



Town of Mahone Bay 2023 - 2024 Budget



TOWN OF MAHONE BAY 2023/24 OPERATING/CAPITAL BUDGETS

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Budget Press Release 2023

Draft Press Release - June 13th, 2023 Council Meeting: Town of Mahone Bay Adopts 2023-24 Budget

Mahone Bay, NS – The Mahone Bay Town Council approved an operating budget – including general, fire and utility budgets – with expenditures totaling \$7.6 million on June 13th, 2023.

The residential rate remains at \$1.115 per \$100 of assessment for the fourth year in a row. The commercial rate is also staying steady this year at \$3.055 per \$100 of assessment. The fire protection services tax rate – applicable to both residential and commercial properties – is increasing to \$0.209 per \$100 of assessment with the new fire station and truck purchases. The infrastructure charge – which contributes to everything from roadwork to wastewater mains to recreational facilities – remains at \$300 per dwelling unit.

Council understands that while the Town's residential tax rates haven't increased in several years, many residents will be paying more than they did last year due to rising assessments. The Town offers low income property tax rebates to assist low-income taxpayers, providing assistance up to \$1,000 to those with household incomes of \$40,000 or less.

The 2023-24 budgets include many projects and initiatives implementing Council's strategic vision for Mahone Bay including:

- Required studies and diagnostic work to improve the performance of the Town's water, wastewater and stormwater systems and better target investment dollars.
- Developing a local housing strategy based on the Provincial Housing Needs Assessment currently underway.
- Conducting accessibility audits of the Town's recreational infrastructure in accordance with the Lunenburg County Accessibility Plan.
- Conclusion of the "Plan Mahone Bay" public process to review and update the Town's Municipal Planning Strategy and Land Use By-Law, conducted by Upland planning + design.
- Development of an Urban Forest Management Plan to guide Town vegetation management / management of Town-owned properties and inform private practices and new development.
- Additional funds for tree planting and installation of benches and picnic tables, to support donations from the community.
- Support for a cooperative management agreement for the newly improved community sports field, with the Mahone Bay Centre Society and Mahone Bay United Soccer Association.

The Town Council also approved new and ongoing capital expenditures for 2023-24 - including general and utility budgets - totaling \$6.2 million, supported by a projected \$2.85 million in external funding (45%). Key investments in the 2023-24 capital budget include:

- Completing construction of the Community Solar Garden located at the Town's wastewater treatment facility, a key step in reaching Council's ambitious target of 80% renewable energy by 2025 (the Province has set a target of 2030 for all electrical utilities) while providing residents with sustainable locally-sourced electricity at stable rates.
- Purchases of new equipment for the Public Works Department, utilizing the Town Equipment reserve put aside by Town Council for this purpose.
- Investments in wastewater system infrastructure including lift stations.
- Substantial engineering work to prepare for projects planned to take place in 2024 and 2025, supported by external funds, including:
 - Continuation of the living shoreline on Edgewater Street;
 - Installation of new coastal multi-use trail on Edgewater Street;
 - Replacement and upgrade of water and wastewater infrastructure on Main Street; and,
 - Improvement of stormwater management infrastructure at the corner of Fairmont and Pine Grove Streets.
- Modernizing electrical utility infrastructure to keep pace with growth and meet federal requirements for disposal of PCBs;
- Design work for the renovation / rebuilding of the Mahone Bay Pool, anticipated in 2024.

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TOWN OF MAHONE BAY BUDGET SUMMARY

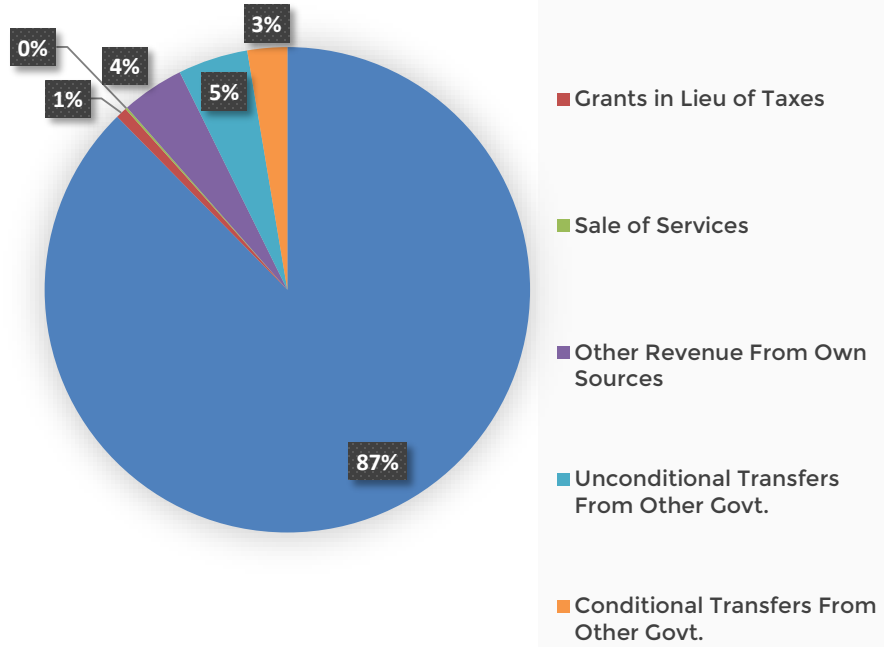
	Actual 2021/22	Budget 2022/23	Actual 2022/23 Unaudited	Budget 2023/24	\$ Change Budget to Budget	% Change Budget to Budget
REVENUE						
Taxes	\$ 2,660,587	\$ 2,745,124	\$ 2,896,053	\$ 3,491,434	\$ 746,311	27.19%
Grants in Lieu of Taxes	22,500	23,320	22,813	23,658	338	1.45%
Sale of Services	3,268	4,400	4,421	4,600	200	4.55%
Other Revenue From Own Sources	93,960	130,634	164,696	159,528	28,894	22.12%
Unconditional Transfers From Other Govt.	215,310	146,022	140,954	50,138	-95,884	-65.66%
Conditional Transfers From Other Govt.	82,850	83,000	88,221	56,000	-27,000	-32.53%
Total Revenue	3,078,476	3,132,500	3,317,158	3,785,358	\$ 652,858	20.84%

	Actual 2021/22	Budget 2022/23	Actual 2022/23	Budget 2023/24	\$ Change Budget to Budget	% Change Budget to Budget
OPERATING EXPENDITURES						
Legislative Expenses	\$ 65,298	\$ 76,353	\$ 78,621	\$ 76,985	\$ 632	0.83%
General Government Services	373,075	414,212	403,874	587,601	173,390	41.86%
Taxation Rebates & Reductions	107,074	133,031	107,996	114,996	(18,035)	-13.56%
Protective Services	412,673	458,958	453,061	483,275	24,317	5.30%
Transportation Services	410,709	504,946	410,433	522,966	18,021	3.57%
Environmental Health Services	365,388	397,629	371,560	463,813	66,183	16.64%
Public Health & Welfare Services	40,055	61,011	41,317	69,200	8,189	13.42%
Environmental Development Services	139,119	221,285	186,025	259,948	38,663	17.47%
Recreation, Cultural Services	89,009	97,439	140,863	162,834	65,395	67.11%
Education & Tax Rebates	435,281	444,330	444,330	470,990	26,660	6.00%
Total Expenditures	2,437,682	2,809,194	2,638,080	3,212,608	403,414	14.36%
Excess of Revenue Over Expenditures	\$ 640,794	\$ 323,306	\$ 679,078	\$ 572,750	\$ 249,444	77.15%
Debenture & Term Loan Principal	73,100	73,100	73,100	197,439	270,539	170.09%
Trf to/from Own Agencies	305,821	250,206	227,934	79,161	(171,045)	-68.36%
Capital Out of Revenue				296,150		
Change in Fund Position	261,872	0	378,044	0		

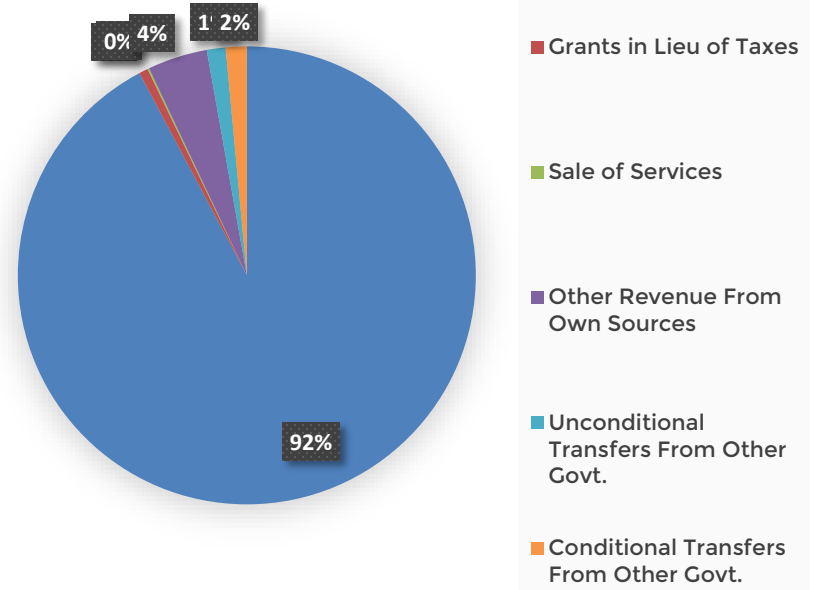
TOWN OF MAHONE BAY BUDGET SUMMARY

	Budget 2022/23	Actual 2022/23	Budget 2023/24
Capital Expenses - Summary			
General Government Services	47,250	101,971	230,000
Transportation Services	382,000	50,685	760,420
Environmental Health Services	3,660,438	1,438,055	569,450
Environmental Development Services	4,558,268	1,298,663	3,283,561
Recreation, Cultural Services	90,000	38,450	323,000
Total Expenditures	8,737,956	2,927,824	5,166,431

