45,566	353.40%
Grant to Fire Dept (Donations Received)	(\$25)	\$0	\$0	<b>\$0</b>	#DIV/0!
Grants to Organizations	\$10,725	\$11,000	\$10,050	\$45,566	0.00%
NON OPERATING EXPENSES Capital Projects	\$101,971	\$47,250	\$101,971	\$260,000	0.00%
Total Operating Expenses (Before Depreciation)	\$545,448	\$623,595	\$586,100	\$849,562	
Total Non Operating Expenses	\$101,971	\$47,250	\$101,971	\$260,000	
Total Expenses (Before Depreciation)	\$647,419	\$670,845	\$688,071	\$1,109,562	

#### **GENERAL GOVERNMENT NOTES**

- 1) Cost of living assumed to be 7.6%
- 2) With the continued lifting of covid restrictions, expenses are expected to reflect more closely to those incurred in 'per-covid times' (2019/2020).
- 3) Expecting to replace 2 cell phones in 23/24
- 4) Increased to reflect expenses prior to Covid
- 5) Deputy CAO and Clerk Positions to be discussed in closed session.
- 6) New Town Logo as part of the Operating Initiatives
- 7) General and Cyber Insurance. 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

### Please see Capital Projects Tab for specific detail

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	•
POLICE PROTECTION					
Policing-RCMP	\$343,519	\$380,030	\$381,277	\$402,990	<b>*1</b> 5.69%
					_
	\$343,519	\$380,030	\$381,277	\$402,990	
LAW ENFORCEMENT Trf to Correctional Services	\$20,383	\$20,485	\$20,373	\$20,485	0.55%
Prosecuting Attorney	\$88	\$250	\$369	\$400	8.36%
Bylaw Enforcement Officer	\$8,282	\$13,944	\$9,743	\$10,789	10.74%
Additional By-law Enforcement – Noise	\$0	\$0	\$0	\$37,892	0.00%
	\$28,753	\$34,679	\$30,485	\$31,674	
Department Total	\$372,271	\$414,709	\$411,762	\$434,664	

### **Protective Services Notes**

1) Per RCMP Invoice

	Actual	Budget	<b>Unaudited</b>	Budget	<b>Budget/Actual</b>
	2021/22	2022/23	2022/23	2023/24	% Change
EMERGENCY MEASURES					
Emergency Measures (REMO)	\$7,986	\$6,735	<b>\$7,986</b>	\$8,000	0.17%
Assistant Emergency Coordinator	\$2,752	\$2,920	\$2,865	\$3,000	4.72%
Comfort Station - Fire Hall	\$0	\$0	\$0	\$5,000	0.00%
_	\$10,738	\$9,655	\$10,851	\$16,000	•
					-
OTHER PROTECTION SERVICES					
Fire Inspection Services	\$12,410	\$11,120	\$12,410	\$13,000	4.75%
Building Inspectors	\$13,146	\$19,574	\$13,146	\$19,985	<b>*1</b> 52.02%
Shared Services	\$3,804	\$3,200	\$3,804	\$4,000	5.15%
Animal & Pest Control	4707				
, a mindred i est estricion	\$303	\$700	<b>\$847</b>	\$850	0.36%
, a mindred i dest deriterer	\$303	\$700	\$847	\$850	0.36%
	\$303 <b>\$29,663</b>	\$700 <b>\$34,594</b>	\$30,207	\$850 <b>\$37,835</b>	0.36%

### **OTHER PROTECTIVE SERVICES NOTES**

<sup>1)</sup> Includes \$3,000 legal contingency plus both General and Cyber Insurance.

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
ADMINISTRATION					
Employee Benefits	\$14,723	\$18,510	\$18,014	\$29,019	61.09%
PW Administration Salaries	\$74,220	\$56,849	\$56,014	\$64,962	15.98%
Travel Director of Operations	\$1,511	\$2,080	\$2,152	\$2,200	2.24%
Telephone- PW Dept	\$1,284	\$1,000	\$780	\$3,000	284.81%
Answering Service	\$645	\$600	\$645	<b>\$700</b>	8.47%
Finance Software/Hardware	\$0	\$1,248	\$0	\$1,248	0.00%
Office Supplies/Memberships	\$1,263	\$500	\$1,348	\$2,500	85.47%
Liability Insurance	\$8,306	\$11,370	\$11,370	12,500	-100.00%
	\$101,952	\$92,157	\$90,323	\$116,129	

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24		Budget/Actual % Change
GENERAL EQUIPMENT						
Gas & Oil (Skid Steer S130)	\$556	\$1,000	\$656	\$1,000	*1	52.48%
Gas & Oil (Skid Steer S450)	\$1,255	\$1,000	\$902	\$1,000	*1	10.92%
Insurance (Skid Steer S130)	\$557	\$804	\$98	\$949		871.42%
Insurance (Skid Steer S450)	\$0	\$280	\$0	\$280		0.00%
Repairs (Skid Steer S130)	\$5,326	\$0	\$1,386	\$1,000	*2	-27.87%
Repairs (Skid Steer S450)	\$1,226	\$2,000	\$842	\$2,000		137.62%
Gas & Oil (5 Ton Truck)	\$3,520	\$4,000	\$2,878	\$4,000		38.99%
Insurance (5 Ton Truck)	\$1,610	\$2,325	\$2,325	\$2,745		18.06%
Repairs (5 Ton Truck)	\$11,855	\$10,000	\$12,125	\$12,250		1.03%
Gas & Oil (1 Ton Truck)	\$6,201	\$7,000	\$6,113	\$7,000		14.52%
Insurance (1 Ton Truck)	\$1,648	\$2,380	\$2,380	\$2,810		18.06%
Repairs (1 Ton Truck)	\$13,498	\$4,000	\$11,038	\$1,200		-89.13%
Gas & Oil (Loader)	\$2,180	\$2,500	\$2,157	\$2,500		15.92%
Insurance (Loader)	\$831	\$1,200	\$1,200	\$1,417		18.06%
Repairs (Loader)	\$7,258	\$5,000	\$678	\$2,000		195.02%
Repairs Kioti Tractor	\$1,346	\$1,500	\$46	\$1,000		2069.20%
	\$58,866	\$44,990	\$44,823	\$43,152		

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
SMALL TOOLS					
Small Tools & Equipment	\$10,775	\$10,000	\$6,133	\$5,000	-18.48%
WORKSHOPS, YARDS & OTHER BUILDINGS					
P. W. Building - Lights	\$329	\$350	\$481	\$400	-16.87%
P. W. Building - Fuel	\$3,846	\$3,500	\$6,635	<b>\$7,000</b>	5.51%
P. W. Building - Repairs	\$69	\$250	\$402	\$1,000	148.63%
P. W. Building - Telephone	\$968	\$250	\$438	\$300	-31.51%
P. W. Building - Insurance	\$1,468	\$2,120	\$2,120	\$2,502	18.06%
STORAGE SHED - OAKLAND LA	\$0	\$0	\$0	\$1,000	0.00%
Tree Removal & Planting	\$0	\$20,000	\$0	\$20,000	0.00%
Public Transit	\$0	<b>\$</b> 0	\$0	\$1,800	0.00%
Shed - Salt Storage	\$545	\$787	\$959	\$929	-3.11%
- -	\$7,225	\$7,257	\$11,035	\$34,932	

OTHER	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
Staff Training	\$163	\$1,000	\$1,403	\$1,500	6.92%
Professional Development	\$0	\$2,400	\$0	\$6,400	0.00%
Physical Development	\$0	\$400	\$0	\$800	0.00%
Health and Safety	\$2,558	\$5,670	\$6,901	\$6,000	-13.06%
Traffic Authority	\$2,600	\$2,600	\$204	\$2,600	1172.70%
Asset Management Initiatives	\$5,394	\$1,500	\$5,122	\$6,000	17.13%
	\$10,715	\$10,770	\$13,631	\$23,300	

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24		Budget/Actual % Change
ROADS & STREETS						
Salaries	\$50,639	\$86,772	\$50,578	\$65,324		29.16%
Salt & Cartage	\$29,788	\$37,000	\$27,307	\$30,000		9.86%
Sand & Gravel	\$2,804	\$3,500	\$5,616	\$7,000		24.65%
Patching Streets/Sidewalks - Materials	\$21,671	\$20,927	\$18,425	\$42,927		132.99%
General Supplies & Expense	\$4,011	\$5,000	\$4,778	\$3,000		-37.21%
Culverts & Ditching	\$15,994	\$15,000	\$16,747	\$20,000		19.42%
Rentals	\$370	\$500	\$0	\$500		0.00%
Street Cleaning	\$3,527	\$4,700	\$782	\$4,000		411.42%
	\$128,804	\$174,472	\$124,232	\$172,751		
STREET LIGHTING						
Street Lighting	\$43,374	\$44,200	\$45,908	\$59,626	*3	29.88%

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
TRAFFIC SERVICE					
Street Signs/Flags	\$5,471	\$4,000	\$3,537	\$4,000	13.10%
Painting Lines	\$9,529	\$24,000	\$23,534	\$24,000	1.98%
Maintenance to Crossings/Curbs/Parking Lots	\$3,144	\$2,000	\$16,025	\$17,000	6.09%
Engineering Services/Legal	\$1,554	\$33,000	\$0	\$10,000	0.00%
	\$19,697	\$63,000	\$43,095	\$55,000	
Maint of Office	\$2,654	\$1,500	\$444	\$1,500	237.94%
DEBT CHARGES - TRANS SERV	-	****	***	***	
Debenture Interest PW	\$29,301	\$26,400	\$28,373	\$29,500	3.97%

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
NON OPERATING EXPENSES					
Capital Projects	\$50,685	\$382,000	\$50,685	\$1,033,420	
Total Operating Expenses (Before Depreciation)	\$410,709	\$504,946	\$407,552	\$562,689	
Total Non Operating Expenses	\$50,685	\$382,000	\$50,685	\$1,033,420	
Total Expenses (Before Depreciation)	\$461,394	\$886,946	\$458,237	\$1,596,109	

#### TRANSPORTATION NOTES

- 1) Although expected to be replaced and used less (respectively); the new tractor will need gas & oil and has been reflected here for this current budget. Will be broken out on a separate line once item is purchased and reflected in operating activity for future budgets
- 2) Skid Steer to be disposed when replaced with articulating tractor (disposal revenues to capital reserve not reflected); see capital budget
- 3) Assumed a 34.9% electric rate increase (waiting on NSUARB decision)

Please see Capital Projects Tab for specific detail

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

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
Cemeteries - Operating Grant	\$14,614	\$38,520	\$19,227	\$16,700	-13.14%
Deficit-Regional Housing	\$25,441	\$17,491	\$22,090	\$22,500	1.86%
Housing Initiatives	\$0	\$5,000	\$0	\$30,000	0.00%
Department Total after Depreciation	\$40,055	\$61,011	\$41,317	\$69,200	

### **PUBLIC HEALTH NOTES**

None

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
ENVIRONMENTAL PLANNING & ZONING					
Regional Planning	\$51,582	\$52,800	\$53,697	\$56,813	5.80%
Legal Services/ Advertising	\$5,340	\$33,000	\$17,095	\$33,000	93.04%
·	\$56,921	\$85,800	\$70,792	\$89,813	
COMMUNITY DEVELOPMENT					
Accessibility Initiatives	\$3,749	\$31,600	\$10	\$20,000	<b>*1</b> 199900%
Anti- Racism & Discrimination Initiatives	\$0	\$6,600	\$0	\$3,700	0.00%
	\$3,749	\$38,200	\$10	\$23,700	
OTHER ENVIRONMENTAL SERVICES					
Wages and Benefits	\$24,096	\$36,400	\$44,176	\$51,122	15.73%
Tourism	\$10,415	\$8,059	\$8,161	\$8,200	0.48%
Public Comfort Stations	\$37,402	\$32,651	\$38,155	\$40,065	5.01%
Community Beautification	\$2,005	\$3,000	\$4,797	\$4,890	1.95%
Urban Forest Master Plan	\$0	\$0	\$0	\$30,000	
Climate & Environment Initiatives	\$570	\$3,000	\$9,470	\$9,500	0.32%
Carshare Program Design	\$0	\$10,000	\$0	<b>\$0</b>	0.00%
Wharf Expenses & Insurance	\$3,961	\$2,781	\$3,765	\$4,158	10.43%
	\$78,449	\$97,285	\$108,522	\$147,936	

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
NON OPERATING EXPENSES					
Capital Projects	\$1,298,663	\$4,558,268	\$1,298,663	\$2,311,232	
Total Operating Expenses (Before Depreciati_	\$139,119	\$221,285	\$179,324	\$261,448	
<u>-</u>					
Total Non Operating Expenses	\$1,298,663	\$4,558,268	\$1,298,663	\$2,311,232	
_					
Total Expenses (Before Depreciation)	\$1,437,782	\$4,779,554	\$1,477,987	\$2,572,680	

### **ENVIRONMENTAL DEVELOPMENT NOTES**

1) Accessibility Application applied for in Feb 2023 - TOMB's contribution

### Please see Capital Projects Tab for specific detail

	\$64,387	\$63,641	\$56,909	\$88,968	
Sewer Cleaning Fees	\$6,029	\$8,000	\$2,926	\$18,000 *:	<b>2</b> 515.09%
Monitoring/Testing Fees	\$2,934	\$5,000	\$3,086	\$3,100	0.46%
Material Expense & Contractors	\$9,225	\$10,450	\$10,085	\$10,450	3.62%
Training Costs - SWR	\$3,301	\$3,500	\$508	\$1,000	96.89%
Engineering/Consultants	\$15,000	\$1,000	\$4,380	\$16,000	265.30%
Sewer - Staff Benefits	\$5,298	\$5,977	\$5,385	\$9,270	72.14%
Salaries	\$22,601	\$29,714	\$30,539	\$31,148	1.99%
SEWAGE COLLECTION SYSTEMS					
	\$17,965	\$9,533	\$9,475	\$10,529	
SWR - Administration	\$17,965	\$9,533	\$9,475	\$10,529	11.12%
ADMINISTRATION					
SEWAGE COLLECTION SYSTEM					
(consisting of the constant of	2021/22	2022/23	2022/23	2023/24	% Change
(Wastewater)	Actual	Budget	Unaudited	Budget	<b>Budget/Actual</b>