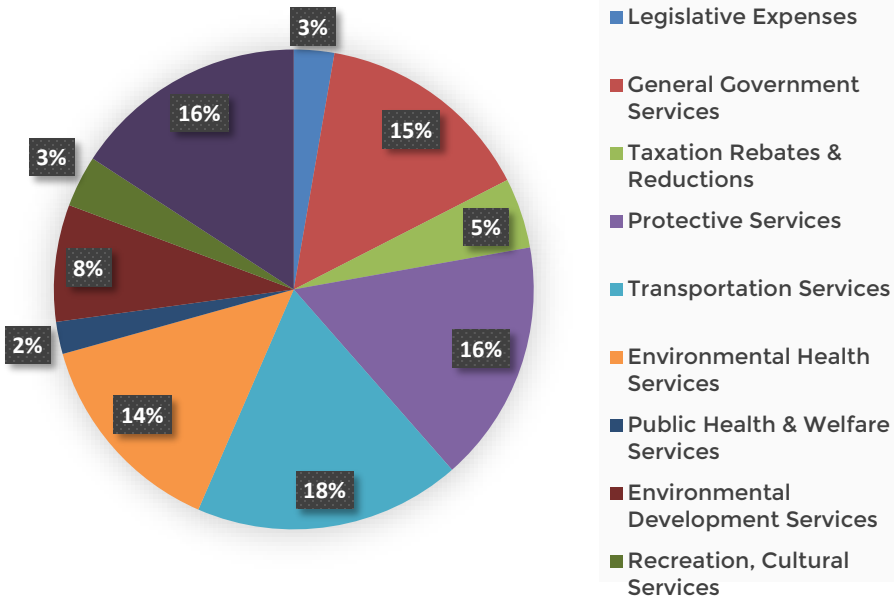
2022/23 Budget - Revenue



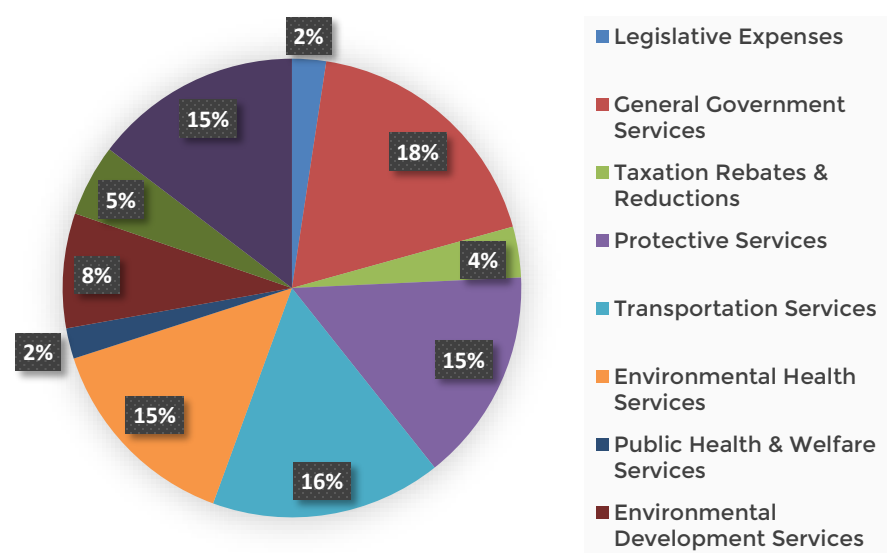
2023/24 Budget - Revenue



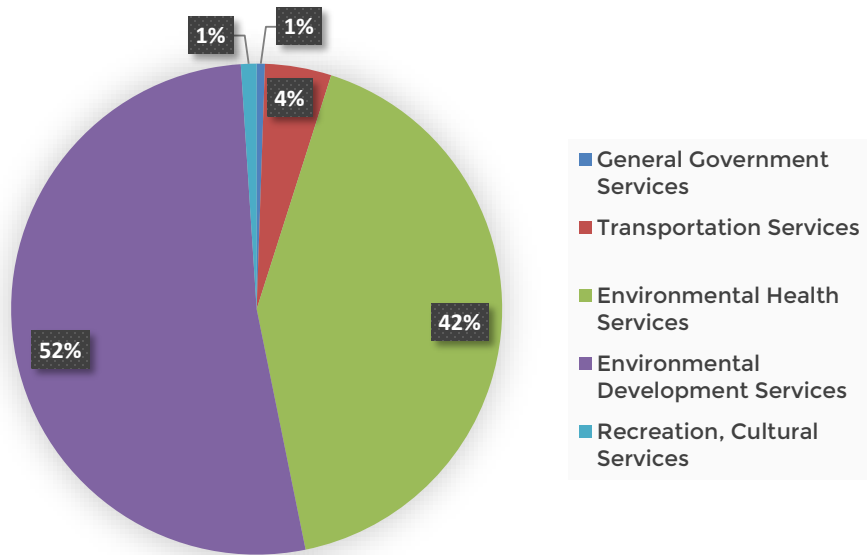
2022/23 Budget - Operating Expenditures



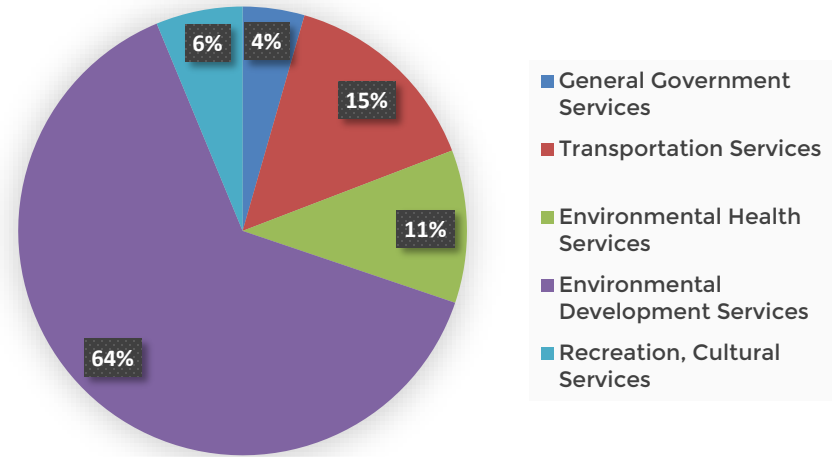
2023/24 Budget - Operating Expenditures



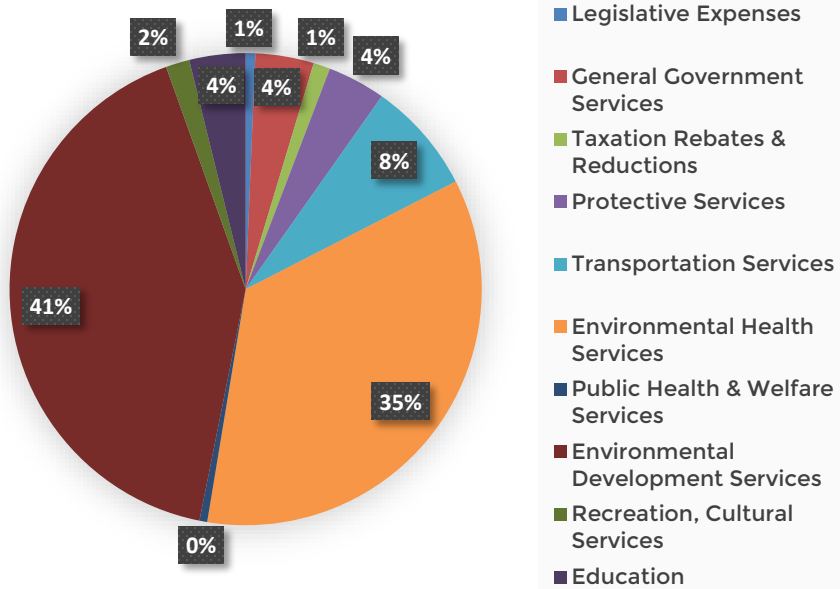
2022/23 Budget - Capital Expenditures



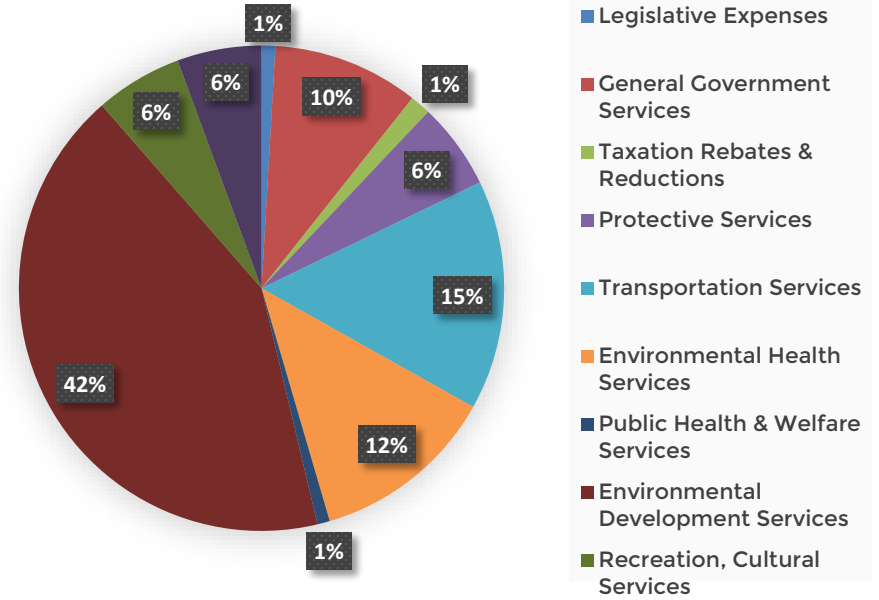
2023/24 Budget - Capital Expenditures



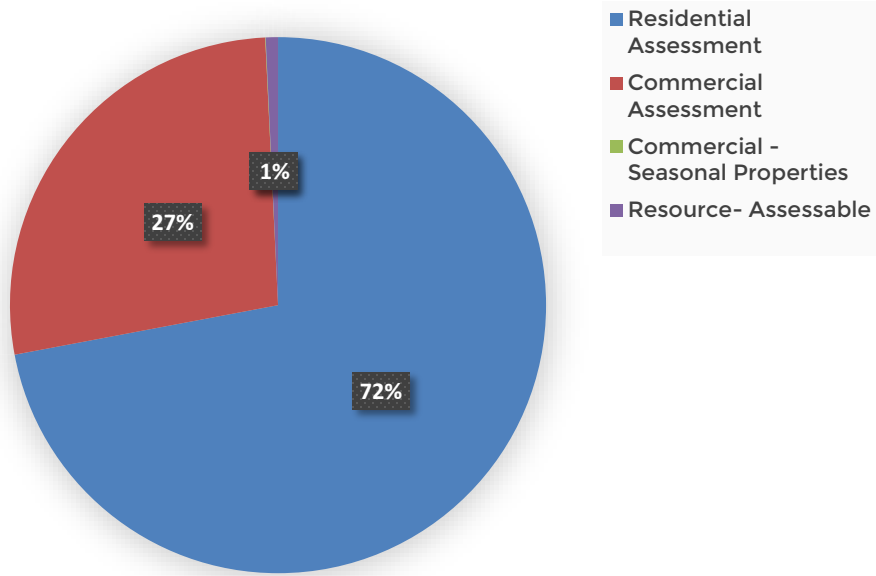
2022/23 Budget - Total Expenditures



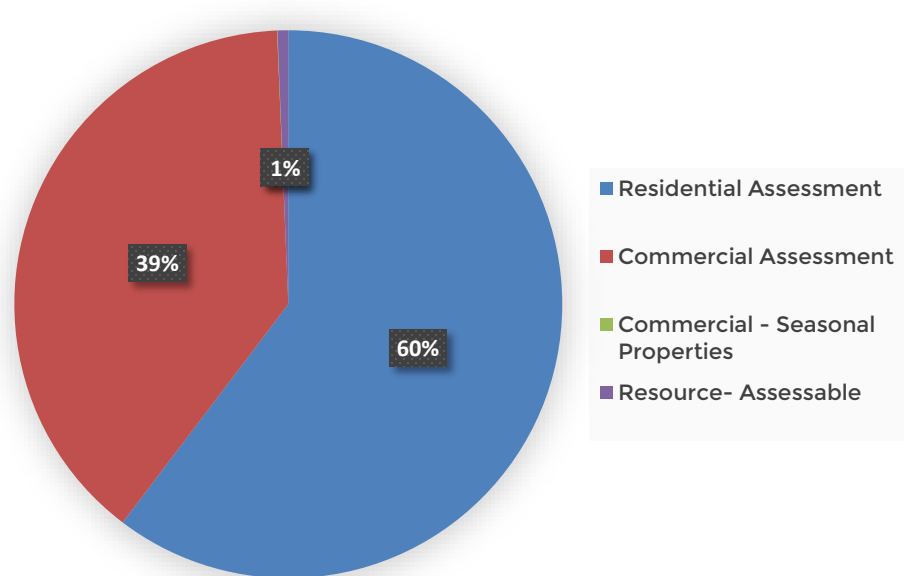
2023/24 Budget - Total Expenditures



2022/23 Budget - Residential & Commercial Taxes



2023/24 Budget - Residential & Commercial Taxes



2023/24 Tax Rate Analysis and Projections

Prior Year Assessment/Rates - General Tax Rate				
	Prior Year Assessments	Prior Year Tax Rate	Prior Year Tax Revenue	% of Total Tax Revenue
RESIDENTIAL	\$ 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	<u>\$ 169,777,600</u>		<u>\$ 2,288,666</u>	<u>100.00%</u>

Prior Year Assessment/Rates - Fire Tax Rate				
	Prior Year Assessments	Prior Year Tax Rate	Prior Year Tax Revenue	% of Total 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	<u>\$ 169,777,600</u>		<u>\$ 283,529</u>	<u>100.00%</u>

Prior Year Assessment/Rates - Combined Tax Rate				
	Prior Year Assessments	Prior Year Tax Rate	Prior Year Tax Revenue	% of Total 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	<u>\$ 169,777,600</u>		<u>\$ 2,572,194</u>	<u>100.00%</u>

2023/24 Tax Rate Analysis and Projections

Fiscal 2023/24 Assessments & Rate Projections (Reference Only) - General Tax Rate				
	Current Year Assessments	Proposed Tax Rate	Tax Revenue (No Change to Rate)	% of Total 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	<u>\$ 200,949,100</u>		<u>\$ 2,979,014</u>	<u>100.00%</u>

Fiscal 2023/24 Assessments & Rate Projections (Reference Only) - Fire Tax Rate				
	Current Year Assessments	Proposed Tax Rate	Tax Revenue (New Rate)	% of Total Tax Revenue
RESIDENTIAL	\$ 161,199,100	0.209	\$ 336,906	80.22%
RESOURCE	\$ 1,686,500	0.209	\$ 3,525	0.84%
COMMERCIAL	\$ 21,532,900	0.209	\$ 45,004	10.72%
LONG TERM CARE FACILITY	\$ 16,530,600	0.209	\$ 34,549	8.23%
TOTAL	<u>\$ 200,949,100</u>		<u>\$ 419,984</u>	<u>100.00%</u>

Fiscal 2023/24 Assessments & Rate Projections (Reference Only) - Combined Tax Rate				
	Current Year Assessments	Proposed Tax Rate	Tax Revenue (New Rate)	% of Total Tax Revenue
RESIDENTIAL	\$ 161,199,100	1.324	\$ 2,134,276	62.79%
RESOURCE	\$ 1,686,500	1.324	\$ 22,329	0.66%
COMMERCIAL	\$ 21,532,900	3.264	\$ 702,834	20.68%
LONG TERM CARE FACILITY	\$ 16,530,600	3.264	\$ 539,559	15.87%
TOTAL	<u>\$ 200,949,100</u>		<u>\$ 3,398,998</u>	<u>100.00%</u>

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	<u>\$ 17,021,500</u>	<u>10.03%</u>
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	<u>\$ 14,150,000</u>	<u>8.33%</u>

Tax Rate Impact Analysis - General Tax Rate			
	Average Growth In Assessment	CHG IN TAX RATE	Total Increase (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%

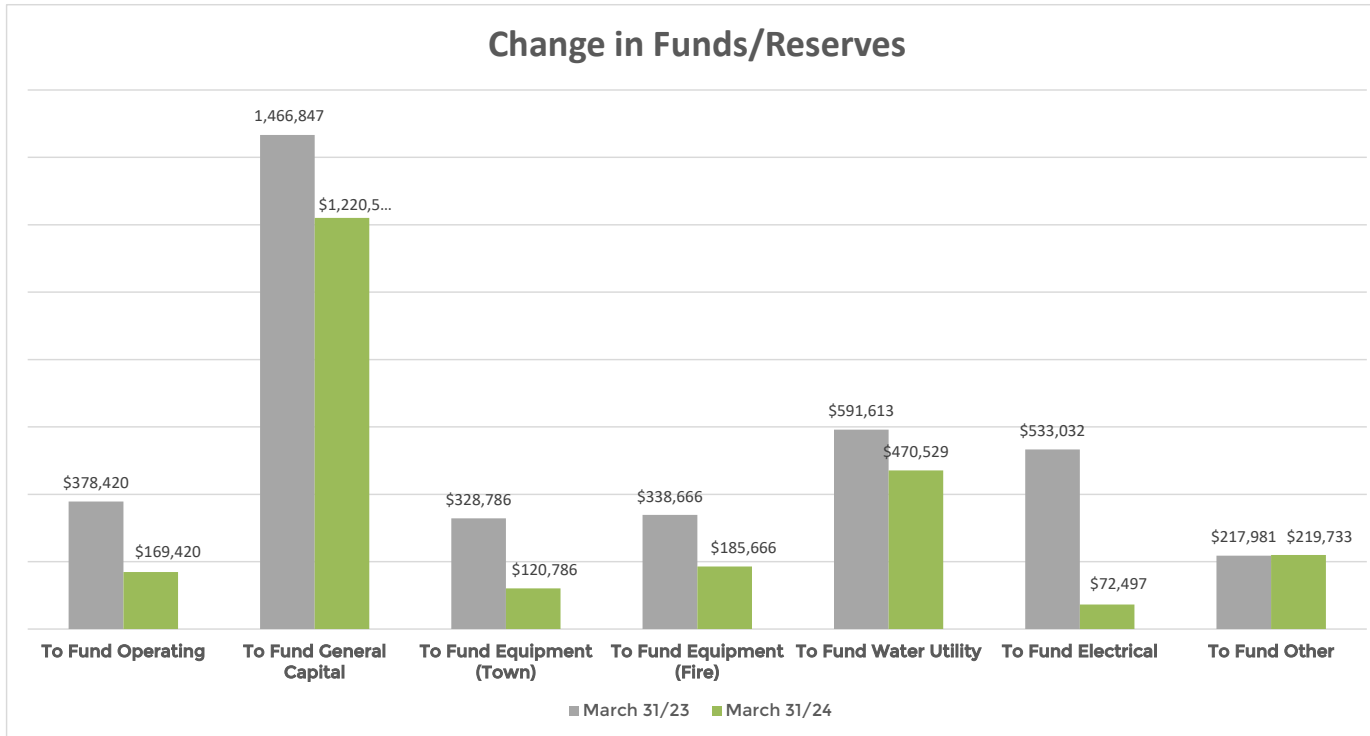
Tax Rate Impact Analysis - Fire Tax Rate			
	Average Growth In Assessment	CHG IN TAX RATE	Total Increase (Decrease) In Tax
RESIDENTIAL	4.90%	0.00%	4.90%
RESOURCE/SEASONAL	0.02%	0.00%	0.02%
COMMERCIAL	49.45%	0.00%	49.45%

Tax Rate Impact Analysis - Combined Tax Rate			
	Average Growth In Assessment	CHG IN TAX RATE	Total Increase (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%

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

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

Status of Town Funds (unaudited)



	March 31/23	March 31/24
To Fund Operating	\$378,420	\$169,420
To Fund General Capital	1,466,847	\$1,220,508
To Fund Equipment (Town)	\$328,786	\$120,786
To Fund Equipment (Fire)	\$338,666	\$185,666
To Fund Water Utility	\$591,613	\$470,529
To Fund Electrical	\$533,032	\$72,497
To Fund Other	\$217,981	\$219,733
	3,855,345	2,459,138

FUND	Estimated Cash Balance March 31/23	Estimated Expenses 2023/24	Estimated Income 2023/24	Estimated Cash Balance March 31/2024
Electric Light Operating Fund (Surplus)	\$385,786	\$0	-\$345,035	\$40,750
Town Operating Fund (Surplus)	\$33,137	\$0	\$0	\$33,137
Water Operating Fund (Surplus)	\$243,714	\$16,500	-\$121,322	\$105,892
	\$662,637	\$16,500	-\$466,357	\$179,779

	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	\$3,748	\$50	\$0
Capital Reserve	761,094	\$198,500	\$148,161	\$710,755
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	\$100,000	\$120,786
Equipment Reserve - Fire	338,666	\$218,000	\$65,000	\$185,666
Operating Reserve	345,283	\$209,000	\$0	\$136,283
Gas Tax Reserve	434,682	\$251,000	\$55,000	\$238,682
Wastewater Reserve	30,000	\$52,400	\$25,000	\$2,600
Water Depreciation	\$347,899	\$120,000	\$136,737	\$364,636
Recreation Reserve	\$0	\$15,000	\$15,000	\$0
Sustainable Services Growth Fund Reserve	\$271,071	\$0	\$0	\$271,071
Total	3,222,709	1,537,148	596,398	2,281,959

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

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24		Budget/Actual % 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		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	*2	-31.77%
TOTAL TAXES	\$2,660,587	\$2,745,124	\$2,896,053	\$3,491,434		

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

	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 AGENCIES					
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	\$1,500	-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	

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

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
FUNDS FROM OWN SOURCES					
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	\$60,528	19.09%
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	\$159,528	

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

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24		Budget/Actual % Change
PROVINCIAL GOVERNMENT						
Municipal Grants Act-Operating	\$75,000	\$50,000	\$50,000	\$50,000		0.00%
Assessment Act-Farm Acreage	\$23	\$22	\$78	\$78		0.00%
FCM - Advocacy Fund	\$60	\$60	\$60	\$60		0.00%
	\$75,023	\$50,022	\$50,078	\$50,138		
OWN AGENCIES						
Dividend from AREA	\$140,287	\$96,000	\$90,876	\$0	*3	-100.00%
TOTAL UNCONDITIONAL TRANSFERS	\$215,310	\$146,022	\$140,954	\$50,138		-64.43%

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

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS					
FEDERAL GOVERNMENT					
Federal Government(Gas Tax Rebate)	\$81,850	\$82,000	\$86,221	\$55,000	-36.21%
PROVINCIAL GOVERNMENTS					
Protective Services (EMO Grant)	\$1,000	\$1,000	\$2,000	\$1,000	-50.00%
	\$1,000	\$1,000	\$2,000	\$1,000	
TOTAL CONDITIONAL TRANSFERS	\$82,850	\$83,000	\$88,221	\$56,000	
Total Revenue	\$3,078,476	\$3,132,500	\$3,317,158	\$3,785,358	

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) Deed Transfer expectations are maintaining a high sell rate during 2023-24 but also recognizing the softening of the market and likely a continued trend
- 3) 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	\$13,363	\$14,323	*1	7.19%
Mayor's Expenses	\$3,388	\$4,160	\$5,278	\$5,000		-5.26%
Council's Remuneration	\$40,912	\$43,095	\$41,097	\$46,362	*1	12.81%
Councillors' Expenses	\$1,294	\$3,744	\$1,442	\$3,000		108.07%
Council Expenses	\$4,992	\$6,032	\$2,963	\$4,800		62.02%
Mayor's Newsletters	\$2,073	\$4,510	\$1,646	\$2,500		51.87%
Committee Expenses	\$0	\$1,500	\$244	\$1,000		309.37%
Elections, Plebiscites/Ratepayers Meetings	\$0	\$0	\$12,589	\$0		-100.00%
	\$65,298	\$76,353	\$78,621	\$76,985		

GENERAL ADMINISTRATION

ADMINISTRATIVE

CAO/Portion Staff Salaries -Admin	\$120,187	\$143,968	\$127,857	\$183,067		43.18%
Employee Benefits- Admin	\$25,737	\$27,348	\$27,428	\$39,042		42.35%
MJSB - HR Services	\$0	\$6,000	\$66	\$17,500	*2	26415.15%
Training - Admin	\$615	\$3,600	\$194	\$3,600		1757.01%
Health and Safety - Admin	\$1,665	\$1,200	\$428	\$1,400		226.81%
New Town Logo	\$0	\$25,000	\$0	\$25,000	*3	0.00%

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

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
ADMINISTRATIVE CONTINUED					
Power - Town Hall	\$4,646	\$4,832	\$4,548	\$4,800	5.53%
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 *4	18.06%
Insurance- Liability & Admin	\$2,460	\$3,553	\$3,553	\$4,195	18.06%
Fuel - Town Hall	\$3,173	\$4,394	\$7,353	\$7,500	1.99%
Janitor's Labor	\$20,116	\$16,000	\$17,032	\$16,500	-3.12%
Water - Town Hall	\$1,515	\$2,050	\$1,350	\$2,050	51.88%
Town Legal (100%)	\$1,945	\$3,000	\$156	\$1,000	539.26%
Office Expenses/Communications - Admin	\$8,974	\$4,000	\$8,635	\$6,000	-30.52%
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	\$6,900 *5	0.86%
Office Furnishings - Non Capital	\$4,358	\$2,500	\$633	\$1,000	57.91%
	\$220,686	\$271,406	\$229,238	\$341,906	

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

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24		Budget/Actual % Change
FINANCIAL MANAGEMENT						
Auditors	\$52,714	\$28,050	\$24,817	\$39,600	*6	59.57%
CAO/Portion Staff Salaries -Finance	\$95,341	\$129,866	\$133,182	\$149,872		12.53%
Employee Benefits -Finance	\$23,000	\$24,500	\$24,702	\$37,486		51.75%
Advertising	\$2,968	\$3,600	\$3,555	\$3,600		1.26%
Training - Finance	\$869	\$2,400	\$1,342	\$1,400		4.32%
Health and Safety - Finance	\$2,473	\$1,300	\$1,049	\$800		-23.75%
MJSB - IT Services	\$16,286	\$19,620	\$27,559	\$45,540	*7	65.25%
Office Expenses-Finance	\$6,458	\$5,000	\$8,404	\$7,000		-16.71%
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	\$1,400		0.30%
Finance Software/Hardware	\$1,936	\$0	\$55	\$7,158		0.00%
	\$209,639	\$222,036	\$232,763	\$300,606		
ASSESSMENT SERVICES						
Trfs to Assessment Services	\$24,357	\$24,350	\$24,002	\$24,350		1.45%

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

	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	\$2,000	97.58%
CAO Expenses	\$2,502	\$4,000	\$4,485	\$4,000	-10.82%
	\$8,861	\$11,000	\$9,221	\$10,000	
DEBT CHARGES-GENERAL GOVERNMENT					
Bank Charges/General Operating Int	\$4,853	\$4,500	\$5,417	\$6,188	14.24%
VALUATION ALLOWANCES-GENERAL GOVERNMENT					
Allowance-Uncollectible Taxes	\$0	\$1,000	\$0	\$0	0.00%