	\$193,870	\$198,074	\$185,379	\$277,195	
	\$80,888	\$92,328	\$96,498	\$137,153	
Insurance	\$392	\$566	\$566	\$669	18.06%
Answering Service	\$645	\$600	\$645	<b>\$750</b>	16.22%
Scada Data Lines	\$1,610	\$3,500	\$1,696	\$2,000	17.91%
Electricity	\$30,951	\$36,000	\$25,297	\$48,564	91.97%
Repairs/Materials - PLANT	\$1,263	\$4,000	\$2,057	\$18,000	<b>*3</b> 775.07%
Chemicals - PAA	\$20,108	\$22,000	\$34,779	\$38,000	9.26%
Benefits - Sewer Treatment	\$3,585	\$4,316	\$3,744	\$6,945	85.49%
Salaries	\$22,335	\$21,346	\$27,712	\$22,225	-19.80%
SEWAGE TREATMENT & DISPOSAL					
	\$30,630	\$32,571	\$22,497	\$40,545	
Insurance	\$707	\$1,021	\$1,021	\$1,206	18.06%
Electricity	\$27,748	\$28,050	\$21,476	\$37,839	76.20%
Maintenance of Pumps	\$2,175	\$3,500	\$0	\$1,500	0.00%
SEWAGE LIFT STATIONS					
	2021/22	2022/23	2022/23	2023/24	% Change
(Wastewater)	Actual	Budget	Unaudited	Budget	<b>Budget/Actual</b>
ENVIROMENTAL HEALTH SERVICES					

	\$91,125	\$115,781	\$103,999	\$124,580	
Public Area Waste Collection/Disposal	\$26,974	\$44,437	\$37,930	\$47,814	26.06%
Trucking Costs	\$64,150	\$71,344	\$66,070	\$76,766	16.19%
GARBAGE & WASTE COLLECTION					
(Wastewater)	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change

Actual	Budget	Unaudited	Budget	<b>Budget/Actual</b>
2021/22	2022/23	2022/23	2023/24	% Change
\$78,682	\$83,775	\$72,324	\$91,506	<b>*1</b> 26.52%
\$1,063	\$0	\$1,501	\$1,700	13.28%
\$80,393	\$83,775	\$73,825	\$93,206	
\$171,517	\$199,556	\$177,824	\$217,786	
\$1,438,055	\$3,660,438	\$1,438,055	\$569,450	
			_	
\$365,388	\$397,629	\$363,203	\$494,980	
\$1,438,055	\$3,660,438	\$1,438,055	\$569,450	
\$1,803,443	\$4,058,067	\$1.801.258	\$1.064.430	
	\$78,682 \$1,063 \$80,393 <b>\$171,517</b> <b>\$1,438,055</b> <b>\$365,388</b> <b>\$1,438,055</b>	\$78,682 \$83,775 \$1,063 \$0 \$80,393 \$83,775 \$171,517 \$199,556 \$1,438,055 \$3,660,438 \$1,438,055 \$3,660,438	\$78,682 \$83,775 \$72,324 \$1,063 \$0 \$1,501 \$80,393 \$83,775 \$73,825 \$171,517 \$199,556 \$177,824 \$1,438,055 \$3,660,438 \$1,438,055 \$3,660,438 \$1,438,055	2021/22       2022/23       2022/23       2023/24         \$78,682       \$83,775       \$72,324       \$91,506         \$1,063       \$0       \$1,501       \$1,700         \$80,393       \$83,775       \$73,825       \$93,206         \$171,517       \$199,556       \$177,824       \$217,786         \$1,438,055       \$3,660,438       \$1,438,055       \$569,450         \$1,438,055       \$3,660,438       \$1,438,055       \$569,450

 Actual
 Budget
 Unaudited
 Budget
 Budget/Actual

 2021/22
 2022/23
 2022/23
 2023/24
 % Change

#### **ENVIRONMENTAL HEALTH NOTES**

- 1) Per MJSB proposed Operating Budget
- 2) Additional \$15,000 for CY to cover sewer main cleaning, inspection and assessment due to age (done prior to road paving) for Fairmont, (
- 3) Additional \$14,000 for Cell 3 draining and sludge removal, high sludge volume can effect Final Effluent quality to receiving water.

### Please see Capital Projects Tab for specific detail

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

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
ADMINISTRATION					
Rec Administration Salaries	\$18,364	\$21,330	\$21,019	\$24,242	15.34%
PROGRAMS & SERVICES					
Special Projects	\$609	\$4,050	\$0	\$4,050	0.00%
PARKS PLAYGROUNDS FIELDS					
Parks Fields Playgrounds	\$6,254	\$12,800	\$37,475	\$13,606	-63.69%
Insurance	\$981	\$1,417	\$1,417	\$1,673	18.06%
Labour	\$25,822	\$18,661	\$16,154	\$20,615	27.62%
Travel/Mileage	\$0	\$1,200	\$0	\$1,200	0.00%
Swimming Pool Operation	\$20,073	\$19,550	\$24,644	\$26,500	7.53%
Sports Field Operation	\$0	\$0	\$0	\$18,000	0.00%
	\$53,131	\$53,628	\$79,691	\$81,595	

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

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	•
CULTURAL BUILDINGS & FACILITIES					
South Shore Regional Library	\$5,712	\$5,800	\$7,800	\$8,000	2.56%
Heritage Properties	\$3,049	\$2,500	\$1,100	\$2,500	127.35%
Mahone Bay Museum	\$7,916	\$8,100	\$8,858	\$9,000	1.60%
Bandstand Maintenance	\$228	\$2,030	\$1,051	\$2,126	102.24%
	\$16,905	\$18,430	\$18,809	\$21,626	
Reduced Taxes Sec 71 - Property Tax Grants					
Mahone Bay Centre	\$12,069	\$11,499	\$12,999	\$12,364	<b>*1</b> -4.89%
Mahone Bay Founders Society	\$0	\$7,504	\$0	\$8,206	<b>*1</b> 0.00%
	\$12,069	\$19,003	\$12,999	\$20,570	
NON OPERATING EXPENSES					
Capital Projects	\$38,450	\$90,000	\$38,450	\$379,000	

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

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
Total Operating Expenses (Before Depreciation)	\$101,079	\$116,442	\$132,519	\$152,084	
Total Non Operating Expenses	\$38,450	\$90,000	\$38,450	\$379,000	
Total Expenses (Before Depreciation)	\$127,459	\$187,439	\$170,969	\$531,084	

### **REC & CULTURAL NOTES**

1) Moved from Education, Fiscal Services, Transfers tab to more accurately reflect Tax Grants

Please see Capital Projects Tab for specific detail

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

EDUCATION	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
Education - Mandatory Contribution	\$435,281	\$444,330	\$444,330	\$470,990	6.00%
FISCAL SERVICES					
DEBT CHARGES					
Principal Installments or Sinking Fund Reg.	\$73,100	\$73,100	\$73,100	<b>\$73,100</b>	0.00%
	\$73,100	\$73,100	\$73,100	\$73,100	
<b>TAXATION &amp; OTHER GENERAL ADMINISTRATIVE SE</b>	RVICES				
Tax Rebated on Cancellations - Sec 69	\$10,800	\$30,000	\$23,000	\$30,000	<b>*3</b> 30.43%
Reduced Taxes Sec 71	\$84,205	\$84,996	\$84,996	\$84,996	0.00%
	\$95,005	\$114,996	\$107,996	\$114,996	

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

TRANSFERS TO/FROM FUNDS	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24		Budget/Actual % Change
TRANSFER TO OWN FUNDS & AGENCIES-OTHER FL	JNDS					
Special Reserve Fund - Capital	\$158,927	\$341,150	\$248,704	\$452,500		81.94%
Special Reserve Fund- Town Equipment	\$30,000	\$30,000	\$30,000	\$30,000		0.00%
Special Reserve Fund - Wastewater	\$15,000	\$15,000	\$15,000	\$15,000		0.00%
Special Reserve Fund-Operating	\$150,000	\$150,000	\$150,000	\$0		-100.00%
General Capital Fund (from Revenue)	\$1,395	\$0	\$56,863	\$0		-100.00%
Recreation Infrastructure Reserve	\$0	\$0	\$0	\$15,000		
	\$355,321	\$536,150	\$500,567	\$512,500		
TRANSFER FROM RESERVES						
Transfer- Operating Reserve	\$49,500	\$230,944	\$44,724	\$191,000	*1	327.06%
Transfers- Gas Tax	\$0	\$55,000	\$0	\$55,000	*2	0.00%
Transfers-Equipment Reserve	\$0	\$0	\$0	\$0		0.00%
TOTAL LOCAL GOVERNMENTS	\$49,500	\$285,944	\$44,724	\$246,000		
Department Totals	(\$305,821)	(\$250,206)	(\$455,843)	(\$266,500)		

### **FISCAL SERVICES NOTES**

### 1) Transfer from Operating Reserve

MPS & LUB Update (Ongoing)	\$ 31,000.00
Accessibility Audit (Carried Fwrd)	\$ 20,000.00
New Logo Project (Ongoing)	\$ 25,000.00
Urban Forest Master Plan (Carried Fwrd)	\$ 30,000.00
Housing Strategy Development (Carried Fwrd)	\$ 30,000.00
Internal Controls Audit (Carried Fwrd)	\$ 30,000.00
Stormwater Inflow/Infiltration Study	\$ 10,000.00
Human Resources Manual Update	\$ 15,000.00
Total Transfer From Operating Reserve	\$ 191,000.00

### 2) Gas Tax not spent from PY

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

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

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24		Budget/Actual % Change
INSIDE REVENUE	2021/22	2022/23	2022/23	2023/24		% Change
Residential Assessment	\$215,092	\$246,948	\$215,092	\$336,906	*1	36.16%
Commercial Assessment	\$34,156	\$23,309	\$34,156	\$45,004	*1	24.10%
Resource- Assessable	\$2,451	\$2,522	\$2,451	\$3,525	*1	30.48%
-	\$251,698	\$272,779	\$251,698	\$385,435		
OUTSIDE REVENUE						
Protective Services - Outside Area Revenue	\$159,038	\$178,688	\$171,656	\$189,179		9.26%
OTHER REVENUE						
Donations - Fire Dept	\$11,630	\$15,000	\$2,890	\$15,000	*2	80.73%
From Fire Society	ψ.,,σσσ	ψ.Θ,σσσσ	Ψ2,000	\$83,054	_	3317379
TOTAL REVENUE	\$422,366	\$466,467	\$426,244	\$672,668		
EXPENSES						
ADMINISTRATION						
Telephone	\$3,689	\$4,316	\$3,591	\$4,316		16.79%
Conventions & Events	\$0	\$2,500	\$1,614	\$4,000		59.66%
MJSB - IT Services	\$0	\$2,197	\$0	\$10,591		100.00%
Liability Insurance	\$3,149	\$4,549	\$4,549	\$5,370		15.30%
- -	\$6,839	\$13,562	\$12,669	\$24,277		

	Actual	Budget	Unaudited	Budget	<b>Budget/Actual</b>
	2021/22	2022/23	2022/23	2023/24	% Change
FIRE FIGHTING FORCE					
Honorarium - General Membership	\$19,428	\$16,800	\$16,800	\$16,800	0.00%
Honorarium - Chief/Superintendent	\$0	\$7,500	\$0	\$0	#DIV/0!
Insurance - Firefighters	\$729	\$3,644	\$2,915	\$3,644	20.00%
Fire Alarm System	\$5,647	\$4,550	\$8,300	\$8,500	2.35%
	\$25,804	\$32,494	\$28,015	\$28,944	
TRAINING					
Training	\$1,307	\$4,500	\$0	\$20,000	100.00%
FIRE STATION & BUILDINGS					
Insurance	\$3,802	\$5,491	\$5,491	\$6,482	15.30%
Repairs	\$1,941	\$3,000	\$2,229	\$9,000	75.23%
Fuel	\$4,268	\$5,000	\$9,021	\$9,700	7.00%
Electricity	\$15,233	\$17,000	\$37,583	\$53,960	30.35%
Firehall Utility Equipment Maintenance	\$0	\$9,750	\$0	\$9,750	100.00%
Water	\$820	\$1,750	\$3,569	\$3,600	0.86%
Janitorial	\$0	\$24,100	\$5,675	\$6,000	5.42%
	\$26,065	\$66,091	\$63,568	\$98,492	