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

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
OTHER GENERAL ADMINISTRATIVE SERVICES					
Grants to Organizations	\$10,750	\$11,000	\$10,050	\$18,036	79.47%
Grant to Fire Dept (Donations Received)	(\$25)	\$0	\$0	\$0	0.00%
FCM - Advocacy Fund			\$60	\$60	0.00%
	\$10,725	\$11,000	\$10,110	\$18,096	
NON OPERATING EXPENSES					
Capital Projects	\$101,971	\$47,250	\$101,971	\$230,000	125.55%
Total Operating Expenses (Before Depreciation)	\$545,448	\$623,595	\$590,490	\$779,582	
Total Non Operating Expenses	\$101,971	\$47,250	\$101,971	\$230,000	
Total Expenses (Before Depreciation)	\$647,419	\$670,845	\$692,461	\$1,009,582	

GENERAL GOVERNMENT NOTES

- 1) Cost of living assumed to be 7.6%
- 2) Expected cost to help bring the HR manual to completion as well as the use of other HR services, as part of Operating Initiatives
- 3) New Town Logo as part of the Operating Initiatives
- 4) General and Cyber Insurance. Applicable to all TOMB departments/utilities
- 5) Expecting to replace 2 cell phones in 23/24
- 6) Consists of Annual Audit and Internal Controls Audit (pending council approval), as part of Operating Initiatives
General Government accounting for 50% of the total cost
- 7) Quote received from MJSB for services in 23/24

For specific details on the Capital Projects - please see the Capital Projects Section of the Budget

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

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
POLICE PROTECTION					
Policing-RCMP	\$343,519	\$380,030	\$381,277	\$402,990 *1	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	\$407	\$400	-1.63%
Bylaw Enforcement Officer	\$8,282	\$13,944	\$9,946	\$15,550 *2	56.35%
	\$28,753	\$34,679	\$30,726	\$36,435	
Department Total	\$372,271	\$414,709	\$412,002	\$439,425	

Protective Services Notes

- 1) Per RCMP Invoice
- 2) Assuming increased hours for the Bylaw Enforcement Officer

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

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
EMERGENCY MEASURES					
Emergency Measures (REMO)	\$7,986	\$6,735	\$7,986	\$8,000	0.17%
Assistant Emergency Coordinator	\$2,752	\$2,920	\$2,865	\$3,000	4.72%
Comfort Station - Fire Hall	\$0	\$0	\$0	\$1,000	0.00%
	\$10,738	\$9,655	\$10,851	\$12,000	
OTHER PROTECTION SERVICES					
Fire Inspection Services	\$12,410	\$11,120	\$12,410	\$13,000	4.75%
Building Inspectors	\$13,146	\$19,574	\$13,146	\$14,000 *1	6.50%
Shared Services	\$3,804	\$3,200	\$3,804	\$4,000	5.15%
Animal & Pest Control	\$303	\$700	\$847	\$850	0.36%
	\$29,663	\$34,594	\$30,207	\$31,850	
Department Totals	\$40,402	\$44,249	\$41,058	\$43,850	

OTHER PROTECTIVE SERVICES NOTES

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

**TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
PUBLIC WORKS
(TRANSPORTATION SERVICES)**

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
ADMINISTRATION					
Employee Benefits	\$14,723	\$18,510	\$18,285	\$29,019	58.71%
PW Administration Salaries	\$74,220	\$56,849	\$57,107	\$64,962	13.75%
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	\$516	\$700	35.53%
Finance Software/Hardware	\$0	\$1,248	\$55	\$1,248	2149.05%
Office Supplies/Memberships	\$1,263	\$500	\$1,348	\$1,350	0.15%
Liability Insurance	\$8,306	\$11,370	\$11,370	12,500	9.94%
	\$101,952	\$92,157	\$91,613	\$114,979	

**TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
PUBLIC WORKS
(TRANSPORTATION SERVICES)**

	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	\$186	\$280		50.80%
Repairs (Skid Steer S130)	\$5,326	\$0	\$767	\$1,000	*2	30.30%
Repairs (Skid Steer S450)	\$1,226	\$2,000	\$842	\$1,000		18.81%
Gas & Oil (5 Ton Truck)	\$3,520	\$4,000	\$2,878	\$2,890		0.42%
Insurance (5 Ton Truck)	\$1,610	\$2,325	\$2,325	\$2,350		1.06%
Repairs (5 Ton Truck)	\$11,855	\$10,000	\$12,125	\$10,000		-17.52%
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	\$44,390	\$38,396		

**TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
PUBLIC WORKS
(TRANSPORTATION SERVICES)**

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
SMALL TOOLS					
Small Tools & Equipment	\$10,775	\$10,000	\$6,152	\$5,000	-18.73%
WORKSHOPS, YARDS & OTHER BUILDINGS					
P. W. Building - Lights	\$329	\$350	\$481	\$400	-16.87%
P. W. Building - Fuel	\$3,846	\$3,500	\$3,147	\$7,000	122.44%
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%
Tree Removal & Planting	\$0	\$20,000	\$4,189	\$20,000	377.43%
Shed - Salt Storage	\$545	\$787	\$959	\$929	-3.11%
	\$7,225	\$7,257	\$11,736	\$32,132	

**TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
PUBLIC WORKS
(TRANSPORTATION SERVICES)**

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
OTHER					
Staff Training	\$163	\$1,000	\$1,403	\$1,500	6.92%
Professional Development	\$0	\$2,400	\$0	\$1,600	0.00%
Physical Development	\$0	\$400	\$570	\$200	-64.90%
Health and Safety	\$2,558	\$5,670	\$6,363	\$6,000	-5.70%
Traffic Authority	\$2,600	\$2,600	\$204	\$2,600	1172.70%
Asset Management Initiatives	\$5,394	\$1,500	\$5,122	\$7,000	36.65%
	\$10,715	\$10,770	\$13,662	\$18,900	

**TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
PUBLIC WORKS
(TRANSPORTATION SERVICES)**

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
ROADS & STREETS					
Salaries	\$50,639	\$86,772	\$51,834	\$65,324	26.03%
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	\$15,000	-10.43%
Rentals	\$370	\$500	\$0	\$500	0.00%
Street Cleaning	\$3,527	\$4,700	\$782	\$1,500	91.78%
	\$128,804	\$174,472	\$125,489	\$165,251	
STREET LIGHTING					
Street Lighting	\$43,374	\$44,200	\$45,923	\$54,309	*3 18.26%

**TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
PUBLIC WORKS
(TRANSPORTATION SERVICES)**

	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	\$2,000	-43.45%
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	\$21,000	0.00%
	\$19,697	\$63,000	\$43,095	\$64,000	
Maint of Office	\$2,654	\$1,500	\$444	\$500	12.65%
DEBT CHARGES - TRANS SERV					
Debenture Interest PW	\$29,301	\$26,400	\$28,373	\$29,500	3.97%

**TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
PUBLIC WORKS
(TRANSPORTATION SERVICES)**

	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	\$760,420	1400.29%
Total Operating Expenses (Before Depreciation)	\$410,709	\$504,946	\$410,433	\$522,966	
Total Non Operating Expenses	\$50,685	\$382,000	\$50,685	\$760,420	
Total Expenses (Before Depreciation)	\$461,394	\$886,946	\$461,118	\$1,283,386	

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) Based on the NSUARB rate increase decision. Please refer to the report for further details.

For specific details on the Capital Projects - please see the Capital Projects Section of the Budget

**TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
HOUSING AND CEMETERY
(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	*1	0.00%
Department Total after Depreciation	\$40,055	\$61,011	\$41,317	\$69,200		

PUBLIC HEALTH NOTES

1) Housing Strategy Development as part of Operating Initiatives

**TOWN OF MAHONE BAY
 STATEMENT OF REVENUE & EXPENDITURES
 COMMUNITY SERVICES AND ENVIRONMENTAL DEVELOPMENT
 (ENVIRONMENTAL DEVELOPMENT SERVICES)**

	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	\$17,265	\$33,000	91.14%
	\$56,921	\$85,800	\$70,961	\$89,813	
COMMUNITY DEVELOPMENT					
Accessibility Initiatives	\$3,749	\$31,600	\$5,790	\$20,000	*1 245%
Anti- Racism & Discrimination Initiatives	\$0	\$6,600	\$0	\$3,700	0.00%
	\$3,749	\$38,200	\$5,790	\$23,700	

**TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
COMMUNITY SERVICES AND ENVIRONMENTAL DEVELOPMENT
(ENVIRONMENTAL DEVELOPMENT SERVICES)**

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
OTHER ENVIRONMENTAL SERVICES					
Wages and Benefits	\$24,096	\$36,400	\$44,876	\$51,122	13.92%
Tourism	\$10,415	\$8,059	\$8,161	\$8,200	0.48%
Public Comfort Stations	\$37,402	\$32,651	\$38,206	\$40,065	4.87%
Community Beautification	\$2,005	\$3,000	\$4,797	\$4,890	1.95%
Urban Forest Management Plan	\$0	\$0	\$0	\$30,000	0.00%
Climate & Environment Initiatives	\$570	\$3,000	\$9,470	\$8,000	-15.52%
Wharf Expenses & Insurance	\$3,961	\$2,781	\$3,765	\$4,158	10.43%
	\$78,449	\$97,285	\$109,274	\$146,436	

**TOWN OF MAHONE BAY
 STATEMENT OF REVENUE & EXPENDITURES
 COMMUNITY SERVICES AND ENVIRONMENTAL DEVELOPMENT
 (ENVIRONMENTAL DEVELOPMENT SERVICES)**

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
NON OPERATING EXPENSES					
Capital Projects	<u>\$1,298,663</u>	<u>\$4,558,268</u>	<u>\$1,298,663</u>	<u>\$3,283,561</u>	152.84%
Total Operating Expenses (Before Depreciation)	<u>\$139,119</u>	<u>\$221,285</u>	<u>\$186,025</u>	<u>\$259,948</u>	
Total Non Operating Expenses	<u>\$1,298,663</u>	<u>\$4,558,268</u>	<u>\$1,298,663</u>	<u>\$3,283,561</u>	
Total Expenses (Before Depreciation)	<u>\$1,437,782</u>	<u>\$4,779,554</u>	<u>\$1,484,688</u>	<u>\$3,543,509</u>	

ENVIRONMENTAL DEVELOPMENT NOTES

1) Community ACCESS-Ability funding application applied for in Feb 2023 - TOMB's contribution

For specific details on the Capital Projects - please see the Capital Projects Section of the Budget

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

ENVIROMENTAL HEALTH SERVICES	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
SEWAGE COLLECTION SYSTEM					
ADMINISTRATION					
SWR - Administration	\$17,965	\$9,533	\$9,653	\$10,529	9.07%
	\$17,965	\$9,533	\$9,653	\$10,529	
SEWAGE COLLECTION SYSTEMS					
Salaries	\$22,601	\$29,714	\$31,113	\$31,148	0.11%
Sewer - Staff Benefits	\$5,298	\$5,977	\$5,503	\$9,270	68.43%
Engineering/Consultants	\$15,000	\$1,000	\$4,380	\$16,000	265.30%
Training Costs - SWR	\$3,301	\$3,500	\$528	\$550	4.16%
Material Expense & Contractors	\$9,225	\$10,450	\$11,058	\$10,450	-5.50%
Monitoring/Testing Fees	\$2,934	\$5,000	\$3,119	\$3,100	-0.62%
Sewer Cleaning Fees	\$6,029	\$8,000	\$2,926	\$18,000	*1 515.09%
	\$64,387	\$63,641	\$58,628	\$88,518	

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

ENVIROMENTAL HEALTH SERVICES	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
SEWAGE LIFT STATIONS					
Maintenance of Pumps	\$2,175	\$3,500	\$0	\$1,500	0.00%
Electricity	\$27,748	\$28,050	\$23,514	\$31,332	33.25%
Insurance	\$707	\$1,021	\$1,021	\$1,206	18.06%
	\$30,630	\$32,571	\$24,535	\$34,038	
SEWAGE TREATMENT & DISPOSAL					
Salaries	\$22,335	\$21,346	\$28,102	\$22,225	-20.91%
Benefits - Sewer Treatment	\$3,585	\$4,316	\$3,826	\$6,945	81.53%
Chemicals - PAA	\$20,108	\$22,000	\$34,779	\$38,000	9.26%
Repairs/Materials - PLANT	\$1,263	\$4,000	\$2,057	\$18,000 *2	775.07%
Electricity	\$30,951	\$36,000	\$27,715	\$44,234	59.60%
Scada Data Lines	\$1,610	\$3,500	\$1,696	\$1,700	0.23%
Answering Service	\$645	\$600	\$645	\$750	16.22%
Insurance	\$392	\$566	\$566	\$669	18.06%
	\$80,888	\$92,328	\$99,386	\$132,523	
	\$193,870	\$198,074	\$192,202	\$265,607	

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

ENVIROMENTAL HEALTH SERVICES

GARBAGE & WASTE COLLECTION

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
Trucking Costs	\$64,150	\$71,344	\$66,070	\$67,000	1.41%
Public Area Waste Collection/Disposal	\$26,974	\$44,437	\$38,291	\$38,000	-0.76%
	\$91,125	\$115,781	\$104,361	\$105,000	

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

ENVIROMENTAL HEALTH SERVICES	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
MUNICIPAL SOLID WASTE SITE					
Joint Services Board (Operating/Capital)	\$78,682	\$83,775	\$72,324	\$91,506	*3 26.52%
Region 6 Operating Costs	\$1,063	\$0	\$1,501	\$1,700	13.28%
	<u>\$80,393</u>	<u>\$83,775</u>	<u>\$74,998</u>	<u>\$93,206</u>	
	<u>\$171,517</u>	<u>\$199,556</u>	<u>\$179,358</u>	<u>\$198,206</u>	
NON OPERATING EXPENSES					
Capital Projects	<u>\$1,438,055</u>	<u>\$3,660,438</u>	<u>\$1,438,055</u>	<u>\$569,450</u>	-60.40%
Total Operating Expenses (Before Depreciation)	<u>\$365,388</u>	<u>\$397,629</u>	<u>\$371,560</u>	<u>\$463,813</u>	
Total Non Operating Expenses	<u>\$1,438,055</u>	<u>\$3,660,438</u>	<u>\$1,438,055</u>	<u>\$569,450</u>	
Total Expenses (Before Depreciation)	<u>\$1,803,443</u>	<u>\$4,058,067</u>	<u>\$1,809,615</u>	<u>\$1,033,263</u>	

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

ENVIROMENTAL HEALTH SERVICES	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
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ENVIRONMENTAL HEALTH NOTES

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

For specific details on the Capital Projects - please see the Capital Projects Section of the Budget

**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	\$21,429	\$24,242	13.13%
PROGRAMS & SERVICES					
Special Projects	\$609	\$4,050	\$0	\$13,000	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	\$16,584	\$20,615	24.31%
Travel/Mileage	\$0	\$1,200	\$0	\$0	0.00%
Swimming Pool Operation	\$20,073	\$19,550	\$24,644	\$26,500	7.53%
Sports Field Operation	\$0	\$0	\$0	\$21,000	0.00%
	\$53,131	\$53,628	\$80,121	\$83,395	

**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
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 *1	-4.89%
Mahone Bay Founders Society	\$6,413	\$7,504	\$7,504	\$8,206 *1	9.35%
	\$18,482	\$19,003	\$20,503	\$20,570	
NON OPERATING EXPENSES					
Capital Projects	\$38,450	\$90,000	\$38,450	\$323,000	740.05%

**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)	\$107,491	\$116,442	\$140,863	\$162,834	
Total Non Operating Expenses	\$38,450	\$90,000	\$38,450	\$323,000	
Total Expenses (Before Depreciation)	\$127,459	\$187,439	\$179,313	\$485,834	

REC & CULTURAL NOTES

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

For specific details on the Capital Projects - please see the Capital Projects Section of the Budget

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

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
EDUCATION					
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	\$197,439	170.09%
	<u>\$73,100</u>	<u>\$73,100</u>	<u>\$73,100</u>	<u>\$197,439</u>	
TAXATION & OTHER GENERAL ADMINISTRATIVE SERVICES					
Low Income Property Subsidy	\$10,800	\$30,000	\$23,000	\$30,000 *1	30.43%
Reduced Taxes Sec 71	\$84,205	\$84,996	\$84,996	\$84,996	0.00%
	<u>\$95,005</u>	<u>\$114,996</u>	<u>\$107,996</u>	<u>\$114,996</u>	

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

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
TRANSFERS TO/FROM FUNDS					
TRANSFER TO OWN FUNDS & AGENCIES-OTHER FUNDS					
Special Reserve Fund - Capital	\$158,927	\$341,150	\$74,658	\$203,161	172.12%
Special Reserve Fund- Town Equipment	\$30,000	\$30,000	\$30,000	\$100,000	233.33%
Special Reserve Fund - Wastewater	\$15,000	\$15,000	\$15,000	\$25,000	66.67%
Special Reserve Fund-Operating	\$150,000	\$150,000	\$150,000	\$0	-100.00%
General Capital Fund (from Revenue)	\$1,395	\$0	\$0	\$0	0.00%
Recreation Infrastructure Reserve	\$0	\$0	\$0	\$15,000	
	\$355,321	\$536,150	\$269,658	\$343,161	
TRANSFER FROM RESERVES					
Transfer- Operating Reserve	\$49,500	\$230,944	\$41,724	\$209,000 *2	400.91%
Transfers- Gas Tax	\$0	\$55,000	\$0	\$55,000	0.00%
Transfers-Equipment Reserve	\$0	\$0	\$0	\$0	0.00%
TOTAL LOCAL GOVERNMENTS	\$49,500	\$285,944	\$41,724	\$264,000	
Department Totals	(\$305,821)	(\$250,206)	(\$227,934)	(\$79,161)	

FISCAL SERVICES NOTES

1) 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

2) 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 Management 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
Transportation Engineering Services	\$ 18,000.00
Total Transfer From Operating Reserve	<u>\$ 209,000.00</u>

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

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24		Budget/Actual % Change
INSIDE REVENUE						
Residential Assessment	\$215,092	\$246,948	\$246,948	\$371,455	*1	33.52%
Commercial Assessment	\$34,156	\$23,309	\$34,058	\$45,004	*1	24.32%
Resource- Assessable	\$2,451	\$2,522	\$2,522	\$3,525	*1	28.44%
	\$251,698	\$272,779	\$283,529	\$419,984		
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	\$0	\$0	\$0	\$83,054		100.00%
TOTAL REVENUE	\$422,366	\$466,467	\$458,075	\$707,217		
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	\$3,086	\$10,591		70.86%
Liability Insurance	\$3,149	\$4,549	\$4,549	\$5,370		15.30%
	\$6,839	\$13,562	\$15,755	\$24,277		

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

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
FIRE FIGHTING FORCE					
Honorarium - General Membership	\$19,428	\$16,800	\$16,800	\$16,800	0.00%
Extra Honorarium	\$0	\$7,500	\$0	\$7,500	100.00%
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	\$36,444	
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	\$755	\$0	0.00%
Electricity	\$15,233	\$17,000	\$41,035	\$49,148	16.51%
Firehall Utility Equipment Maintenance	\$0	\$9,750	\$8,872	\$3,800	-133.48%
Water	\$820	\$1,750	\$4,133	\$3,600	-14.81%
Janitorial	\$0	\$24,100	\$5,675	\$6,000	5.42%
	\$26,065	\$66,091	\$68,190	\$78,031	

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

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
FIRE FIGHTING EQUIPMENT					
Vehicles	\$21,700	\$15,000	\$17,307	\$17,500	1.10%
Hose & Couplings	\$0	\$3,000	\$217	\$3,000	92.77%
Uniforms	\$1,774	\$3,500	\$720	\$3,500	79.44%
Dry Hydrants	\$0	\$500	\$0	\$500	100.00%
Compressor testing and service	\$0	\$2,400	\$0	\$2,400	100.00%
Insurance	\$12,527	\$18,093	\$18,093	\$21,361	15.30%
Other Equipment	\$5,653	\$6,000	\$11,308	\$10,000	-13.08%
Recharging	\$179	\$1,000	\$160	\$2,000	92.00%
Radio Repairs & Licenses	\$1,225	\$3,850	\$2,227	\$12,500	82.18%
Others Expenses	\$3,261	\$1,500	\$2,469	\$2,500	1.24%
	\$46,320	\$54,843	\$52,500	\$75,261	
PROTECTIVE SERVICES - DEBT CHARGES					
FD-Debt Chgs-Interest	\$9,834	\$44,100	\$18,471	\$0	*3 0.00%
DEBT CHARGES					
Principal & Installments Long Term Financing - Fire Hall	\$0	\$0	\$0	\$58,054	*3 100.00%
Principal & Installments Long Term Financing - Fire Station	\$0	\$0	\$0	\$169,271	*3 100.00%
	\$0	\$0	\$0	\$227,325	
SUB TOTAL - FIRE PROTECTION	\$116,168	\$215,589	\$182,931	\$461,337	

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

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % 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	0.00%
	\$180,479	\$250,879	\$227,344	\$245,879	
Operating Surplus/(Deficit)	\$125,719	(\$0)	\$47,799	\$0	

FIRE PROTECTION SERVICES NOTES

- 1) 23/24 rate change from 0.167 to 0.209
- 2) Charitable donations received by the Town. To be contributed to Fire Equipment Reserve
- 3) Interest for Long Term Debt has been moved and consolidated with its corresponding principal payments

For specific details on the Capital Projects - please see the Capital Projects Section of the Budget

**TOWN OF MAHONE BAY
WATER UTILITY**

2023-24 is the third consecutive year with no change in water rates.

During these past three years costs - for chemical, electricity, labour, etc. - have continued to rise.

The 2023-24 water utility budget includes an allocation of funds for a rate study to support an application to the Nova Scotia Utility and Review Board to ensure rates are appropriate to cover costs going forward.

In addition to the water operating budget for 2023-24, water utility capital projects beginning in 2023-24 include the continuation of upgrades to primary water distribution infrastructure on Main Street, reducing water loss while improving flows to support development and fire protection. It is anticipated that this major project will be supported by 73% Federal and Provincial funding. The Town Council's 2021-25 strategic plan established the goal of 50% replacement of water infrastructure on Main Street by 2025.

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24		Budget/Actual % Change
METERED SALES						
Residential	\$359,160	\$373,526	\$358,969	\$370,779	*1	3.29%
Commercial	\$185,927	\$211,279	\$204,051	\$210,765		3.29%
	\$545,086	\$584,805	\$563,020	\$581,543		
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		

**TOWN OF MAHONE BAY
WATER UTILITY**

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	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
TOTAL OPERATING REVENUE	\$749,931	\$777,484	\$755,160	\$773,922	
NON-OPERATING REVENUE					
Interest	\$652	\$1,000	\$1,415	\$1,500	5.98%
Other	\$58	\$500	\$231	\$500	116.09%
	\$710	\$1,500	\$1,647	\$2,000	

**TOWN OF MAHONE BAY
WATER UTILITY**

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	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
TOTAL REVENUE	\$750,641	\$778,984	\$756,807	\$775,922	
SUPERVISION & MAINTENANCE					
Maintenance of Intakes	\$406	\$4,000	\$406	\$4,000	886.41%
TOTAL SOURCE OF SUPPLY	\$406	\$4,000	\$406	\$4,000	

PUMPING

**TOWN OF MAHONE BAY
WATER UTILITY**

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In addition to the water operating budget for 2023-24, water utility capital projects beginning in 2023-24 include the continuation of upgrades to primary water distribution infrastructure on Main Street, reducing water loss while improving flows to support development and fire protection. It is anticipated that this major project will be supported by 73% Federal and Provincial funding. The Town Council's 2021-25 strategic plan established the goal of 50% replacement of water infrastructure on Main Street by 2025.