Actual	Budget	Unaudited	Budget	<b>Budget/Actual</b>
2021/22	2022/23	2022/23	2023/24	% Change
\$21,700	\$15,000	\$17,157	\$17,500	1.96%
\$0	\$3,000	\$217	\$3,000	92.77%
\$1,774	\$3,500	\$720	\$3,500	79.44%
\$0	\$500	\$0	\$500	100.00%
\$0	\$2,400	\$0	\$2,400	100.00%
\$12,527	\$18,093	\$18,093	\$21,361	15.30%
\$5,653	\$6,000	\$11,217	\$10,000	-12.17%
\$179	\$1,000	\$160	\$2,000	92.00%
\$1,225	\$3,850	\$2,227	\$12,500	82.18%
\$3,261	\$1,500	\$2,469	\$2,500	1.24%
\$46,320	\$54,843	\$52,259	\$75,261	
\$9,834	\$44,100	\$18,471	\$0	#DIV/0!
\$0	\$0	\$0	\$58,054	
\$0	\$0	\$0	\$42,000	
			\$293,610	
\$0	\$0	\$0	\$393,664	
\$116,168	\$215,589	\$174,983	\$640,638	
	\$21,700 \$0 \$1,774 \$0 \$0 \$12,527 \$5,653 \$179 \$1,225 \$3,261 \$46,320 \$9,834	\$2021/22 2022/23 \$21,700 \$15,000 \$0 \$3,000 \$1,774 \$3,500 \$0 \$500 \$0 \$2,400 \$12,527 \$18,093 \$5,653 \$6,000 \$179 \$1,000 \$1,225 \$3,850 \$3,261 \$1,500 \$46,320 \$54,843 \$9,834 \$44,100 \$0 \$0 \$0 \$0 \$0 \$0	\$2021/22 2022/23 2022/23  \$21,700 \$15,000 \$17,157 \$0 \$3,000 \$217 \$1,774 \$3,500 \$720 \$0 \$500 \$0 \$0 \$500 \$0 \$0 \$2,400 \$0 \$12,527 \$18,093 \$18,093 \$5,653 \$6,000 \$11,217 \$179 \$1,000 \$160 \$1,225 \$3,850 \$2,227 \$3,261 \$1,500 \$2,469  \$46,320 \$54,843 \$52,259  \$9,834 \$44,100 \$18,471  \$0 \$	2021/22       2022/23       2022/23       2023/24         \$21,700       \$15,000       \$17,157       \$17,500         \$0       \$3,000       \$217       \$3,000         \$1,774       \$3,500       \$720       \$3,500         \$0       \$500       \$0       \$500         \$0       \$500       \$0       \$500         \$0       \$2,400       \$0       \$2,400         \$12,527       \$18,093       \$18,093       \$21,361         \$5,653       \$6,000       \$11,217       \$10,000         \$179       \$1,000       \$160       \$2,000         \$1,225       \$3,850       \$2,227       \$12,500         \$3,261       \$1,500       \$2,469       \$2,500         \$46,320       \$54,843       \$52,259       \$75,261         \$0       \$0       \$0       \$42,000         \$0       \$0       \$42,000       \$223,610         \$0       \$0       \$393,664

	Actual	Budget	Unaudited	Budget	Budget/Actual
	2021/22	2022/23	2022/23	2023/24	% Change
NON OPERATING EXPENSES					
Water Supply & Hydrants	\$180,479	\$180,879	\$180,479	\$180,879	0.22%
Transfer to Fire Equipment Reserve	\$0	\$70,000	\$46,865	\$65,000	27.90%
Depreciation - Fire Service	\$0	\$0	\$0	\$0	
- -	\$180,479	\$250,879	\$227,344	\$245,879	
Operating Surplus/(Deficit)	\$125,719	(\$0)	\$23,918	(\$213,849)	

#### 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

Please see Capital Projects Tab for specific detail

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24		Budget/Actual % Change
METERED SALES						
Residential	\$359,160	\$373,526	\$314,182	\$333,975	*1	6.30%
Commercial	\$185,927	\$211,279	\$186,429	\$211,279		13.33%
	\$545,086	\$584,805	\$500,611	\$545,254		
FIRE PROTECTION						
Public Fire Protection	\$180,879	\$180,879	\$180,879	\$180,879	*2	0.00%
	\$180,879	\$180,879	\$180,879	\$180,879		
	_		_			
SPRINKLER SERVICE	\$2,000	\$2,000	\$2,000	\$2,000		0.00%
OTHER OPERATING REVENUE						
Special Services	\$16,754	\$5,000	\$4,049	\$4,000		-1.20%
Rent (Aliant & Eastlink)	\$5,213	\$4,800	\$5,213	\$5,500		5.51%
·	\$21,966	\$9,800	\$9,261	\$9,500		
TOTAL OPERATING REVENUE	\$749,931	\$777,484	\$692,751	\$737,633		

NON-OPERATING REVENUE	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
Interest	\$652	\$1,000	\$1,415	\$1,500	5.98%
Other	\$58	\$500	\$231	\$500	116.09%
	\$710	\$1,500	\$1,647	\$2,000	
TOTAL REVENUE	\$750,641	\$778,984	\$694,398	\$739,633	
SUPERVISION & MAINTENANCE					
Maintenance of Intakes	\$406	\$4,000	\$406	\$4,000	886.41%
TOTAL SOURCE OF SUPPLY	\$406	\$4,000	\$406	\$4,000	

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
PUMPING					
OPERATING & MAINTENANCE					
Operating Labor	\$10,072	\$5,765	\$9,036	\$8,286	-8.30%
Power Purchased	\$16,607	\$16,600	\$20,097	\$22,393	11.43%
Structures & Improvements	\$124	\$2,000	\$2,338	\$3,500	49.71%
Pumping Equipment	\$2,697	\$4,000	\$2,547	\$3,000	17.78%
	\$29,500	\$28,365	\$34,018	\$37,180	
TOTAL PUMPING	\$29,500	\$28,365	\$34,018	\$37,180	
WATER TREATMENT					
	Unaudited	Budget	Unaudited	<b>Budget</b>	
	2022/23	2023/24	2022/23	2023/24	
SUPERVISION & ENGINEERING					
WTR - Administration Salaries	\$25,726	\$30,221	\$11,844	\$13,161	11.12%
	\$25,726	\$30,221	\$11,844	\$13,161	
OPERATING LABOR	\$35,028	\$23,598	\$31,767	\$28,758	ll for budget w/p plu

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
Chemicals & Additives	\$46,059	\$72,000	\$73,770	\$74,000	0.31%
Water Testing Fees	\$11,918	\$15,920	\$16,472	\$16,500	0.17%
Treatment Structures & Improvements	\$5,213	\$10,690	\$7,828	\$13,690	74.88%
Electricity	\$26,440	\$31,600	\$18,004	\$42,628	136.77%
Internet/ Scada	\$4,654	\$4,000	\$2,515	\$3,000	19.29%
Answering Service	\$645	\$600	\$645	\$700	8.47%
Finance Software/Hardware	\$0	\$1,248	\$1,248	\$4,363	249.64%
MJSB - IT Services	\$0	\$8,720	\$12,247	\$19,063	55.65%
Treatment - Equipment	\$4,341	\$12,500	\$13,455	\$13,500	0.33%
	\$99,272	\$157,278	\$146,185	\$187,445	
TOTAL WATER TREATMENT	\$160,026	\$211,097	\$189,797	\$229,364	

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
TRANSMISSION & DISTRIBUTION					
SUPERVISION & ENGINEERING	\$9,950	\$10,000	\$4,599	\$10,000	117.43%
OPERATING LABOR - MAINS	\$101,641	\$66,051	\$98,909	\$83,055	-16.03%
MAINTENCE OF PLANTS					
Reservoirs	\$7,963	\$3,000	\$2,956	\$3,000	1.48%
Structures & Improvements	\$1,082	\$1,000	\$683	\$1,000	46.48%
Distribution Mains	\$2,618	\$10,000	\$7,554	\$10,000	32.38%
Transmission Mains	\$0	\$1,000	\$86	\$1,000	1063.06%
Water Pal System - Filter Modules	\$12,000	\$12,000	\$0	\$12,000	0.00%
Services	\$533	\$4,000	\$6,046	\$4,000	-33.84%
Meters	\$142	\$2,500	\$2,634	\$3,000	13.90%
Hydrants	\$1,919	\$2,500	\$1,034	\$1,800	74.02%
	\$26,258	\$36,000	\$20,993	\$35,800	
OTHER OPERTING EXPENSES					
Transportation	\$5,224	\$7,823	\$7,343	\$13,476	83.53%
Shop Expenses	\$1,242	\$1,000	\$167	\$1,500	799.60%
	\$6,466	\$8,823	\$7,509	\$14,976	
TOTAL T&D	\$144,315	\$120,874	\$132,010	\$143,830	

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
ADMIN & GENERAL					
SALARIES					
Allocated	\$76,022	\$83,145	\$81,791	\$97,122	18.74%
Professional Development	\$0	\$3,200	\$0	\$3,200	0.00%
Physical Development	\$0	\$400	\$0	\$400	0.00%
Officers & Executives	\$8,367	\$8,676	\$8,212	\$9,336	13.69%
	\$84,389	\$95,421	\$90,003	\$110,059	
GENERAL OFFICE EXPENSES					
Training - Water	\$822	\$4,350	\$1,175	\$4,350	270.26%
Health and Safety - Water	\$3,565	\$4,000	\$5,735	\$4,000	-30.26%
Admin - General Office Expense	\$622	\$500	\$630	<b>\$650</b>	3.11%
Allocated Office Expenses	\$14,196	\$16,778	\$16,848	\$17,000	0.90%
Advertising	\$224	\$500	\$479	\$500	4.40%
Photocopy Lease/Rental	\$0	\$0	\$0	\$321	0.00%
Mileage Water Staff	\$0	\$500	\$57	\$500	784.64%
Telephone/Internet	\$2,579	\$1,100	\$1,038	\$1,100	5.97%
Employee Benefits	\$38,062	\$42,916	\$39,575	\$66,567	68.21%
Uncollectible Accounts	\$1,948	\$300	\$0	\$300	0.00%
	\$62,019	\$70,944	\$65,537	\$95,288	

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
ADMIN & GENERAL CONTINUED					
PROFESSIONAL FEES					
Auditors	\$4,200	\$11,220	\$11,220	\$15,840	41.18%
Legal	\$813	\$750	\$4,682	<b>\$750</b>	-83.98%
Special Services	\$15,000	\$3,000	\$613	\$10,000	1532.17%
	\$20,013	\$14,970	\$16,515	\$26,590	
OTHER OPERATING EXPENSES				_	
Regulatory Expenses	\$1,590	\$1,650	\$1,640	\$11,650	0.00%
Janitor Expense	\$0	\$5,700	\$0	\$5,700	0.00%
Insurance	\$9,260	\$13,375	\$13,375	\$15,791	18.06%
TOTAL	\$10,850	\$20,725	\$15,015	\$33,141	
TOTAL ADMIN & GENERAL	\$177,272	\$202,060	\$187,070	\$265,077	
DEPRECIATION	\$128,223	\$130,000	\$0	\$130,000	#DIV/0!
TAXES	\$688	\$650	\$693	\$650	-6.26%
TOTAL OPERATING EXPENSES	\$640,297	\$697,046	\$543,993	\$810,101	
OPERATING SURPLUS (DEFICIT)	\$110,345	\$81,938	\$150,405	(\$70,468)	

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
NON OPERATING EXPENSES					
REDEMPTION OF LONG TERM DEBT					
Principal	(\$203,000)	\$54,211	\$54,200	\$54,211	0.00%
Principal Interfund Loan (Perpetual Loan)	\$8,300	\$8,300	\$5,500	\$8,300	50.91%
	(\$194,700)	\$62,511	\$59,700	\$62,511	
INTEREST ON LONG TERM DEBT	(\$2,092)	\$20,845	\$31,925	\$35,000	9.63%
OTHER INTEREST					
Non-OperOther Interest	\$226	\$100	\$191	\$100	-47.55%
Interfund	\$0	\$1,002	\$1,008	\$1,002	-0.63%
	\$226	\$1,102	\$1,199	\$1,102	
CAPITAL OUT OF REVENUE	\$120	\$0	\$402,159	\$0	
TOTAL NON OPERATING EXPENSES	(\$196,447)	\$84,458	\$494,984	\$98,613	
UTILITY SURPLUS (DEFICIT)	\$306,792	(\$2,520)	(\$344,579)	(\$169,081)	

Actual Budget Unaudited Budget Budget/Actual 2021/22 2022/23 2022/23 2023/24 % Change

### **WATER UTILITY NOTES**

1) No rate change for 2023/24

2) No rate change for 2023/24

Please see Capital Projects Tab for specific detail

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
OPERATING REVENUE					
Domestic Service-Sales	\$1,099,131	\$1,129,910	\$922,818	\$1,524,249	39.46%
Commercial Service-Sales	\$113,651	\$108,150	\$91,499	\$141,645	35.40%
Industrial Power-Sales	\$746,269	\$855,360	\$701,631	\$1,068,408	34.33%
Street Lighting	\$46,268	\$48,204	\$46,264	\$63,133	26.72%
Misc. Revenue (Conn Charges)	\$2,900	\$3,605	\$2,517	\$4,722	46.69%
Electrical Wiring Permit Fees	\$14,554	\$3,399	\$11,475	\$4,452	-157.77%
	\$2,022,774	\$2,148,628	\$1,776,204	\$2,806,608	
NON OPERATING REVENUE					
Interest on Overdue Accounts	\$3,817	\$3,600	\$4,331	\$5,282	18.00%
Interest Revenue	\$0	\$0	\$1,087	\$2,000	45.64%
Other Revenue	\$28,682	\$17,500	\$15,182	\$17,500	13.24%
	\$32,499	\$21,100	\$20,601	\$24,782	
TOTAL REVENUE	\$2,055,273	\$2,169,728	\$1,796,805	\$2,831,390	