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
OPERATING & MAINTENANCE					
Operating Labor	\$10,072	\$5,765	\$9,183	\$8,286	-9.77%
Power Purchased	\$16,607	\$16,600	\$20,097	\$24,693	22.87%
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	\$34,165	\$39,480	
TOTAL PUMPING	\$29,500	\$28,365	\$34,165	\$39,480	

WATER TREATMENT

**TOWN OF MAHONE BAY
WATER UTILITY**

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	Actual 2021/22 Unaudited 2022/23	Budget 2022/23 Budget 2023/24	Unaudited 2022/23 Unaudited 2022/23	Budget 2023/24 Budget 2023/24	Budget/Actual % Change
SUPERVISION & ENGINEERING					
WTR - Administration Salaries	\$25,726	\$30,221	\$12,066	\$13,161	9.07%
	\$25,726	\$30,221	\$12,066	\$13,161	
OPERATING LABOR	\$35,028	\$23,598	\$32,282	\$28,758	-10.92%
OPERATING SUPPLIES & EXPENSES					
Chemicals & Additives	\$46,059	\$72,000	\$73,770	\$74,000	0.31%
Water Testing Fees	\$11,918	\$15,920	\$16,952	\$16,500	-2.67%
Treatment Structures & Improvements	\$5,213	\$10,690	\$7,828	\$13,690	74.88%
Electricity	\$26,440	\$31,600	\$20,962	\$22,122	5.53%
Internet/ Scada	\$4,654	\$4,000	\$3,740	\$3,000	-19.78%
Answering Service	\$645	\$600	\$645	\$700	8.47%
Finance Software/Hardware	\$0	\$1,248	\$70	\$4,363	6161.23%
MJSB - IT Services	\$0	\$8,720	\$12,247	\$19,063	55.65%

**TOWN OF MAHONE BAY
WATER UTILITY**

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	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
Treatment - Equipment	\$4,341	\$12,500	\$13,455	\$13,500	0.33%
	\$99,272	\$157,278	\$149,670	\$166,938	
TOTAL WATER TREATMENT TRANSMISSION & DISTRIBUTION	\$160,026	\$211,097	\$194,018	\$208,857	
SUPERVISION & ENGINEERING	\$9,950	\$10,000	\$4,599	\$10,000	117.43%
OPERATING LABOR - MAINS MAINTENANCE OF PLANTS	\$101,641	\$66,051	\$99,784	\$83,055	-16.77%
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	\$8,778	\$10,000	13.92%
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	\$6,325	\$4,000	-36.76%
Meters	\$142	\$2,500	\$4,385	\$3,000	-31.59%

**TOWN OF MAHONE BAY
WATER UTILITY**

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	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
Hydrants	\$1,919	\$2,500	\$1,034	\$1,800	74.02%
	\$26,258	\$36,000	\$24,248	\$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	\$136,141	\$143,830	

ADMIN & GENERAL

SALARIES

Allocated	\$76,022	\$83,145	\$83,197	\$97,122	16.74%
Professional Development	\$0	\$3,200	\$0	\$3,200	0.00%
Physical Development	\$0	\$400	\$0	\$400	0.00%
Officers & Executives	\$8,367	\$8,676	\$8,379	\$9,336	11.43%
	\$84,389	\$95,421	\$91,575	\$110,059	

GENERAL OFFICE EXPENSES

**TOWN OF MAHONE BAY
WATER UTILITY**

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	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
Training - Water	\$822	\$4,350	\$1,175	\$4,350	270.26%
Health and Safety - Water	\$3,565	\$4,000	\$5,756	\$4,000	-30.50%
Admin - General Office Expense	\$622	\$500	\$630	\$650	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	\$40,351	\$66,567	64.97%
Uncollectible Accounts	\$1,948	\$300	\$386	\$300	-22.30%
	\$62,019	\$70,944	\$66,720	\$95,288	
ADMIN & GENERAL CONTINUED					
PROFESSIONAL FEES					
Auditors	\$4,200	\$11,220	\$9,895	\$15,840	60.09%
Legal	\$813	\$750	\$4,682	\$750	-83.98%
Special Services	\$15,000	\$3,000	\$613	\$10,000	1532.17%
	\$20,013	\$14,970	\$15,189	\$26,590	

**TOWN OF MAHONE BAY
WATER UTILITY**

2023-24 is the third consecutive year with no change in water rates.

During these past three years costs - for chemical, electricity, labour, etc. - have continued to rise.

The 2023-24 water utility budget includes an allocation of funds for a rate study to support an application to the Nova Scotia Utility and Review Board to ensure rates are appropriate to cover costs going forward.

In addition to the water operating budget for 2023-24, water utility capital projects beginning in 2023-24 include the continuation of upgrades to primary water distribution infrastructure on Main Street, reducing water loss while improving flows to support development and fire protection. It is anticipated that this major project will be supported by 73% Federal and Provincial funding. The Town Council's 2021-25 strategic plan established the goal of 50% replacement of water infrastructure on Main Street by 2025.

	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
OTHER OPERATING EXPENSES					
Regulatory Expenses	\$1,590	\$1,650	\$1,640	\$11,650	610.37%
Janitor Labour/Supplies	\$0	\$5,700	\$4,071	\$5,700	40.00%
Insurance	\$9,260	\$13,375	\$13,375	\$15,791	18.06%
TOTAL	\$10,850	\$20,725	\$19,086	\$33,141	
TOTAL ADMIN & GENERAL	\$177,272	\$202,060	\$192,571	\$265,077	
DEPRECIATION	\$128,223	\$130,000	\$136,737	\$136,737	0.00%
TAXES	\$688	\$650	\$693	\$650	-6.26%
TOTAL OPERATING EXPENSES	\$640,297	\$697,046	\$694,731	\$798,631	
OPERATING SURPLUS (DEFICIT)	\$110,345	\$81,938	\$62,076	(\$22,709)	
NON OPERATING EXPENSES					
REDEMPTION OF LONG TERM DEBT					
Principal	(\$203,000)	\$54,211	\$54,200	\$54,211	0.02%

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

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	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
OTHER INTEREST					
Non-Oper.-Other 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	\$0	\$0	
TOTAL NON OPERATING EXPENSES	(\$196,447)	\$84,458	\$92,824	\$98,613	
UTILITY SURPLUS (DEFICIT)	\$306,792	(\$2,520)	(\$30,748)	(\$121,322)	

WATER UTILITY NOTES

1) No rate change for 2023/24

2) No rate change for 2023/24

For specific details on the Capital Projects - please see the Capital Projects Section of the Budget

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

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The Town Council’s 2021-25 strategic plan established the goal of 80% renewable energy on the Town’s grid by 2025.

	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	\$1,106,810	\$1,374,091	*1	19.45%
Commercial Service-Sales	\$113,651	\$108,150	\$100,904	\$115,651	*1	12.75%
Industrial Power-Sales	\$746,269	\$855,360	\$766,086	\$928,074	*1	17.45%
Street Lighting	\$46,268	\$48,204	\$46,264	\$52,693	*1	12.20%
Misc. Revenue (Conn Charges)	\$2,900	\$3,605	\$2,517	\$2,885	*1	12.74%
Electrical Wiring Permit Fees	\$14,554	\$3,399	\$11,368	\$13,616	*1	16.51%
	\$2,022,774	\$2,148,628	\$2,033,949	\$2,487,010		

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

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	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
NON OPERATING REVENUE					
Interest on Overdue Accounts	\$3,817	\$3,600	\$4,732	\$5,282	10.41%
Interest Revenue	\$0	\$0	\$1,087	\$2,000	45.64%
EV CHARGING STATION REVENUE	\$0	\$0	\$1,072	\$2,001	46.43%
Other Revenue	\$28,682	\$17,500	\$15,182	\$17,500	13.24%
	\$32,499	\$21,100	\$22,073	\$26,783	
TOTAL REVENUE	\$2,055,273	\$2,169,728	\$2,056,023	\$2,513,793	

**TOWN OF MAHONE BAY
ELECTRIC LIGHT UTILITY
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	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	\$366,538	\$540,671	32.21%
Power Purchased - Imports	\$612,466	\$891,871	\$383,832	\$0	0.00%
	\$1,419,748	\$1,694,209	\$1,392,809	\$2,047,318	
DISTRIBUTION COSTS					
Supervision Salaries	\$11,940	\$19,628	\$0	\$20,000	100.00%
Salaries	\$156,515	\$149,555	\$148,992	\$167,658	11.13%
Staff Mileage	\$0	\$600	\$0	\$1,000	100.00%
Employee Benefits	\$29,900	\$54,109	\$29,504	\$38,620	23.60%
Engineering/Consultants	\$0	\$5,000	\$0	\$5,000	100.00%
Contracted Services -Operating	\$26,125	\$30,000	\$7,789	\$30,000	*2 74.04%
Supplies	\$0	\$1,000	\$192	\$1,000	80.81%
Staff Communications -Cell Phones	\$2,457	\$2,500	\$2,029	\$1,950	-4.03%

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

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	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
Meters Expenses	\$318	\$5,000	\$1,350	\$3,000	55.01%
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	\$416	\$259	-60.75%

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

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	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
DISTRIBUTION COSTS CONT'D					
Street Light Expense	\$1,393	\$1,200	\$3,156	\$3,500	9.82%
Small Tools	(\$18,605)	\$6,000	\$3,010	\$5,000	39.81%
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	\$14,463	\$14,500	0.25%
Other Expense	\$32,803	\$29,112	\$1,211	\$2,000	39.46%
	\$274,744	\$368,246	\$227,406	\$339,836	
ADMINISTRATION					
Executive Salaries	\$20,918	\$21,692	\$20,946	\$23,340	10.26%
Accounting Salaries & CAO	\$90,669	\$98,831	\$96,839	\$113,910	14.99%
Other Office Salaries	\$24,817	\$26,000	\$11,689	\$12,069	3.16%

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	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
Auditors	\$6,900	\$16,830	\$14,842	\$23,760	37.53%
Bad Debt Expense	\$7,332	\$1,000	\$736	\$1,000	26.38%
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	\$38,801	12.25%
MJSB - IT Services	\$0	\$13,081	\$24,913	\$30,713	18.88%
Finance Software/Hardware	\$0	\$1,716	\$3,570	\$7,193	50.36%
Misc Office Expenses	\$727	\$500	\$436	\$3,000	85.45%
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	\$22,385	\$140,000	84.01%

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

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	Actual 2021/22	Budget 2022/23	Unaudited 2022/23	Budget 2023/24	Budget/Actual % Change
	\$251,209	\$320,107	\$258,461	\$425,174	
Depreciation of Plant	\$50,926	\$46,000	\$51,308	\$46,000	-11.54%
TOTAL OPERATING EXPENSES	\$1,996,615	\$2,412,562	\$1,929,984	\$2,858,328	
OPERATING SURPLUS (DEFICIT)	\$58,658	(\$242,834)	\$126,038	(\$344,535)	
NON OPERATING EXPENSES					
Interest Expense	\$518	\$500	\$1,921	\$500	-284.15%
Capital From Revenue	\$4,375	\$0	\$0	\$0	0.00%
TOTAL NON OPERATING EXPENSES	\$4,893	\$500	\$1,921	\$500	
UTILITY SURPLUS (DEFICIT)	\$53,765	(\$243,334)	\$124,118	(\$345,035)	364,775.00

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

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

1) NSUARB approved rates have been applied. Please see the decision from NSUARB for further information on the rates.

2) Addition of contract services for vegetation and tree removal services.

For specific details on the Capital Projects - please see the Capital Projects Section of the Budget

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	
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					
Investment income	\$3,964	\$3,400	\$4,082	\$4,300	5.33%
Grant from Town	\$7,570	\$27,570	\$42,010	\$8,050	-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

2023-24 POTENTIAL SPECIAL PROJECTS / STRATEGIC INITIATIVES

TOWN GENERAL OPERATING 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
1	MPS / LUB Update (Ongoing) Description: Planning documents update contracted to Uprise Consulting, begun in 2020-21, to be completed in 2023-24. Funding: Operating Reserve (Town)	\$31,000	\$0	\$80,000	\$49,000	\$80,000	\$0	\$0	\$0	2.1.1
2	Accessibility Audits (Carried Forward) Description: The Town participated in the development of the Lunenburg County Accessibility Plan in 2020-21. Each of the five units in the County signing onto this plan must now develop their own operational plans to implement this County-wide Accessibility Plan; Mahone Bay will contract engineering resources to support this process, beginning with recreation and culture facilities in 2023-24. Funding has been sought from the Provincial Community Access-Ability Program. Funding: Operating Reserve (Town)	\$20,000	\$21,475	\$41,475	\$0	\$25,000	\$0	\$0	\$21,475	1.3.1
3	New Logo Development (Ongoing) Description: Development of new logo for TOMB Funding: Operating Reserve (Town)	\$25,000	\$0	\$25,000	\$0	\$25,000	\$0	\$0	\$0	2.3.3
4	Urban Forest Management Plan (Carried Forv Description: Development of Management Plan to guide Town vegetation management / management of Town-owned properties and inform private practices and new development, supported by contracted expertise. Funding: Operating Reserve (Town)	\$30,000	\$0	\$30,000	\$0	\$5,000	\$0	\$0	\$0	3.3.1
5	Housing Strategy Development (Carried Forv Description: Development of Housing Strategy with affordability as its focus, as per Council's 2021-25 Strategic Plan; contracted. More information at https://assets.cmhc-schl.gc.ca/sf/project/cmhc/pdfs/content/en/housing-action-plans-guide-for-municipalities.pdf?rev=e78806ce-72a6-4c8e-9ef7-9ff73960e69b . Waiting on Provincial Housing Needs Assessment for Mahone Bay, anticipated in Spring 2023. Funding: Operating Reserve (Town)	\$30,000	\$0	\$30,000	\$0	\$5,000	\$0	\$0	\$0	2.1.2
6	Audit Controls (Carried Forward) Description: Additional audit controls work with Municipal Auditor to address issues noted in prior year's management letter. Funding: Operating Reserve (Town)	\$27,300	\$0	\$27,300	\$0	\$0	\$0	\$0	\$0	2.3.1
7	Stormwater Inflow / Infiltration Study Description: Wastewater system infiltration / stormwater inflow study to better target wastewater system investments in the future. Funding: Wastewater Reserve (Town)	\$10,000	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	1.1.3
8	Human Resources Manual Update Description: Update of Town's human resources manual with MJSB HR. Funding: Operating Reserve (Town)	\$15,000	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	2.3.1
9	Traffic Engineering Services Description: Review of Edgewater - Main Intersection / other transportation engineering.	\$18,000	\$0	\$29,500	\$11,500	\$30,000	\$0	\$0	\$0	1.3.2