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
EXPENDITURES	,	,			
POWER PURCHASE					
Power Purchased -NSPI	\$261,350	\$272,785	\$642,439	\$1,506,647	57.36%
Power Purchased -AREA	\$545,932	\$529,553	\$342,174	<b>\$540,671</b>	36.71%
Power Purchased - Imports	\$612,466	\$891,871	\$362,708	\$0	0.00%
	\$1,419,748	\$1,694,209	\$1,347,321	\$2,047,318	
DISTRIBUTION COSTS					
Supervision Salaries	\$11,940	\$19,628	\$0	\$20,000	100.00%
Salaries	\$156,515	\$149,555	\$142,628	\$185,461	23.10%
Staff Mileage	\$0	\$600	\$0	\$1,000	100.00%
Employee Benefits	\$29,900	\$54,109	\$29,906	\$38,555	22.43%
Engineering/Consultants	\$0	\$5,000	\$0	\$5,000	100.00%
Contracted Services -Operating	\$26,125	\$30,000	\$7,789	\$30,000	<b>*1</b> 74.04%
Supplies	\$0	\$1,000	\$192	\$1,000	80.81%
Staff Communications -Cell Phones	\$2,457	\$2,500	\$1,913	\$1,950	1.90%
Meters Expenses	\$318	\$5,000	\$1,324	\$3,000	55.88%
Maintenance of Transformers	\$543	\$5,000	\$3,035	\$5,000	39.30%
Annual Grow Load Initiatives	\$0	\$12,000	\$0	\$15,000	100.00%
Maintenance of Services	\$0	\$500	\$329	\$350	5.90%
Reading Meters	\$1,722	\$2,000	\$402	\$259	-55.36%

	Actual	Budget	Unaudited	Budget	<b>Budget/Actual</b>
	2021/22	2022/23	2022/23	2023/24	% Change
DISTRIBUTION COSTS CONT'D					
Street Light Expense	\$1,393	\$1,200	\$3,156	\$3,500	9.82%
Small Tools	(\$18,605)	\$6,000	\$2,939	\$5,000	41.23%
Vehicle Expense	\$22,688	\$30,042	\$9,458	\$23,000	58.88%
Training Costs - Electric	\$886	\$3,000	\$2,472	\$3,000	17.62%
Health and Safety	\$6,060	\$12,000	\$14,633	\$14,500	-0.92%
Other Expense	\$32,803	\$29,112	\$1,211	\$2,000	39.46%
	\$274,744	\$368,246	\$221,387	\$357,575	

	Actual	Budget	Unaudited	Budget	Budget/Actual
	2021/22	2022/23	2022/23	2023/24	% Change
ADMINISTRATION					
Executive Salaries	\$20,918	\$21,692	\$20,529	\$23,340	12.04%
Accounting Salaries & CAO	\$90,669	\$98,831	\$95,134	\$113,910	16.48%
Other Office Salaries	\$24,817	\$26,000	\$11,514	\$12,069	4.61%
Auditors	\$6,900	\$16,830	\$12,623	\$23,760	46.88%
Bad Debt Expense	\$7,332	\$1,000	\$0	\$1,000	100.00%
Electric Light Coop /Area Costs	\$797	\$1,000	\$3,908	\$1,000	-290.84%
Photocopy Lease/Rental	\$2,153	\$5,000	\$1,587	\$469	-238.68%
Computer Maintenance (Procom)	\$4,282	\$4,350	\$4,502	\$5,000	9.95%
Office Costs Shared	\$29,874	\$50,049	\$34,049	\$42,010	18.95%
MJSB - IT Services	\$0	\$13,081	\$0	\$30,713	100.00%
Finance Software/Hardware	\$0	\$1,716	\$0	<b>\$7,193</b>	100.00%
Misc Office Expenses	\$727	\$500	\$3,811	\$3,000	-27.03%
Insurance	\$12,503	\$18,057	\$18,057	\$21,319	15.30%
Professional Development	\$0	\$2,400	\$0	\$3,200	100.00%
Physical Development	\$0	\$400	\$0	\$400	100.00%
Regulatory Expense	\$50,237	\$59,200	\$4,201	\$91,614	95.41%
	\$251,209	\$320,107	\$209,915	\$379,997	
Depreciation of Plant	\$50,926	\$46,000	\$0	\$46,000	100.00%

	Actual	Budget	Unaudited	Budget	Budget/Actual
	2021/22	2022/23	2022/23	2023/24	% Change
TOTAL OPERATING EXPENSES	\$1,996,615	\$2,412,562	\$1,778,623	\$2,830,890	
OPERATING SURPLUS (DEFICIT)	\$58,658	(\$242,834)	\$18,182	\$500	
NON OPERATING EXPENSES					
Interest Expense	\$518	\$500	\$1,865	\$500	-273.06%
Capital From Revenue	\$4,375	\$0	(\$20,268)	\$0	
TOTAL NON OPERATING EXPENSES	\$4,893	\$500	(\$18,403)	\$500	
UTILITY SURPLUS (DEFICIT)	\$53,765	(\$243,334)	\$36,585	\$0	

Actual	Budget	Unaudited	Budget	Budget/Actual
2021/22	2022/23	2022/23	2023/24	% Change

### **ELECTRIC UTILITY NOTES**

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

Please see Capital Projects Tab for specific detail

# PARK CEMETERY Operating Budget

	2021/22 ACTUALS	2022/23 BUDGET	2022/23 YTD	2023/24 BUDGET	Budget/Actual % Change
Revenue				_	
Investment income	\$836	\$1,250	\$4,009	\$4,500	12.25%
Grant from Town	\$8,950	\$10,950	\$35,100	\$8,650	-75.36%
Donations	\$200	\$200	\$0	\$200	0.00%
Perpetual Care/Sale of Lots	\$9,100	\$3,250	\$5,200	\$4,000	-23.08%
Interment Fees	\$1,700	\$1,300	\$1,300	\$1,300	0.00%
Monument Fees	\$800	\$250	\$350	\$350	0.00%
Transfer from Perpetual Care	\$0	\$0	\$0	\$0	0.00%
	\$21,586	\$17,200	\$45,959	\$19,000	
Expenditures					
Signage	\$61	\$0	\$573	\$0	-100.00%
Trees/Improvements	\$0	\$2,000	\$0	\$2,000	0.00%
Mowing and grounds upkeep	\$3,689	\$5,000	\$6,468	\$6,800	5.14%
Soil and Other Materials	\$0	\$500	\$105	\$500	375.60%
Roads and Improvements	\$0	\$1,000	\$0	\$1,000	0.00%
Monuments	\$0	\$3,000	\$0	\$3,000	*1 0.00%
Administration/Legal/Audit	\$2,196	\$1,200	\$108	\$1,200	1007.93%
Transfer to Perpetual Care Fund	\$4,500	\$4,500	\$9,209	\$4,500	0.00%
	\$10,446	\$17,200	\$16,463	\$19,000	15.41%
Surplus of revenue over expenditures	\$0	\$0	\$29,496	\$0	*2

# TOWN OF MAHONE BAY BAYVIEW CEMETERY Operating Budget

	2021/22 ACTUALS	2022/23 BUDGET	2022/23 YTD	2023/24 BUDGET	
Revenue	ACTORES	DODGET	112	BODGLI	
Investment income	\$3,964	\$3,400	\$4,082	\$4,300	5.33%
Grant from Town	\$7,570	\$27,570	\$42,010	\$8,050	*3 -80.84%
Donations	\$0	\$0	\$130	\$150	15.38%
Perpetual care	\$0	\$0	\$0	\$0	0.00%
Annual upkeep	\$0	\$30	\$0	\$0	0.00%
	\$11,534	\$31,000	\$46,222	\$12,500	
Expenditures					
Improvements/Grounds Upkeep	\$0	\$2,500	\$83	\$2,500	2896.88%
Mowing	\$3,402	\$4,500	\$5,764	\$6,000	4.10%
Administration/Legal/Audit	\$275	\$600	\$0	\$600	0.00%
Mapping Project	\$0	\$0	\$0	\$0	0.00%
Transfer to Perpetual Care	\$3,400	\$3,400		\$3,400	0.00%
Trees/Improvements	\$0	\$20,000	\$18,986	\$0	-100.00%
	\$7,077	\$31,000	\$24,834	\$12,500	
Surplus of revenue over expenditures	\$4,457	\$0	\$21,389	\$0	*2

## PARK CEMETERY/BAYVIEW CEMETERY

- 1) Increased to \$3,000 for stone repair (carried over from PY)
- 2) Surplus to be transferred to reserve

#### 2022-23 POTENTIAL SPECIAL PROJECTS / STRATEGIC INITIATIVES

					ENERAL OPE						
		2023/24	Total		Town Cost Prior	Town Cost	Town Cost - Future	External Funds	External Funding	Strategic	
	Name	<b>Town Costs</b>	External Funding	Project Cost	Year(s)	2022/23	Year(s)	Received	Still	Plan Link	Year
		(Budget)	(Budaet)	(Budaet)	(Actual)	(Budget)	(Budaet)	(YTD)	Expected	Pidii Liiik	
1	MPS / LUB Update (Ongoing)	\$31,000	\$0	\$80,000	\$49,000	\$80,000	\$0	\$0	\$0	2.1.1	Operating Reserve (Town)
	Description: Planning documents update co	ntracted to Upris	e Consulting	g, begun in 2	2020-21, to be	completed i	า 2023-24.				
	Funding: Operating Reserve (Town)										
2	Accessibility Audits (Carried Forward)	\$20,000	\$21,475	\$41,475	\$0	\$25,000	\$0	\$0	\$21,475	1.3.1	Operating Reserve (Town)
	<b>Description:</b> The Town participated in the de	evelopment of the	e Lunenburg	g County Aco	cessibility Plai	n in 2020-21.	Each of the five (	units in the Co	unty signing o	nto this plan	
	must now develop their own operational plan	ns to implement	this County-	wide Access	sibility Plan; M	1ahone Bay v	vill contract engi	neering resou	rces to support	this process,	
	beginning with recreation and culture faciliti	es in 2023-24. Fu	nding has b	een sought 1	from the Prov	incial Comm	nunity Access-Ab	ility Program.			
	Funding: Operating Reserve (Town)										
3	New Logo Development (Ongoing)	\$25,000	\$0	\$25,000	\$0	\$25,000	\$0	\$0	\$0	2.3.3	Operating Reserve (Town)
	<b>Description</b> : Development of new logo for TC	ОМВ									
	Funding: Operating Reserve (Town)										
4	Urban Forest Master Plan (Carried Forward	\$30,000	\$0	\$30,000	\$0	\$5,000	\$0	\$0	\$0	3.3.1	Operating Reserve (Town)
	<b>Description:</b> Development of master plan to	guide Town vege	etation man	agement / n	nanagement	of Town-owr	ned properties ar	nd inform priva	ate practices ar	nd new	
	development, supported by contracted expe	rtise.									
	Funding: Operating Reserve (Town)										
5	Housing Strategy Development (Carried Fo	or \$30,000	\$0	\$30,000	\$0	\$5,000	\$0	\$0	\$0	2.1.2	Operating Reserve (Town)
	<b>Description:</b> Development of Housing Strate	gy with affordab	ility as its foo	cus, as per C	ouncil's 2021-2	25 Strategic I	Plan; contracted.	More informa	tion at https://a	assets.cmhc-	
	schl.gc.ca/sf/project/cmhc/pdfs/content/en/h	ousing-action-pl	ans-guide-fo	or-municipal	lities.pdf?rev=	e78806ce-72	2a6-4c8e-9ef7-9f	f73960e69b. V	Vaiting on Prov	vincial	
	Housing Needs Assessment for Mahone Bay,	anticipated in Sp	oring 2023.								
	Funding: Operating Reserve (Town)										
6	Audit Controls (Carried Forward)	\$27,300	\$0	\$27,300	\$0	\$0	\$0	\$0	\$0	2.3.1	Operating Reserve (Town)
	<b>Description:</b> Additional audit controls work v	vith Municipal At	iditor to add	ress issues r	noted in prior	year's mana	gement letter.				
	Funding: Operating Reserve (Town)										
7	Stormwater Inflow / Infiltration Study	\$10,000	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	1.1.3	Wastewater Reserve (Town)
	<b>Description:</b> Wastewater system infiltration /	stormwater inflo	ow study to	better targe	t wastewater	system inves	stments in the fu	ture.			
	Funding: Wastewater Reserve (Town)										
8	Human Resources Manual Update	\$15,000	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	1.1.3	Operating Reserve (Town)
	<b>Description:</b> Update of Town's human resour	rces manual with	MJSB HR.								
	Funding: Operating Reserve (Town)										
											•

#### 2022-23 POTENTIAL SPECIAL PROJECTS / STRATEGIC INITIATIVES

#### WATER UTILITY INITIATIVES

	Name	2023/24 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	Funding Code
1	Water Rate Study (Carried Forward)	\$10,000	\$0	\$10,000	\$0	\$10,000	\$0	\$0	\$0	1.1.1	Water Surplus Funds
	Description: Contracted water rate design so <b>Funding: Water Surplus Funds</b>	tudy to inform ra	tes and regul	ations appli	cation to NS	UARB for 202	4-26 period.				
2	Water System Assessment Report	\$10,000	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	1.1.3	Water Surplus Funds
	Description: Contracted external engineering: Water Surplus Funds	g report required	d periodically	for all water	utilities.						