2023-24 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
1	Water Rate Study (Carried Forward) Description: Contracted water rate design study to inform rates and regulations application to NSUARB for 2024-26 period. Funding: Water Surplus Funds	\$10,000	\$0	\$10,000	\$0	\$10,000	\$0	\$0	\$0	1.1.1
2	Water System Assessment Report Description: Contracted external engineering report required periodically for all water utilities. Funding: Water Surplus Funds	\$10,000	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	1.1.3

2023-24 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
1	Electrical Rate Study and GRA	\$63,615	\$0	\$70,000	\$6,385	\$16,000	\$0	\$0	\$0	1.1.1
	Description: Contracted electrical rate study (BDR) and General Rate Application process with Nova Scotia Utility and Review Board.									
	Funding: Electric Surplus Funds									
2	Resourcing Study	\$30,000	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	1.1.1
	Description: 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	\$55,000
Wind Dividend from AREA	\$0
Total Capital Revenue Available	\$540,600
Less:	
Principal Debt Charges (Town)	\$197,439
Contribution to Town Equipment Reserve	\$100,000
Contribution to Wastewater Reserve	\$25,000
Contribution to Town Operating Reserve	\$0
Contribution to Recreation Reserve	\$15,000
Total Transfers/Debt Charges	\$337,439
Funds Contributed to Capital Reserve	\$203,161

Proposed 2023-24 Capital Budget (Town)

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

5	Arrow Board Description: Arrow board for Ranger Town Funds Source: Town Equipment Reserve	Transportation Services	\$2,000	\$0	\$2,000
6	Replace 2011 Dodge Truck 5500 Description: Plow truck Town Funds Source: Town Equipment Reserve	Transportation Services	\$95,000	\$0	\$95,000
7	Culvert Replacement Description: Jubilee Pond Culvert replacement Town Funds Source: Capital Out of Revenue	Environmental Development	\$16,000	\$0	\$16,000
8	Asphalt Repairs Description: Asphalt Repairs on west Main St. near WW treatment entrance Town Funds Source: Capital Out of Revenue	Transportation Services	\$35,000	\$0	\$35,000

9	Sidewalk - Fairmont St. Description: Repair/Replace Existing Sidewalk as needed Town Funds Source: Gas Tax Reserve	Transportation Services	\$40,000	\$0	\$40,000
				External Funds Source: N/A	
10	Fairmont Street (Pleasant to top of Fairmont) Description: Mill and repave, coordinated with stormwater improvements Town Funds Source: Gas Tax Reserve	Transportation Services	\$86,000	\$0	\$86,000
				External Funds Source: N/A	
11	Replace Main St Brook Railing (394 Main) Description: Broken railing repair Town Funds Source: Capital Out of Revenue	Transportation Services	\$3,000	\$0	\$3,000
				External Funds Source: N/A	
12	Install turning area at Town limits on Fauxburg Road Description: Turning area to facilitate snow clearing operations Town Funds Source: Capital Out of Revenue	Transportation Services	\$4,500	\$0	\$4,500
				External Funds Source: N/A	
13	Pleasant-Main Intersection Description: T-Up of Pleasant-Main Intersection (engineering in 2023-24) Town Funds Source: Gas Tax Reserve	Transportation Services	\$5,000	\$0	\$5,000
				External Funds Source: N/A	

14	Edgewater Trail Description: Raised Multi-Use Coastal Trail (engineering in 2023-24) Town Funds Source: Borrowing	Transportation Services	\$59,568	\$89,352	\$148,920
External Funds Source: Federal Active Transportation Fund (60%)					
15	Town Hall Exterior Description: Necessary exterior repairs and improvements and painting Town Funds Source: Borrowing	General Government	\$230,000	\$0	\$230,000
External Funds Source: N/A					
16	Town Hall Electrification Description: Electric boiler conversion and additional heat pump (completes transition from fossil fuels) Town Funds Source: Borrowing	Environmental Development	\$30,000	\$0	\$30,000
External Funds Source: N/A					

17	Town Hall Parking and Crossing Improvement Description: Demolition of old garage and conversion to staff parking, reconfiguration of public parking and addition of crossing Town Funds Source: Borrowing	Transportation Services	\$30,000	\$0	\$30,000
18	Pump out station Description: Requested Town contribution (Wooden Boat Society) replacement of Pump-Out station for marina Town Funds Source: Capital Out of Revenue	Recreation & Culture	\$12,000	\$0	\$12,000
19	Edgewater Shoreline (Coastal Action) - Phase 1 Description: Living Shore Phase 1 - to the end of the public parking lots, committed Town contribution Town Funds Source: Capital Reserve	Environmental Development	\$100,000	\$0	\$100,000

20	Edgewater Shoreline - Phase 2 Description: Complete Sea Level Rise/Storm Protection - Edgewater St. (engineering in 2023-24) Town Funds Source: Borrowing	Environmental Development	\$50,000	<i>\$150,000</i>	\$200,000
		External Funds Source: TBD (~75%)			
21	Community Solar Garden Description: Construction of Solar Garden at WWTF (completing construction in 2023-24) Town Funds Source: Borrowing	Environmental Development	\$785,581	<i>\$2,123,980</i>	\$2,909,561
		External Funds Source: ICIP Climate Mitigation (73%)			
22	Edgewater Beautification Description: Fix/Repair Bayview Cemetery Fence (begun in 2022-23, only painting remains) Town Funds Source: Capital Out of Revenue	Recreation & Culture	\$6,000	<i>\$0</i>	\$6,000
		External Funds Source: N/A			
23	Waste Receptacles Description: Purchase additional Waste Receptacles for various locations Town Funds Source: Capital Out of Revenue	Environmental Health	\$12,000	<i>\$0</i>	\$12,000
		External Funds Source: N/A			

24	Michael O'Connor Memorial Bandstand - Phase 3 Description: Additional Planned Bandstand Improvements (carry forward) Town Funds Source: Capital Reserve	Recreation & Culture	\$5,000	\$15,000	\$20,000
External Funds Source: Canada Cultural Spaces Program + Donations					
25	Aquatic Garden Entrance(s) Description: Improve Access to Aquatic Gardens Park (Clairmont St.)(carry forward) Town Funds Source: Capital Out of Revenue	Recreation & Culture	\$10,000	\$0	\$10,000
External Funds Source: N/A					
26	Sports Field Barrier Description: Barrier at sports field (between parking and facilities) Town Funds Source: Recreation Reserve	Recreation & Culture	\$12,000	\$0	\$12,000
External Funds Source: N/A					
27	Grub B Gone for Bayview cemetery and ballfield Description: Necessary repairs and preventative applications Town Funds Source: Capital Out of Revenue	Recreation & Culture	\$11,500	\$0	\$11,500
External Funds Source: N/A					
28	Ballfield and Bayview Cemetery spring lawn repairs Description: Necessary repairs and preventative applications Town Funds Source: Capital Out of Revenue	Recreation & Culture	\$16,500	\$0	\$16,500
External Funds Source: N/A					

29	Grub B Gone for Edgewater Description: Necessary repairs and preventative applications Town Funds Source: Capital Out of Revenue	Recreation & Culture	\$2,500	\$0	\$2,500
30	Marina boardwalk repair/improvement Description: Necessary repair / access improvements to boardwalk Town Funds Source: Capital Out of Revenue	Recreation & Culture	\$2,500	\$0	\$2,500
31	Edgewater Comfort Station Description: Accessibility improvements and non-Accessibility repairs Town Funds Source: Capital Reserve	Recreation & Culture	\$41,250	\$41,250	\$82,500
32	Main Comfort Station Description: Accessibility improvements and non-Accessibility repairs Town Funds Source: Capital Reserve	Recreation & Culture	\$38,750	\$38,750	\$77,500
33	New washer and dryer at Marina comfort station Description: Service enhancement for Mahone Bay Marina (no additional space needed) Town Funds Source: Capital Out of Revenue	Recreation & Culture	\$5,000	\$0	\$5,000

34	Support for bench installation Description: support for bench installations Town Funds Source: Capital Out of Revenue	Environmental Development	\$20,000	\$0	\$20,000
35	Jubilee Park new gazebo roof Description: Necessary replacement of roof Town Funds Source: Recreation Reserve	Environmental Development	\$3,000	\$0	\$3,000
36	VIC: New thermal pane window inserts and mini split Description: Recommendations for Visitor Information Centre building Town Funds Source: Capital Out of Revenue	Recreation & Culture	\$10,000	\$0	\$10,000
37	Pool - new build or major renovation Description: Pool Renovations / New Pool in 2024-24 (minor repairs and engineering in 2022-23) Town Funds Source: Borrowing	Recreation & Culture	\$55,000	\$0	\$55,000
38	Tree Donations Recognition Description: Commissioning an appropriate display to recognize the donation of 100 trees. Town Funds Source: Capital Out of Revenue	Environmental Development	\$5,000	\$0	\$5,000
			\$2,145,649	\$2,458,332	\$4,603,981

Funding Summary:

Capital Out of Revenue:	\$171,500
Capital Reserve:	\$185,000
Equipment Reserve (Town):	\$308,000
Recreation Reserve:	\$15,000
Borrowing MFC:	\$1,335,149
Gas Tax Reserve:	\$131,000
External Sources:	<u>\$2,458,332</u>
Total 2023/24 Capital Cost (Town)	<u><u>\$4,603,981</u></u>

Proposed 2023-24 Capital Budget (Fire Services)

	Department	2023-24 (Town Cost)	2023-24 (External Funds)	2023-24 (Total Cost)
1	Radio's & Pagers Protective Services	\$3,000	\$0	\$3,000
	Description: Purchase of New Radio's & Pagers			
	Town Funds Source: Fire Equipment Reserve		External Funds Source: N/A	
2	New PPE Protective Services	\$10,000	\$0	\$10,000
	Description: Purchase of New PPE			
	Town Funds Source: Fire Equipment Reserve		External Funds Source: N/A	
3	Fire Vehicle - Pumper Protective Services	\$400,000	\$0	\$400,000
	Description: Buy New Fire Pumper Vehicle (initial payment in 2023-24, remainder in 2024-25)			
	Town Funds Source: Borrowing / Fire Equipment Reserve		External Funds Source: N/A	
4	Additional Helmets Protective Services	\$5,000	\$15,000	\$20,000
	Description: Purchase of 30 new (replacement) helmets			
	Town Funds Source: Fire Equipment Reserve (50/50)		External Funds Source: N/A	
		\$418,000	\$15,000	\$433,000

Funding Summary:

Equipment Reserve (Fire):	\$218,000
Borrowing MFC:	\$200,000
External Sources:	\$0
Total 2023/24 Capital Cost (Town)	\$418,000

Proposed 2023-24 Capital Budget (Water Utility)

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

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

10	Reserve Pump Replacement Description: Replacement of PS3 Reserve Pump Town Funds Source: Water Capital Reserve	Water	\$11,500	\$0	\$11,500
11	Flow Meter at Water Treatment Plant Description: Install Flow Meter at Water Treatment Plant (carry forward) Town Funds Source: Water Capital Reserve	Water	\$3,000	\$0	\$3,000
12	Gate Valves Description: Gate Valve replacement Program Town Funds Source: Water Capital Reserve	Water	\$6,000	\$0	\$6,000

13	Thermal Imager	Water	\$5,000	\$0	\$5,000
	Description: Thermal imaging camera to be shared between utilities (water share)				
	Town Funds Source: Water Capital Reserve		External Funds Source: N/A		
14	Underground Locator	Water	\$2,500	\$0	\$2,500
	Description: Underground utility locator to be shared between utilities (water share)				
	Town Funds Source: Water Capital Reserve		External Funds Source: N/A		
15	Level Control Valve - Smart Positioner (carried forward)	Water	\$2,500	\$0	\$2,500
	Description: Install Level Control Valve				
	Town Funds Source: Water Capital Reserve		External Funds Source: N/A		
			\$196,818	\$163,082	\$359,900

Funding Summary:

Water Capital (Depreciation) Reserve	\$120,000
Borrowing MFC:	\$60,318
Water Surplus Funds	\$16,500
External Sources:	\$163,082
Total 2023/24 Capital Cost (Water)	\$359,900