#### 2022-23 POTENTIAL SPECIAL PROJECTS / STRATEGIC INITIATIVES

#### **ELECTRIC UTILITY INITIATIVES**

	Name	2023/24 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	Funding Code
1	Electrical Rate Study and GRA	\$63,615	\$0	\$70,000	\$6,385	\$16,000	\$0	\$0	\$0	1.1.1	Electric Surplus Funds
	<b>Description:</b> Contracted electrical rate study	(BDR) and Gene	eral Rate App	lication pro	cess with No	va Scotia Util	ity and Review B	oard.			
	Funding: Electric Surplus Funds										
2	Resourcing Study	\$30,000	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	1.1.1	Electric Surplus Funds
	<b>Description:</b> NSUARB Follow-up Studies										
	Funding: Electric Surplus Funds										

#### **TOWN OF MAHONE BAY CAPITAL BUDGETS 2023/24**

## Source of Funding which is used for Capital & Other Expenditures

	BUDGET
Infrastructure Charges (\$300 per unit)	\$255,600
2022-23 Deed Transfer Tax (1.50%)	\$230,000
2022-23 Gas Tax	\$85,000
Wind Dividend from AREA	\$0
Total Capital Revenue Available	\$570,600
Less:	
Principal Debt Charges (Town )	\$73,100
Contribution to Town Equipment Reserve	\$30,000
Contribution to Wastewater Reserve	\$15,000
Contribution to Town Operating Reserve	\$0
Contribution to Recreation Reserve	\$15,000
Total Transfers/Debt Charges	\$118,100
Funds Contributed to Capital Reserve	\$452,500

## Eligible for new SSGF reserve Project contingent on unsecured external

# Proposed 2023-24 Capital Budget (Town)

			2023-24	2023-24	2023-24
		Department	(Town Cost)	(External Funds)	(Total Cost)
	Public Works Garage/Office	Transportation Services	\$100,000	\$0	\$100,000
1	Description: Build/Acquire/Renovate PW & Utility Facility (er	ngineering in 2023-24)			
	Town Funds Source: Borrowing		<b>External Funds So</b>	urce: N/A	
	Public Works Articulating Tractor	Transportation Services	\$160,000	\$0	\$160,000
2	Description: New Articulating Tractor (originally approved as	s used tractor in 2022-23)			
	Town Funds Source: Town Equipment Reserve		<b>External Funds So</b>	urce: N/A	
	Equipment Trailer	Transportation Services	\$9,000	\$0	\$9,000
3	Description: Enclosed trailer for landscaping equipment				
	Town Funds Source: Town Equipment Reserve		<b>External Funds So</b>	urce: N/A	
	Flail Mower Attachment	Transportation Services	\$42,000	\$0	\$42,000
4	Description: Flail mower attachment for vegetation removal	along shoulders and ditches			
	Town Funds Source: Town Equipment Reserve		External Funds So	urce: N/A	

	Arrow Board	Transportation Services	\$2,000	\$0	\$2,000
5	Description: Arrow board for Ranger				
	Town Funds Source: Town Equipment Reserve		External Funds Source	ce: N/A	
	Replace 2011 Dodge Truck 5500	Transportation Services	\$95,000	\$0	\$95,000
6	Description: Plow truck				
	Town Funds Source: Town Equipment Reserve		External Funds Sour	ce: N/A	
	Culvert Replacement	Environmental Development	\$16,000	\$0	\$16,000
7	Description: Jubilee Pond Culvert replacement				
	Town Funds Source: Capital Reserve		External Funds Source	ce: N/A	
	Reconfiguration of Edgewater-Main Intersection	Transportation Services	\$30,000	\$0	\$30,000
8	Description: Reconfiguration to improve safety and traffic f	low, from initial review (WSP)			
	Town Funds Source: Gas Tax Reserve		External Funds Sour	ce: N/A	
	Asphalt Repairs	Transportation Services	\$35,000	\$0	\$35,000
9	Description: Asphalt Repairs on west Main St. near WW trea	atment entrance			
	Town Funds Source: Capital Reserve		External Funds Source	ce: N/A	

	Sidewalk - Fairmont St.	Transportation Services	\$40,000	\$0	\$40,000
10	Description: Repair/Replace Existing Sidewalk as needed				
	Town Funds Source: Borrowing		External Funds Source:	N/A	
	Fairmont Street (Pleasant to top of Fairmont)	Transportation Services	\$86,000	\$0	\$86,000
111	Description: Mill and repave, coordinated with stormwater im	provements			
	Town Funds Source: Borrowing		External Funds Source:	N/A	
	Replace Main St Brook Railing (394 Main)	Transportation Services	\$3,000	\$0	\$3,000
12	Description: Broken railing repair				
	Town Funds Source: Capital Reserve		External Funds Source:	N/A	
	Install turning area at Town limits on Fauxburg Road	Transportation Services	\$4,500	\$0	\$4,500
13	Description: Turning area to facilitate snow clearing operation	S			
	Town Funds Source: Capital Reserve		External Funds Source:	N/A	
	St James parking asphalt / parking lines replacement	Transportation Services	\$18,000	\$0	\$18,000
14	Description: Parish St. public parking lot (leased by Town)				
	Town Funds Source: Capital Reserve		External Funds Source:	N/A	

	Fauxburg Road (Main Street to Town Limits) - Chipseal	Transportation Services	\$225,000	\$0	\$225,000				
15	Description: Pavement chip seal (similar to Clearland Rd)								
	Town Funds Source: Gas Tax Reserve		External Funds Sou	rce: N/A					
	Pleasant-Main Intersection	Transportation Services	\$5,000	\$0	\$5,000				
16	Description: T-Up of Pleasant-Main Intersection (engineering in 2023-24)								
	Town Funds Source: Gas Tax Reserve		External Funds Sou	rce: N/A					
	Edgewater Trail	Transportation Services	\$59,568	\$89,352	\$148,920				
17	Description: Raised Multi-Use Coastal Trail (engineering in 2023-24)								
	Town Funds Source: Borrowing External Funds Source: Federal Active Transportation Fund (60%)								

	Town Hall Exterior	General Government	\$230,000	\$0	\$230,000				
18	Description: Necessary exterior repairs and improvemen	s and painting							
	Town Funds Source: Borrowing		External Funds Sour	ce: N/A					
	Town Hall Electrification	General Government	\$30,000	\$0	\$30,000				
19	Description: Electric boiler conversion and additional heat pump (completes transition from fossil fuels)								
	Town Funds Source: Borrowing		External Funds Sour	ce: N/A					
	Town Hall Parking and Crossing Improvement	Transportation Services	\$30,000	\$0	\$30,000				
20	Description: Demolition of old garage and conversion to	staff parking, reconfiguration of pub	lic parking and additio	n of crossing					
	Town Funds Source: Borrowing		External Funds Sour	ce: N/A					
	Pump out station	Recreation & Culture	\$12,000	\$0	\$12,000				
21	Description: Requested Town contribution (Wooden Boa	t Society) replacement of Pump-Ou	t station for marina						
	Town Funds Source: Capital Reserve		External Funds Sour	ce: N/A					
	Edgewater Shoreline (Coastal Action) - Phase 1	Environmental Development	\$100,000	\$0	\$100,000				
22									
	Town Funds Source: Capital Reserve		External Funds Sour	ce: N/A					

	Edgewater Shoreline - Phase 2	Environmental Development	\$50,000	\$150,000	\$200,000
23	Description: Complete Sea Level Rise/Storm Protection - Ec	lgewater St. (engineering in 2023-24	4)		
	Town Funds Source: Borrowing	Exte	ernal Funds Source:	TBD (~75%)	
	Community Solar Garden	Environmental Development	\$522,513	\$1,412,719	\$1,935,232
24	Description: Construction of Solar Garden at WWTF (compl	eting construction in 2023-24)			
	Town Funds Source: Borrowing	External Fun	ds Source: ICIP Clim	nate Mitigation (73%)	
	EV Carshare Pilot Project	Environmental Development	\$10,000	\$30,000	\$40,000
25	Description: Feasibility study in 2023-24				
	Town Funds Source: Capital Reserve	External Funds S	Source: FCM (reques	sted), MODL (requeste	d)
	Edgewater Beautification	Recreation & Culture	\$6,000	\$0	\$6,000
26	Description: Fix/Repair Bayview Cemetery Fence (begun in	2022-23, only painting remains)			
	Town Funds Source: Capital Reserve		External Funds Sou	rce: N/A	
	Waste Receptacles	Environmental Health	\$12,000	\$0	\$12,000
27	Description: Purchase additional Waste Receptacles for var	ious locations			
	Town Funds Source: Capital Reserve		External Funds Sou	rce: N/A	

	Michael O'Connor Memorial Bandstand - Phase 3	Recreation & Culture	\$5,000	\$15,000	\$20,000
28	Description: Additional Planned Bandstand Improvements (c	arry forward)			
	Town Funds Source: Capital Reserve	External Funds So	ource: Canada Cultural	Spaces Program + Do	nations
	Aquatic Garden Entrance(s)	Recreation & Culture	\$10,000	\$0	\$10,000
29	Description: Improve Access to Aquatic Gardens Park (Clairm	ont St.)(carry forward)			
	Town Funds Source: Capital Reserve		External Funds Sou	rce: N/A	
	Sports Field Barrier	Recreation & Culture	\$12,000	\$0	\$12,000
30	Description: Barrier at sports field (between parking and facil	ities)			
	Town Funds Source: Recreation Reserve		External Funds Sou	rce: N/A	
	Grub B Gone for Bayview cemetery and ballfield	Recreation & Culture	\$11,500	\$0	\$11,500
31	Description: Necessary repairs and preventative applications				
	Town Funds Source: Capital Reserve		External Funds Sou	rce: N/A	
	Ballfield and Bayview Cemetery spring lawn repairs	Recreation & Culture	\$16,500	\$0	\$16,500
32	Description: Necessary repairs and preventative applications				
	Town Funds Source: Capital Reserve		External Funds Sou	rce: N/A	

	Grub B Gone for Edgewater	Recreation & Culture	\$2,500	\$0	\$2,500			
33	Description: Necessary repairs and preventative applications							
	Town Funds Source: Capital Reserve		External Funds Sou	rce: N/A				
	Replace rose bushes along Edgewater parking lots	Recreation & Culture	\$18,000	\$18,000	\$36,000			
34	Description: Necessary replacement of rose bushes							
	Town Funds Source: Capital Reserve	External Funds So	urce: Beautification an	d Streetscaping and/o	or ACOA			
	Marina boardwalk repair/improvement	Recreation & Culture	\$2,500	\$0	\$2,500			
35	Description: Necessary repair / access improvements to boardwalk							
	Town Funds Source: Capital Reserve		External Funds Sou	rce: N/A				
	Edgewater Comfort Station	Recreation & Culture	\$82,500	\$0	\$82,500			
36	Description: Accessibility improvements and non-Accessibility repairs							
	Town Funds Source: Capital Reserve		External Funds Sou	rce: N/A	<b>POPE ACOA</b> \$2,500			
	Main Comfort Station	Recreation & Culture	\$77,500	\$0	\$77,500			
37	7 Description: Accessibility improvements and non-Accessibility repairs							
	Town Funds Source: Capital Reserve		External Funds Sou	rce: N/A				

	New washer and dryer at Marina comfort station	Recreation & Culture	\$5,000	\$0	\$5,000
38	Description: Service enhancement for Mahone Bay Marina	(no additional space needed)			
	Town Funds Source: Capital Reserve		External Funds Sou	rce: N/A	
	Replace ball field outfield fence	Recreation & Culture	\$16,000	\$0	\$16,000
39	Description: Recommended fence replacement pending p	lans for pool			
	Town Funds Source: Capital Reserve		External Funds Sou	rce: N/A	
	Jubilee Park culvert replacement	Environmental Development	\$17,000	\$0	\$17,000
40	Description: Completion of required culvert replacement at	pond (design in 2022-23, constru	uction in 2023-24)		
	Town Funds Source: Capital Reserve		External Funds Sou	rce: N/A	
	Jubilee Park new gazebo roof	Environmental Development	\$3,000	\$0	\$3,000
41	Description: Necessary replacement of roof				
	Town Funds Source: Recreation Reserve		External Funds Sou	rce: N/A	
	VIC: New thermal pane window inserts and mini split	Recreation & Culture	\$10,000	\$0	\$10,000
42	Description: Recommendations for Visitor Information Cen	tre building			
	Town Funds Source: Capital Reserve		External Funds Sou	rce: N/A	

	Replace swimming pool storage shed	Recreation & Culture	\$4,000	\$0	\$4,000		
43	Description: Necessary replacement of shed						
	Town Funds Source: Capital Reserve		External Funds Sour	ce: N/A			
	Pool - new build or major renovation	Recreation & Culture	\$55,000	\$O	\$55,000		
	Description: Pool Renovations / New Pool in 2024-24 (minor repairs and engineering in 2022-23)						
	Town Funds Source: Borrowing External Funds Source: N/A (External Funding Anticipated for Construction Phase)						

	\$2,280,581	\$1,715,071	\$3,995,652
Funding Summary:			
Capital Reserves:	\$879,500		
Equipment Reserve (Town):	\$308,000		
Recreation Reserve:	\$15,000		
Borrowing MFC:	\$688,081		
Gas Tax Reserve:	\$390,000		
External Sources:	\$1,715,071		
Total 2023/24 Capital Cost (Town)	<u> </u>		

# **Proposed 2023-24 Capital Budget (Fire Services)**

			2023-24	2023-24	2023-24
		Department	(Town Cost)	(External Funds)	(Total Cost)
	Radio's & Pagers	Protective Services	\$3,000	\$0	\$3,000
1	Description: Purchase of New Radio's & Pagers				
	Town Funds Source: Fire Equipment Reserve		External Funds So	urce: N/A	
	New PPE	Protective Services	\$10,000	\$0	\$10,000
2	Description: Purchase of New PPE				
	Town Funds Source: Fire Equipment Reserve		External Funds So	urce: N/A	
	Fire Vehicle - Pumper	Protective Services	\$400,000	\$0	\$400,000
3	Description: Buy New Fire Pumper Vehicle (initial payment in	2023-24 remainder in 2024-	25)		
3	Beschption. Bay New Fire Famper Vernete (initial payment in	2020 2 1, remainact 111 202 1 .	20,		
	Town Funds Source: Borrowing / Fire Equipment Reserve		External Funds So	· · · · · · •	
	Additional Helmets	Protective Services	\$15,000	\$0	\$15,000
4	Description: Purchase of 30 new (replacement) helmets				
	Town Funds Source: Fire Equipment Reserve (50/50)		External Funds So	urce: N/A	
			\$428,000	<b>\$</b> 0	\$428,000

## **Funding Summary:**

Total 2023/24 Capital Cost (Town)	\$428,000
External Sources:	\$0
Borrowing MFC:	\$200,000
Equipment Reserve (Fire):	\$228,000

# **Proposed 2023-24 Capital Budget (Water Utility)**

			2023-24 (Town Cost)	2023-24 (External Funds)	2023-24 (Total Cost)
	New Water Services	Water	\$5,000	\$0	\$5,000
1	Description: Connection of New Water Services As Needed				
	Town Funds Source: Water Surplus Funds		External Funds So	urce: N/A	
	Hydrant Replacement	Water	\$5,000	\$0	\$5,000
2	Description: Replace Hydrants As Needed				
	Town Funds Source: Water Capital Reserve		External Funds So	urce: N/A	
	Water Meters	Water	\$3,000	\$0	\$3,000
3	Description: Install Water Meters As Needed				
	Town Funds Source: Water Capital Reserve		External Funds So	urce: N/A	
	Transmission Line Access	Water	\$15,000	\$0	\$15,000
4	Description: Cut Out Access To Transmission Line				
	Town Funds Source: Water Capital Reserve		External Funds So	urce: N/A	

	Chemical Room Floor - WTP	Water	\$10,000	\$0	\$10,000
5	Description: Install Corrosion Coating in Chemical Room (carry for	ward)			
	Town Funds Source: Water Capital Reserve		External Funds Sou	rce: N/A	
	Automatic Flushers	Water	\$13,000	\$0	\$13,000
6	Description: Deadend Flushings - System Extremities				
	Town Funds Source: Water Capital Reserve		External Funds Sou	rce: N/A	
	Security Cameras	Water	\$14,000	\$0	\$14,000
7	Description: Install Security Cameras (Raw Water Pump House an	d Water Treatment Fa	acility) (carry forward)		
	Town Funds Source: Water Capital Reserve		External Funds Sou	rce: N/A	
	ICIP Priority #2 - Water Rehabilitation and Improvement	Water	\$60,318	\$163,082	\$223,400
8	Description: Main Street West Water and Wastewater Rehabilitati	on and Improvement	(water portion)		
	Town Funds Source: Borrowing		External Funds Source	: ICIP (73%)	
	Service Extensions	Water	\$41,000	\$0	\$41,000
9	Description: Water Service Extension Stovepipe Lane (supporting	new development)			
	Town Funds Source: Water Surplus Funds		External Funds Sou	rce: N/A	

	Reserve Pump Replacement	Water	\$11,500	\$0	\$11,500
10	Description: Replacement of PS3 Reserve Pump				
	Town Funds Source: Water Capital Reserve		External Funds Sour	ce: N/A	
	Flow Meter at Water Treatment Plant	Water	\$3,000	\$0	\$3,000
11	Description: Install Flow Meter at Water Treatment Plant (carry	y forward)			
	Town Funds Source: Water Capital Reserve		External Funds Sour	ce: N/A	
	Gate Valves	Water	\$6,000	\$0	\$6,000
12	Description: Gate Valve replacement Program				
	Town Funds Source: Water Capital Reserve		External Funds Sour	ce: N/A	
	Thermal Imager	Water	\$5,000	\$0	\$5,000
13	Description: Thermal imaging camera to be shared between u	utilities (water share)			
	Town Funds Source: Water Capital Reserve		External Funds Sour	ce: N/A	
	Underground Locator	Water	\$2,500	\$0	\$2,500
14	Description: Underground utility locator to be shared between	n utilities (water share)			
	Town Funds Source: Water Capital Reserve		External Funds Sour	ce: N/A	

	Old Water Pump House (carried forward)	Water	\$10,000	\$0	\$10,000
15	Description: Repair Roof on Old Water Pump House				
	Town Funds Source: Water Capital Reserve		External Funds Sourc	e: N/A	
	Level Control Valve - Smart Positioner (carried forward)	Water	\$2,500	\$0	\$2,500
16	Description: Install Level Control Valve				
	Town Funds Source: Water Capital Reserve		External Funds Sourc	e: N/A	

	\$206,818	\$163,082	\$369,900
Funding Summary:			
Water Capital (Depreciation) Reserve	\$130,000		A
Borrowing MFC:	\$60,318		
Water Surplus Funds	\$16,500		
External Sources:	\$163,082		
Total 2023/24 Capital Cost (Water)	\$369,900		

# **Proposed 2023-24 Capital Budget (Wastewater)**

	New Sewer Services	Environmental Health	\$10,000	\$0	\$10,000
1	Description: Annual Installation of New Sewer Services				
	Town Funds Source: Capital Reserve		External Funds Sou	rce: N/A	
	Security Cameras	Environmental Health	\$6,000	\$0	\$6,000
2	Description: Install Security Camera (WWTF)(Carry forward)				
	Town Funds Source: Capital Reserve		External Funds Sou	rce: N/A	
	Fairmont/Pinegrove Drainage Improvement	Environmental Health	\$120,000	\$0	\$120,000
3	Description: Storm infrastructure improving drainage (Carry fo	orward)			
	Town Funds Source: Borrowing		External Funds Sou	rce: N/A	
	Main at RPS Stormwater	Environmental Health	\$20,000	\$0	\$20,000
4	Description: Improve Drainage - Main Street at RPS Entrance				
	Town Funds Source: Capital Reserve		External Funds Sou	rce: N/A	
	ICIP Priority #2 - Wastewater Rehabilitation and Improve	Environmental Health	\$60,318	\$163,082	\$223,400
5	Description: Wastewater portion Main St. West				
	Town Funds Source: Borrowing		External Funds Source	: ICIP (73%)	

	Service Extensions	Environmental Health	\$41,000	\$0	\$41,000
6	Description: Wastewater Service Extension Stovepipe Lane	e (supporting new development)			
	Town Funds Source: Capital Reserve		External Funds Sou	rce: N/A	
	PAA Pilot Project	Environmental Health	\$18,500	\$18,500	\$37,000
7	Description: Modification of chemical building for peraceti	c acid pilot and final report (carry	forward)		
	Town Funds Source: Capital Reserve	Ex	xternal Funds Source:	PCAP (50%)	
	Lift Station Repairs	Environmental Health	\$40,000	\$0	\$40,000
8	Description: Lift Station Refurbishment (carry forward)				
	Town Funds Source: Capital Reserve		External Funds Sou	rce: N/A	
	Sewer Lift Station	Environmental Health	\$2,400	\$0	\$2,400
9	Description: Replace Station Level Controller (as needed)				
	Town Funds Source: Capital Reserve		External Funds Sou	rce: N/A	
	WWTP Lab/Equipment	Environmental Health	\$3,150	\$0	\$3,150
10	Description: Portable Dissolved Oxygen Meter				
	Town Funds Source: Wastewater Reserve		External Funds Sou	rce: N/A	

	Stormwater Management	Environmental Health	\$20,000	\$0	\$20,000
11	Description: Edewater Street Stormwater High Tide valve				
	Town Funds Source: Capital Reserve		External Funds Sour	ce: N/A	
	Thermal Imager	Environmental Health	\$5,000	\$0	\$5,000
12	Description: Thermal imaging camera to be shared between	utilities (wastewater share)			
	Town Funds Source: Wastewater Reserve		External Funds Sour	ce: N/A	
	Underground Locator	Environmental Health	\$2,500	\$0	\$2,500
13	Description: Underground utility locator to be shared betwee	n utilities (wastewater share)			
	Town Funds Source: Wastewater Reserve		External Funds Sour	ce: N/A	
	Sewer Lift Station (carried forward)	Environmental Health	\$12,000	\$0	\$12,000
14	Description: Replace Small Pump (Lift Station 2 or 3)				
	Town Funds Source: Capital Reserve		External Funds Sour	ce: N/A	
	WWTP SCADA (carried forward)	Environmental Health	\$15,000	\$0	\$15,000
15	Description: Connect SCADA at Wastewater Treatment Plant				
	Town Funds Source: Capital Reserve		External Funds Sour	ce: N/A	

	\$375,868	\$181,582	\$557,450
Wastewater Reserve	\$10,650		
External Funds	\$181,582		
MFC Borrowing	\$180,318		
Town Capital Reserve	\$184,900		
Total 2023/24 Capital Cost (Wastewater)	\$557,450		

# Proposed 2023-24 Capital Budget (Electric Utility)

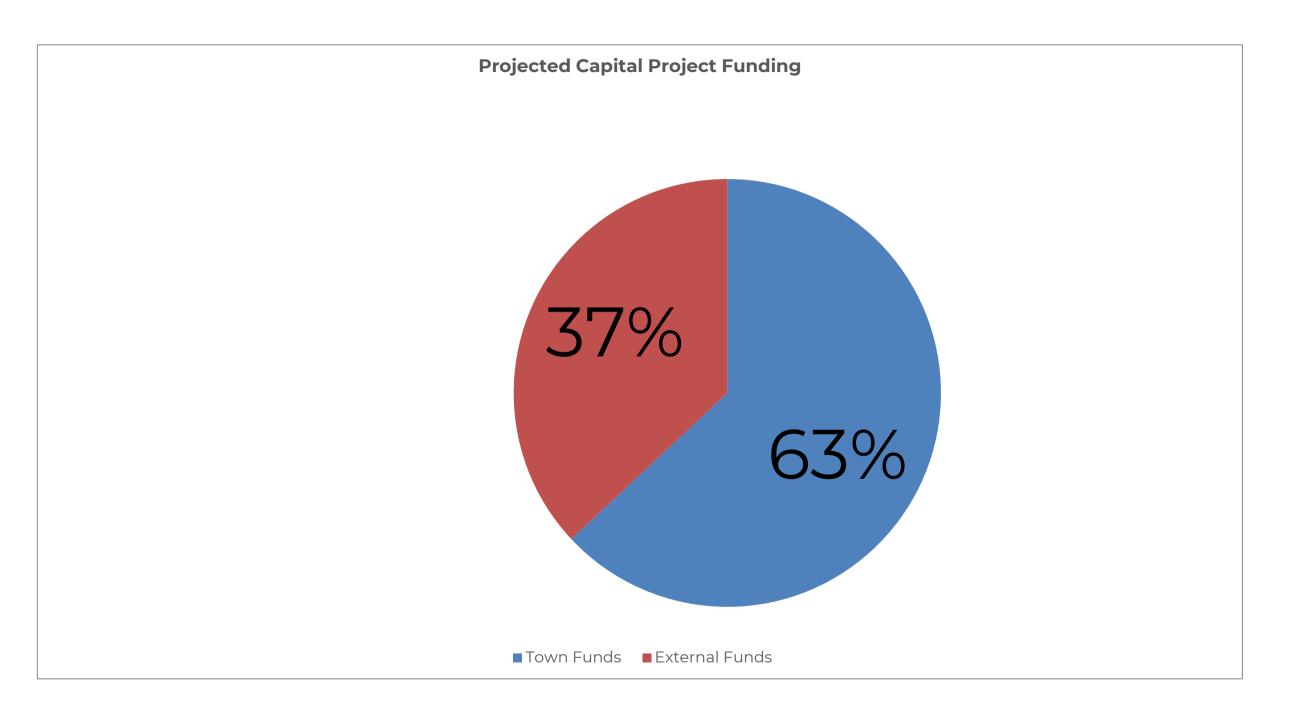
			2023-24	2023-24	2023-24
			(Town Cost)	(External Funds)	(Total Cost)
	Electric Line Replacements	Electric Utility	\$25,000	\$0	\$25,000
1	Description: As needed to support development				
	Town Funds Source: Electric Capital Reserve		External Funds So	urce: N/A	
	New Digital Electric Meters	Electric Utility	\$4,000	\$0	\$4,000
2	Description: As needed to support development				
	Town Funds Source: Electric Capital Reserve		<b>External Funds So</b>	urce: N/A	
	Transformers	Electric Utility	\$20,000	\$0	\$20,000
3	Description: Replacement of depreciated system in	nfrastructure as needed			
	Town Funds Source: Electric Capital Reserve		External Funds So	urce: N/A	

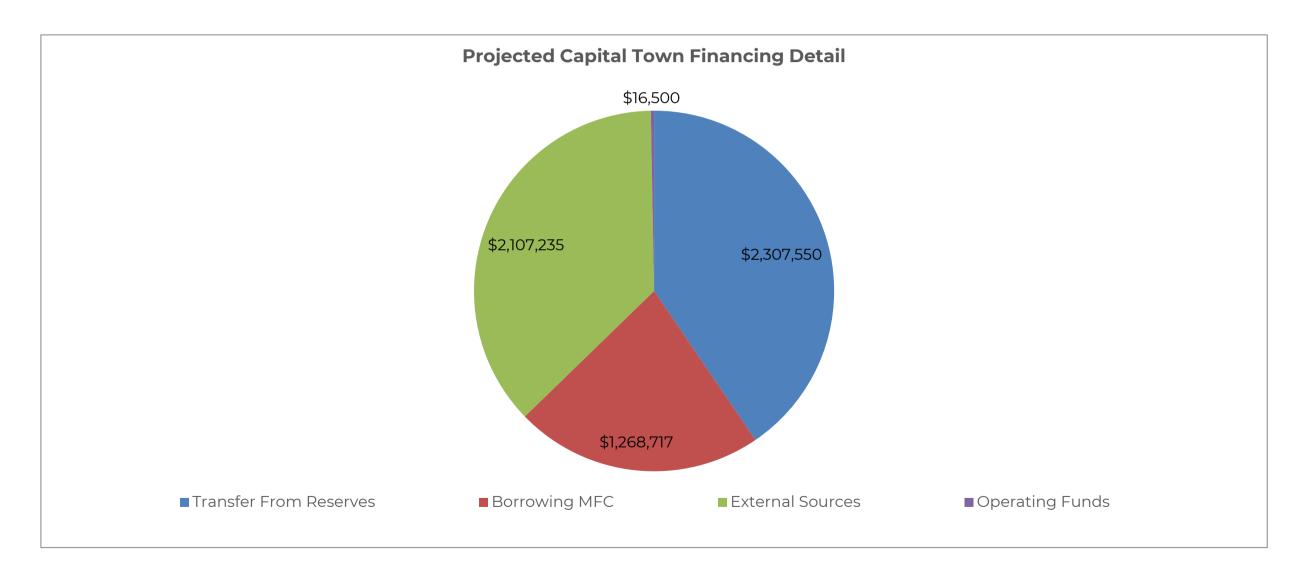
	PBC Transformers Replacement Project	Electric Utility	\$100,000	\$0	\$100,000
4	Description: An additional voltage regulator is requ	ired to offset increased demand o	on Western circuit		
	Town Funds Source: Borrowing MFC		External Funds Sour	ce: N/A	
	Thermal Imager	Electric Utility	\$5,000	\$5,000	\$10,000
5		l between utilities (electrical share	,	Charad (DELC)	
	Town Funds Source: Electric Capital Reserve		External Funds Source: Cost	Shared (RELC)	
	Underground Locator	Electric Utility	\$2,500	\$2,500	\$5,000
6	Description: Underground utility locator to be share	ed between utilities (electrical sha	are)		
	Town Funds Source: Electric Capital Reserve		External Funds Source: Cost	Shared (RELC)	

	New Street Lights	Electric Utility	\$5,000	\$0	\$5,000
7	Description: As needed to support developmen	t			
	Town Funds Source: Electric Capital Reserve		External Funds Sour	ce: N/A	
	Voltage Regulator	Electric Utility	\$100,000	\$O	\$100,000
8	Description: Replacement of depreciated system  Town Funds Source: Electric Capital Reserve	n infrastructure as needed	External Funds Sour	ce: N/A	
	Utility Truck	Electric Utility	\$40,000	\$40,000	\$80,000
9	Description: An additional voltage regulator is re	equired to offset increased demar	nd on Western circuit		
	Town Funds Source: Borrowing MFC		External Funds Source: Cost	Shared (RELC)	
			\$301,500	\$47,500	\$349,000

## **Funding Summary:**

Total 2023/24 Capital Cost (Electrical)	\$349,000
External Sources:	\$47,500
Electric Operating Funds (Surplus):	\$0
Borrowing MFC:	\$140,000
Capital Reserve (Electric):	\$161,500





			TOT41											
#	Capital Project	Description	TOTAL 10 YR Cost	2022/23 (Actual)	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	20
		· .		,	-	-	-	-	-	-	-	-	-	
BLIC	WORKS													
1	Public Works Garage/Office	Build/Acquire/Renovate PW & Utility Facility	1,509,197	29,197	100,000	1,380,000								
2	Security Gates	Purchase of Security Gates (off Hawthorne and F	7,244	7,244										
3	Public Works Mower	Purchase of a Toro Z4000 - 60 Mower	15,638	15,638										
<b>+</b>	Public Works Truck	Used Truck for Public Works	73,724	73,724										
5	Public Works Articulating Tractor	New Articulating Tractor (originally approved as	160,000		160,000									
5	Equipment Trailer	Enclosed trailer for landscaping equipment	9,000		9,000									
	Flail Mower Attachment	Flail mower attachment for vegetation removal	42,000		42,000									
	Arrow Board	Arrow board for Ranger	2,000		2,000									
	Replace 2011 Dodge Truck 5500	Plow truck (electric by 2030)	220,000		95,000							125,000		
)	Replace 2008 International 7300 Truck	Used truck with spreader-dump and plow	360,000			180,000							180,000	
	Replace 2012 Ford Ranger Truck	Utility truck (electric by 2030)	108,000				108,000							
<u> </u>	Replace 2011 JCB 4WD Backhoe - Diesel	Used backhoe	191,000				191,000				00.000			
	Replace 2020 Ford Truck - Gas	Truck for Public Works (electric by 2030)	90,000								90,000			
4	2023 Toro Zero Turn Mower - Electric	New electric zero turn mower	55,000								55,000			
5	Boss Poly Truck Salt Spreader	New Truck Salt Spreader	13,000	125 007	408,000	1500000	200.000	0	0		13,000	125 000	100.000	
		=	2,855,803	125,803	408,000	1,560,000	299,000			0	158,000	125,000	180,000	
	PORTATION & INFRASTRUCTURE													
5	Side walks and curb replacement	Side walk and curb repairs - Main St and Long H	32,771	32,771										
	Chip seal Stovepipe Lane	Chip seal Stovepipe Lane (every 7 years)	19,193	7,193							12,000			
	Transportation Projects 2021-22	Improved crossings, speed humps, etc.	21,859	21,859										
)	Culvert Replacement	Jubilee Pond Culvert replacement	16,000	0	16,000	75.000								
0	Reconfiguration of Edgewater-Main Intersection	Reconfiguration to improve safety and traffic flov	116,647	11,647	30,000	75,000								
1	Asphalt Repairs Sidewalk - Fairmont St.	Asphalt Repairs on west Main St. near WW treati	35,000		35,000									
2		Repair/Replace Existing Sidewalk as needed	40,000		40,000									
3	Fairmont Street (Pleasant to top of Fairmont)	Mill and repave, coordinated with stormwater im	86,000		86,000									
+	Replace Main St Brook Railing (394 Main) Install turning area just outside Town limits on Fau	Broken railing repair	3,000		3,000									
5			4,500		4,500									
7	St James parking lot asphalt / parking lines	Parish St. public parking lot (leased by Town)	18,000		18,000 225,000									
7	Fauxburg Road (Main Street to Town Limits) - Chip		225,000			FF 000								
3 9	Pleasant-Main Intersection  Edgewater Trail	T-Up of Pleasant-Main Intersection  Raised Multi-Use Coastal Trail	60,000 1,489,200		5,000 148,920	55,000 1,340,280								
<u>,                                     </u>	Edgewater Hall Edgewater Barrier	Rope barrier along existing shoreline	12,000		140,920	12,000								
,	Pedestrian Bridge	Pedestrian Bridge over Ernst Brook (Comfort Sta	225,000			225,000								
<u> </u>	Edgewater Electrical & Lighting	Upgrade electrical infrastructure on Edgewater :	130,000			130,000								
3	Sidewalk - Main to WW Treatment Plant	Replace Existing Sidewalk & Extend	100,000			100,000								
)  -  -	Orchard Street (Entire street)	Mill and repave	54,000			54,000								
<del>†</del>	Parish Street (Edgewater to Cherry Lane)	Repave	43,000			43,000								
5	Sidewalk - Fauxburg (Main - Pleasant)	Install New Sidewalk on Fauxburg Rd.	125,000			+5,000	125,000							
7	Chip seal Fairmont Street	Chip seal end of Fairmont Street	29,750				29,750							
, 8	Chip seal Park Street	Chip seal Park Street	33,500				33,500							
9	New Connection Trail from Kinburn to Main	Blue Route - Community Hubs 2	90,000				90,000							
0	Clearway St. Separated Multi-Use Trail	Blue Route - Community Hubs 4	572,000				572,000							
1	Speed Signs	Purchase additional/replacement electronic spe	20,000				,	10,000					10,000	
		, ,	3,581,419	73,469	611,420	2,034,280	850,250	0	0	0	12,000	0	0	
IN	ISTRATION	=												
2	Town Hall Exterior	Necessary exterior repairs and improvements an	230,000		230,000									
_	T	et a tradition of the trade of	70.000				•			•			_	
3	Town Hall Electrification	Electric boiler conversion and additional heat pu	30,000 30,000		30,000									

			TOTAL											
#	Capital Project	Description	10 YR Cost	2022/23 (Actual)	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/
/ARIN	NA/WHARF													
45	Study and Design for Improvements	Assess condition and design improvements	20,650	20,650										
46	Pump out station	Requested Town contribution (Wooden Boat So	12,000		12,000									
47	Wharf Repairs	Capital Wharf Repairs	1,072,500			1,072,500								
48	Wharf Improvements	Replace South-Facing Armour with Cribwork	300,000								300,000			
			1 405 150	20,650	12,000	1,072,500	0	0	0	0	300,000	0	0	
LIMA	ATE ADAPTATION	<del>-</del>	1,405,150	20,650	12,000	1,072,300	<u> </u>	<u> </u>	<u> </u>	0	300,000			
LIMA	ATE ADAPTATION	-	1,405,150	20,650	12,000	1,072,300	<u> </u>	<u> </u>	<u> </u>	0	300,000			
49	Edgewater Shoreline (Costal Action) - Phase 0	Living Shoreline Pilot with Intact funding	142,167	142,167	•	1,072,300		0	0	U	300,000			
49 50	Edgewater Shoreline (Costal Action) - Phase 0 Edgewater Shoreline (Coastal Action) - Phase 1	Living Shore Phase 1 - to the end of the public pa	142,167 100,000	,	100,000			0	0	0	300,000			
49	Edgewater Shoreline (Costal Action) - Phase 0		142,167 100,000 2,900,000	142,167	100,000	2,700,000								
49 50	Edgewater Shoreline (Costal Action) - Phase 0 Edgewater Shoreline (Coastal Action) - Phase 1	Living Shore Phase 1 - to the end of the public pa	142,167 100,000	,	100,000		0	0	0	0	0	0	0	
49 50 51	Edgewater Shoreline (Costal Action) - Phase 0 Edgewater Shoreline (Coastal Action) - Phase 1	Living Shore Phase 1 - to the end of the public pa	142,167 100,000 2,900,000	142,167	100,000	2,700,000								
49 50 51	Edgewater Shoreline (Costal Action) - Phase 0 Edgewater Shoreline (Coastal Action) - Phase 1 Edgewater Shoreline - Phase 2	Living Shore Phase 1 - to the end of the public pa	142,167 100,000 2,900,000	142,167	100,000	2,700,000								
49 50 51	Edgewater Shoreline (Costal Action) - Phase 0 Edgewater Shoreline (Coastal Action) - Phase 1 Edgewater Shoreline - Phase 2	Living Shore Phase 1 - to the end of the public pa Complete Sea Level Rise/Storm Protection - Edg =	142,167 100,000 2,900,000 3,142,167	142,167 142,167	100,000 200,000 300,000	2,700,000								

			TOTAL											
#	Capital Project	Description	10 YR Cost	2022/23 (Actual)	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/
ECRE	ATION & CULTURE													
54	Edgewater Flagpoles	Installation of 3 Flagpoles	10,707	10,707										
55	Sports Field Improvement	Improvements to Sports Field increasing use an	105,622	105,622										
56	Edgewater Beautification	Fix/Repair Bayview Cemetery Fence	56,193	50,193	6,000									
57	Waste Receptacles	Purchase additional Waste Receptacles for vario	36,000		12,000		6,000		6,000		6,000		6,000	
58	Michael O'Connor Memorial Bandstand - Phase 3	Additional Planned Bandstand Improvements	20,000		20,000									
59	Aquatic Garden Entrance(s)	Improve Access to Aquatic Gardens Park (Clairm	10,000		10,000									
60	Sports Field Barrier	Barrier at sports field (between parking and facil	12,000		12,000									
61	Grub B Gone applications for both Bayview cemete		11,500		11,500									
62	Ball field and Bayview cemetery spring lawn repair	- '	16,500		16,500									
63	Grub B Gone for Edgewater		2,500		2,500									
64	Replace rose bushes along Edgewater parking lots	Necessary replacement of reso bushes	36,000		36,000									
65	Marina boardwalk repair/improvement	Necessary repair / access improvements to board	2,500		2,500									
66	Edgewater Comfort Station	Accessibility improvements and non-Accessibilit	82,500		82,500									
67	Main Comfort Station	Accessibility improvements and non-Accessibilit	77,500		77,500									
68	New washer and dryer at Marina comfort station	Service enhancement for Mahone Bay Marina (n	5,000		5,000									
69	Replace ball field outfield fence	Recommended fence replacement pending plai	16,000		16,000									
70	Jubilee Park culvert replacement (carry over)	Completion of required culvert replacement at p	17,000		17,000									
71	Jubilee Park new gazebo roof	Necessary replacement of roof	3,000		3,000									
72	VIC: New thermal pane window inserts and mini	Recommendations for Visitor Information	10,000		10,000									
73	Replace swimming pool storage shed	Necessary replacement of shed	4,000		4,000									
74	Pool - new build or major renovation	Pool Renovations / New Pool in 2024-24 (minor r	505,000		55,000	450,000								
75	Home Heating Program	Possible expansion of existing home heating pro	100,000		55,000	50,000					50,000			
76	Splash Pad	Construction of Splash Pad	25,000			,	25,000							
77	Agility Park	Construction of Agility Park	50,000				50,000							
78	Ice Rink	1000 Sq/Ft concrete Slab with boards	50,000				50,000							
79	Skate Park	Construction of Skate Park	100,000				30,000	100,000						
			1,364,522	166,522	399,000	500,000	131,000	100,000	6,000	0	56,000	0	6,000	
		-	· · ·	·	•	-	-	-	•		-		-	
IRE SI	ERVICE													
80	Radio's & Pagers	Purchase of New Radio's & Pagers	30,817	817	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,0
81	New PPE	Purchase of New PPE	116,646	16,646	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,0
81	Helmets	Purchase of New Helmets	15,000		15,000									
82	Fire Station	Build New Fire Station and Hall	832,812	832,812										
83	Fire Vehicle - Rescue	Buy New Fire Rescue Vehicle	203,431	203,431										
84	SCBA Packs	Purchase of SCBA Packs	70,080	70,080										
85	SCBA spare bottles	Purchase of SCBA Spare Bottles	2,290	2,290										
86	Fire Vehicle - Pumper	Buy New Fire Pumper Vehicle	1,200,000	2,230	400,000	800,000								
87	Fire Vehicle	Buy New Fire Vehicle	1,200,000		,	1000					400,000	800,000		
<u> </u>		23, 110 (0111010	3,671,076	1,126,076	428,000	813,000	13,000	13,000	13,000	13,000	413,000	813,000	13,000	13,0

#### **TOWN OF MAHONE BAY 10 YEAR CAPITAL PLAN 2023-2034** TOTAL # Capital Project 10 YR Cost 2022/23 (Actual) 2023/24 2024/25 2025/26 2026/27 2027/28 2028/29 2029/30 2030/31 2031/32 2032/33 Description WATER UTILITY Water Tank Replacement New water tank required for fiscal 22/23 4,806 4,806 4.394 89 Rebuild Pump 1 Rebuild Pump 1 as Nearing End of Life 4.394 Water Rehabilitation 431,702 90 Water Main Rehabilitation + LTCF Service Upgra 431,702 Replace Compressor at Water Treatment Plant 20,893 20,893 92 Compressor Old Water Pump House (carried forward) 10,000 91 Repair Roof on Old Water Pump House 10,000 0 Level Control Valve - Smart Positioner (carried forwa Install Level Control Valve 5,000 2,500 93 2,500 Connection of New Water Services As Needed 50,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 New Water Services 0 5,000 5.000 5,000 5,000 Hydrant Replacement Replace Hydrants As Needed 50,000 0 5,000 5,000 5,000 5,000 5,000 5,000 5,000 95 3,000 3,000 96 Water Meters Install Water Meters As Needed 30,000 0 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 Transmission Line Access 15,000 97 Cut Out Access To Transmission Line 15,000 Chemical Room Floor - WTP 98 Install Corrosion Coating in Chemical Room 10,000 10.000 99 Automatic Flushers Deadend Flushings - System Extremities 13,000 13,000 100 Security Cameras Install Security Cameras (Raw Water Pump Hou 24,000 14.000 10.000 2,792,500 223,400 2.569.100 101 ICIP Priority #2 - Water Rehabilitation and Improver Main Street West Water and Wastewater Rehabilitation 102 Service Extensions Water Service Extension Stovepipe Lane (suppo 41,000 41,000 103 Reserve Pump Replacement 11.500 11.500 Replacement of PS3 Reserve Pump Flow Meter at Water Treatment Plant 3,000 3,000 104 Install Flow Meter at Water Treatment Plant 30,000 6,000 6,000 6,000 6,000 6,000 105 Gate Valves Gate Valve replacement Program Thermal imaging camera to be shared between 5,000 5.000 106 Thermal Imager 107 Underground Locator Underground utility locator to be shared between 2,500 2,500 Structure Repairs 10,000 10,000 108 Exterior Walls at Water Treatment Plant 0 463.555 109 Line Extensions 463,555 Extend water service on Edgewater to Town Bo 110 Water Utility Van/Truck Purchase New Water Utility Vehicle (electrical b 160,000 60,000 100,000 111 WTP Scada System PC Hardware replacement (recommended 5 yr) 4,500 4.500 WTP Pre-Treatment tank Floc tank Mixer rebuild/replace (current 124000 4,500 4,500 112 WTP Treatment Skid Strainer basket rebuild or replace x2 19,000 9,500 9,500 113 114 WTP HVAC 10,000 10.000 Heat pump replacement WTP Pumping Equipment 4,000 4,000 115 Treated Water Pump & Motor replacement 2,500 2,500 116 WTP online Analyzer Chlorine analyzer at end of life WTP Pre-Treatment tank 3,250 3.250 Level Controller 117 118 **RWPump House** VFD Replacement End of life (8-12 yrs) 10,000 10,000 WTP Chemical pumps (7 total) 4,000 4,000 4,000 119 Pumps M90, M92, M70 nearing end of life 16,000 4,000 120 WTP Lab Equipment DR2800 Spectrophotometer obsolete 9,500 9,500 Line Replacement & Capacity Upgrade Main Street Civic 466-644 (683Meters) 683,000 683,000 121 ICIP Priority #1 - Water Rehabilitation and Extension Main Street East Water and Wastewater Rehabi 1.496.438 1.496.438 122 8,200 8.200 123 **RWPump House** Spare pump for #2 pump (10-12 year life) 124 WTP Reservoir Reservoir Floating cover/Liner replacement 395,000 395,000 125 Line Replacement Edgewater from Main St (324Meters) 324,000 324.000 126 Water Transmission Main Twin Transmission Main - Lake to Treatment Pla 2,000,000 2,000,000 127 Line Replacement Farimont at Main to Pine Grove St. (433Meters) 433,000 433,000 Hedge Row (192M) 192,000 192,000 128 Line Replacement 129 Line Replacement School Street (155Meters) 155,000 155,000 9,957,737 461,794 369,900 2,201,938 732,000 2,458,500 3,150,655 45,750 31,200 215,000 278,000 13,000

			TOTAL											
#	Capital Project	Description	10 YR Cost	2022/23 (Actual)	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/
/ASTI	EWATER & STORMWATER													,
130	Sewer Lift Station (carried forward)	Replace Small Pump (Lift Station 2 or 3)	12,000	0	12,000									
131	WWTP SCADA (carried forward)	Connect SCADA at Wastewater Treatment Plant	15,000	0	15,000									
132	New Sewer Services	Annual Installation of New Sewer Services	100,000	0	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,0
133	Security Cameras	Install Security Camera (WWTF)	10,000		6,000							4,000		
134	Fairmont/Pinegrove Drainage Improvement	Storm infrastructure improving drainage	120,000		120,000									
135	Main at RPS Stormwater	Improve Drainage - Main Street at RPS Entrance	20,000		20,000									
136	ICIP Priority #2 - Wastewater Rehabilitation and	Imr Wastewater portion Main St. West (Civic 5 - Civic	2,792,500		223,400	2,569,100								
137	Service Extensions	Wastewater Service Extension Stovepipe Lane (s	41,000		41,000									
138	PAA Pilot Project	Modification of chemical building for peracetic a	37,000		37,000									
139	Lift Station Repairs	Lift Station Refurbishment	40,000		40,000									
140	Sewer Lift Station	Replace Station Level Controller (as needed)	2,400		2,400									
141	WWTP Lab/Equipment	Portable Dissolved Oxygen Meter	3,150		3,150									
142	Stormwater Management	Edewater Street Stormwater High Tide valve	20,000		20,000									
143	Thermal Imager	Thermal imaging camera to be shared between	5,000		5,000									
144	Underground Locator	Underground utility locator to be shared betwee	2,500		2,500									
145	Line Extensions	Edgewater service extension to Town Boundary	463,555		-		463,555							
146	ICIP Priority #1 - Wastewater Extension	Main Street East Water and Wastewater Rehabil	498,813				<u> </u>	498,813						
147	Line Replacement & Capacity Upgrade	Main Street Civic 466-644 (683Meters)	683,000					130,010	683,000					
148	WWTP Equipment	Blower Replacement (2 blowers needed)	50,000						25,000					25,00
149	WWTP Equipment	Cell Air Diffuser replacement	12,000						23,000	12,000				25,00
150	WWTP UV System Project	UV option 2 from PAA report	533,000							533,000				
151	Line Replacement	Edgewater from Main St (324Meters)	324,000							324,000				
152	Wastewater System	System Assessment Report 2028	13,500							32 1,000	13,500			
153	Line Replacement	Farimont at Main to Pine Grove St. (433Meters)	433,000								433,000			
154	Line Replacement	Hedge Row (192M)	192,000								133,000	192,000		
155	•	School Street (155Meters)	155,000									132,000	155,000	
155	Line Replacement	Scribbl Street (ISSIMeters)	6,578,418	0	557,450	2,579,100	473,555	508,813	718,000	879,000	456,500	206,000	165,000	35,00
I FCT	RIC UTILITY	=		<u> </u>		, , , , , ,	.,			,			,	
156	Protective Clothing	Protective Clothing	46,971	13,971					15,000					18,00
	Electric Line Replacements	Pole/Line Replacements as Required	229,246	4,246	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
158	New Digital Electric Meters	New Digital Meters as Required	26,097	4,097	4,000	4,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
159	Transformers	New Transformers as Required	149,708	4,708	20,000	20,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
160	PBC Transformers Replacement Project	Replace all PBC Transformers (by 2025)	308,258	58,258	100,000	150,000	15,555	15,000	15,555	15,000	10,000	15,000	10,000	
161	Thermal Imager	Thermal imaging camera to be shared between	10,000	50,250	10,000	130,000								
162		Underground utility locator to be shared between	5,000		5,000									
163	New Street Lights	New Street Lights as Required	30,000		5,000		5,000		5,000		5,000	5,000	5,000	
164	Voltage Regulator	Purchase and Installation of Voltage Regulators	100,000		100,000		2,000		5,000		3,000	3,000	2,000	
165	Utility Truck	Purchase F-350	80,000		80,000									
166	Home Heating Program	Extension of existing home heating program	100,000		55,555	50,000					50,000			
	Smart Meters	Replacement with Smart Meters	225,000			30,000	75,000	75,000	75,000		30,000			
107	S dic mocolo	Replacement with official meters	1,310,279	85,279	349,000	249,000	122,000	117,000	137,000	42,000	97,000	47,000	47,000	18,00
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#### 2023/24 Grants to Organizations

			2023/24	
	2022/23	2022/23	<b>Applications</b>	2023/24
<u>Organization</u>	Budget	Actual	Received	Grants (TBD)
Don't Don't land	<b>#</b> 0	¢ο		<b>41.000</b>
Bay to Bay Trail Association	\$0	\$0	Unspecified	\$1,000
Bonnie Lea Farm	\$250	\$250	Not requested	\$250
Bluenose Coastal Action Foundation	\$0	\$0	\$2,520	\$2,520
FCM - Advocacy Fund	\$60	\$0	Not requested	\$60
First Responders Day	\$250	\$250	Not requested	\$0
MBTCC (Father Christmas)	\$900	\$1,100	\$900	\$900
MBTCC (Flower Baskets)	\$1,900	\$1,900	\$2,500	\$2,500
Heritage Boatyard Co-Op	\$500	\$500	\$125	\$125
Heritage Property Grant Fund - 77 Edgewater Street	\$0	\$500	Not requested	\$0
Mahone Bay Founders' Society - Home & Garden Tour	\$0	\$0	\$500	\$500
Mahone Bay Centre Society	\$0	\$0	Unspecified	\$22,000
Mahone Bay Music Association	\$2,500	\$2,500	\$3,000	\$3,000
Para Hockey Cup Championships	\$0	\$500	\$750	\$750
Society of Saint Vincent de Paul	\$1,000	\$1,000	\$1,200	\$1,200
Mahone Bay United Soccer Association	\$0	\$0	\$6,261	\$6,261
Bay Area Legends T-Ball	\$0	\$500	Unspecified	\$0
Legion - Remembrance Day	\$0	\$200	Not requested	\$0
South Shore Sexual Health Society	\$0	\$0	\$500	\$500
South Shore Summer Theatre	\$0	\$0	\$2,000	\$2,000
Support of Ukrainian Refugees	\$0	\$350	Not requested	\$0
Lunenburg Seniors' Safety		\$1,000	Not requested	\$0
VON Lunenburg County - Town Contribution	\$2,000	\$0	Not requested	\$0
VON Lunenburg County - COVID Contribution	\$0	\$0	Not requested	\$0
Grants requested late	\$1,640	\$0	\$1,640	\$2,000
Total	\$11,000	\$10,550	\$21,896	\$45,566

## 2023/24 Subsidies

	2022/23	2022/23	2023/24
<u>Organization</u>	Budget	Actual	Budget
Regional Library	\$5,800	\$7,800	\$7,800
Regional Housing Authority	\$17,491	\$22,090	\$22,500
REMO	\$3,500	\$3,471	\$3,500
Mahone Bay United Soccer Ass.	\$0	\$0	\$18,000
Swimming Pool Society	\$15,000	\$20,521	\$15,000
Mahone Bay Museum	\$1,500	\$8,858	\$1,500
Senior Safety Program	\$1,000	\$1,000	\$1,000
Total	\$45,791	\$65,141	\$70,800

# 2023/24 Tax Exemptions

<u>Organization</u>	2023/24 Assessed Value @ Commercial	Percentage of taxes Exempted
Mahone Bay Centre (45 School Street) AAN04647513 (378,800)	\$12,364.03	100%
Town of Mahone Bay Water Utility (68 Zwicker Lane) AAN05303206 (2,638,000)	\$86,104.32	100%
TOTAL	\$98,468.35	
<u>Organization</u>	2023/24 Assessed Value @ Commercial	Percentage of taxes Exempted
Organization  Mahone Bay Founders Society 578 Main Street AAN00186791 (\$251,400)	Assessed Value	_
Mahone Bay Founders Society 578 Main Street	Assessed Value  @ Commercial	Exempted