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 Source: N/A		
	Security Cameras	Environmental Health	\$6,000	\$0	\$6,000
2	Description: Install Security Camera (WWTF)(Carry forward)				
	Town Funds Source: Capital Out of Revenue		External Funds Source: N/A		
	Fairmont/Pinegrove Drainage Improvement	Environmental Health	\$120,000	\$0	\$120,000
3	Description: Storm infrastructure improving drainage (Carry forward)				
	Town Funds Source: Gas Tax Reserve		External Funds Source: N/A		

4	Main at RPS Stormwater Description: Improve Drainage - Main Street at RPS Entrance Town Funds Source: Capital Out of Revenue	Environmental Health	\$20,000	\$0	\$20,000
External Funds Source: N/A					
5	ICIP Priority #2 - Wastewater Rehabilitation and Improve Description: Wastewater portion Main St. West Town Funds Source: Borrowing	Environmental Health	\$60,318	\$163,082	\$223,400
External Funds Source: ICIP (73%)					
6	Service Extensions Description: Wastewater Service Extension Stovepipe Lane (supporting new development) Town Funds Source: Capital Out of Revenue	Environmental Health	\$41,000	\$0	\$41,000
External Funds Source: N/A					
7	PAA Pilot Project Description: Modification of chemical building for peracetic acid pilot and final report (carry forward) Town Funds Source: Capital Reserve	Environmental Health	\$18,500	\$18,500	\$37,000
External Funds Source: PCAP (50%)					
8	Lift Station Repairs Description: Lift Station Refurbishment (carry forward) Town Funds Source: Wastewater Reserve	Environmental Health	\$40,000	\$0	\$40,000
External Funds Source: N/A					

9	Sewer Lift Station Description: Replace Station Level Controller (as needed) Town Funds Source: Wastewater Reserve	Environmental Health	\$2,400	\$0	\$2,400
10	WWTP Lab/Equipment Description: Portable Dissolved Oxygen Meter Town Funds Source: Capital Out of Revenue	Environmental Health	\$3,150	\$0	\$3,150
11	Stormwater Management Description: Edgewater Street Stormwater High Tide valve Town Funds Source: Capital Out of Revenue	Environmental Health	\$20,000	\$0	\$20,000
12	Thermal Imager Description: Thermal imaging camera to be shared between utilities (wastewater share) Town Funds Source: Capital Out of Revenue	Environmental Health	\$5,000	\$0	\$5,000
13	Underground Locator Description: Underground utility locator to be shared between utilities (wastewater share) Town Funds Source: Capital Out of Revenue	Environmental Health	\$2,500	\$0	\$2,500

14	Sewer Lift Station (carried forward)	Environmental Health	\$12,000	\$0	\$12,000
	Description: Replace Small Pump (Lift Station 2 or 3)				
	Town Funds Source: Capital Out of Revenue		External Funds Source: N/A		
15	WWTP SCADA (carried forward)	Environmental Health	\$15,000	\$0	\$15,000
	Description: Connect SCADA at Wastewater Treatment Plant				
	Town Funds Source: Capital Out of Revenue		External Funds Source: N/A		
			\$375,868	\$181,582	\$557,450

Capital Out of Revenue:	\$124,650
Wastewater Reserve	\$42,400
External Funds	\$181,582
MFC Borrowing	\$60,318
Gas Tax Reserve	\$120,000
Town Capital Reserve	\$28,500
Total 2023/24 Capital Cost (Wastewater)	\$557,450

Proposed 2023-24 Capital Budget (Electric Utility)

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

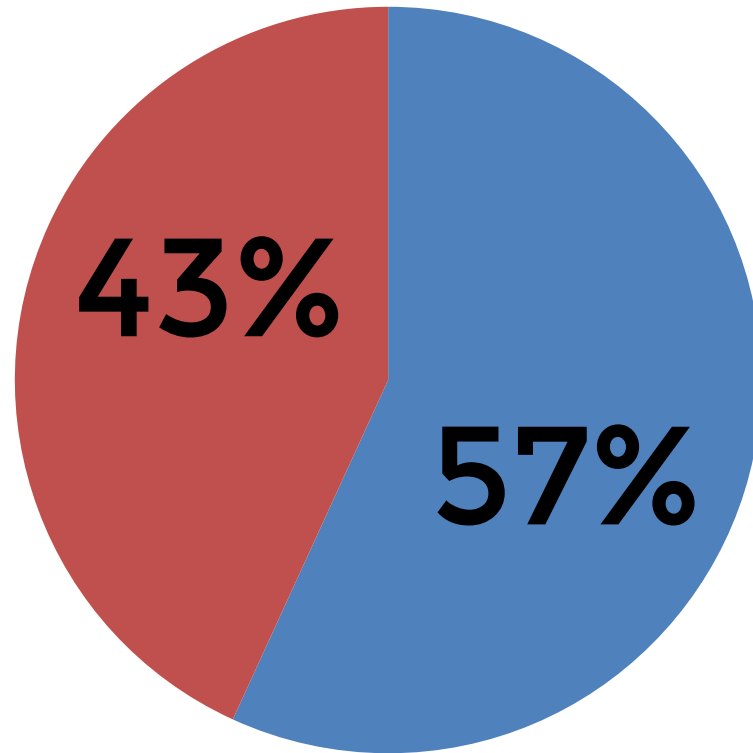
4	PBC Transformers Replacement Project	Electric Utility	\$400,000	\$0	\$400,000
	Description: An additional voltage regulator is required to offset increased demand on Western circuit				
	Town Funds Source: Borrowing MFC		External Funds Source: N/A		
5	Thermal Imager	Electric Utility	\$5,000	\$5,000	\$10,000
	Description: Thermal imaging camera to be shared between utilities (electrical share)				
	Town Funds Source: Electric Capital Reserve		External Funds Source: Cost Shared (RELC)		
6	Underground Locator	Electric Utility	\$2,500	\$2,500	\$5,000
	Description: Underground utility locator to be shared between utilities (electrical share)				
	Town Funds Source: Electric Capital Reserve		External Funds Source: Cost Shared (RELC)		

7	New Street Lights	Electric Utility	\$5,000	\$0	\$5,000
	Description: As needed to support development				
	Town Funds Source: Electric Capital Reserve		External Funds Source: N/A		
8	Voltage Regulator	Electric Utility	\$100,000	\$0	\$100,000
	Description: Replacement of depreciated system infrastructure as needed				
	Town Funds Source: Electric Capital Reserve		External Funds Source: N/A		
9	Utility Truck	Electric Utility	\$40,000	\$40,000	\$80,000
	Description: An additional voltage regulator is required to offset increased demand on Western circuit				
	Town Funds Source: Borrowing MFC		External Funds Source: Cost Shared (RELC)		
			\$601,500	\$47,500	\$649,000

Funding Summary:

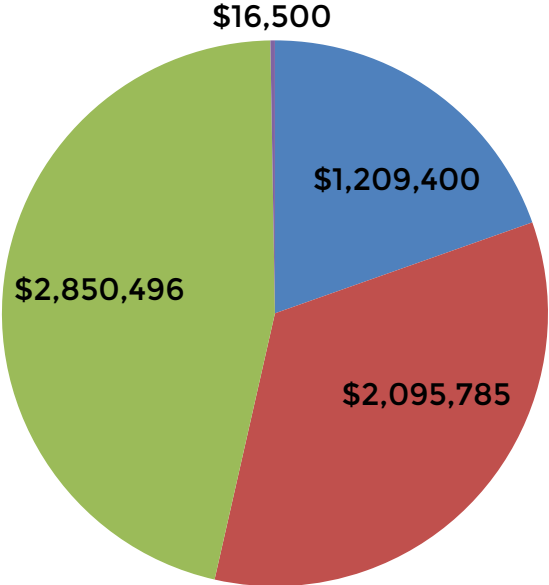
Capital Reserve (Electric):	\$161,500
Borrowing MFC:	\$440,000
Electric Operating Funds (Surplus):	\$0
External Sources:	\$47,500
Total 2023/24 Capital Cost (Electrical)	\$649,000

Projected Capital Project Funding



■ Town Funds ■ External Funds

Projected Capital Town Financing Detail



■ Transfer From Reserves

■ Borrowing MFC

■ External Sources

■ Operating Funds

TOWN OF MAHONE BAY 10 YEAR CAPITAL PLAN 2023-2034

#	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	2032/33
PUBLIC 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	7,244	7,244										
3	Public Works Mower	Purchase of a Toro Z4000 - 60 Mower	15,638	15,638										
4	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									
6	Equipment Trailer	Enclosed trailer for landscaping equipment	9,000		9,000									
7	Flail Mower Attachment	Flail mower attachment for vegetation removal	42,000		42,000									
8	Arrow Board	Arrow board for Ranger	2,000		2,000									
9	Replace 2011 Dodge Truck 5500	Plow truck (electric by 2030)	220,000		95,000							125,000		
10	Replace 2008 International 7300 Truck	Used truck with spreader-dump and plow	360,000			180,000							180,000	
11	Replace 2012 Ford Ranger Truck	Utility truck (electric by 2030)	108,000				108,000							
12	Replace 2011 JCB 4WD Backhoe - Diesel	Used backhoe	191,000				191,000							
13	Replace 2020 Ford Truck - Gas	Truck for Public Works (electric by 2030)	90,000								90,000			
14	2023 Toro Zero Turn Mower - Electric	New electric zero turn mower	55,000								55,000			
15	Boss Poly Truck Salt Spreader	New Truck Salt Spreader	13,000								13,000			
			2,855,803	125,803	408,000	1,560,000	299,000	0	0	0	158,000	125,000	180,000	0
TRANSPORTATION & INFRASTRUCTURE														
16	Side walks and curb replacement	Side walk and curb repairs - Main St and Long H	32,771	32,771										
17	Chip seal Stovepipe Lane	Chip seal Stovepipe Lane (every 7 years)	19,193	7,193							12,000			
18	Transportation Projects 2021-22	Improved crossings, speed humps, etc.	21,859	21,859										
19	Culvert Replacement	Jubilee Pond Culvert replacement	16,000		16,000									
20	Reconfiguration of Edgewater-Main Intersection	Reconfiguration to improve safety and traffic flo	116,647	11,647	30,000	75,000								
21	Asphalt Repairs	Asphalt Repairs on west Main St. near WW treat	35,000		35,000									
22	Sidewalk - Fairmont St.	Repair/Replace Existing Sidewalk as needed	40,000		40,000									
23	Fairmont Street (Pleasant to top of Fairmont)	Mill and repave, coordinated with stormwater ir	86,000		86,000									
24	Replace Main St Brook Railing (394 Main)	Broken railing repair	3,000		3,000									
25	Install turning area just outside Town limits on Faux	Turning area to facilitate snow clearing operatio	4,500		4,500									
26	St James parking lot asphalt / parking lines	Parish St. public parking lot (leased by Town)	18,000			18,000								
27	Fauxburg Road (Main Street to Town Limits) - Chips	Pavement chip seal (similar to Clearland Rd)	225,000			225,000								
28	Pleasant-Main Intersection	T-Up of Pleasant-Main Intersection	60,000		5,000	55,000								
29	Edgewater Trail	Raised Multi-Use Coastal Trail	1,489,200		148,920	1,340,280								
30	Edgewater Barrier	Rope barrier along existing shoreline	12,000			12,000								
31	Pedestrian Bridge	Pedestrian Bridge over Ernst Brook (Comfort Sta	225,000			225,000								
32	Edgewater Electrical & Lighting	Upgrade electrical infrastructure on Edgewater	130,000			130,000								
33	Sidewalk - Main to WW Treatment Plant	Replace Existing Sidewalk & Extend	100,000			100,000								
34	Orchard Street (Entire street)	Mill and repave	54,000			54,000								
35	Parish Street (Edgewater to Cherry Lane)	Repave	43,000			43,000								
36	Sidewalk - Fauxburg (Main - Pleasant)	Install New Sidewalk on Fauxburg Rd.	125,000				125,000							
37	Chip seal Fairmont Street	Chip seal end of Fairmont Street	29,750			29,750								
38	Chip seal Park Street	Chip seal Park Street	33,500			33,500								
39	New Connection Trail from Kinburn to Main	Blue Route - Community Hubs 2	90,000			90,000								
40	Clearway St. Separated Multi-Use Trail	Blue Route - Community Hubs 4	572,000			572,000								
41	Speed Signs	Purchase additional/replacement electronic spe	20,000					10,000					10,000	
			3,581,419	73,469	368,420	2,277,280	850,250	0	0	0	12,000	0	0	0
ADMINISTRATION														
42	Town Hall Exterior	Necessary exterior repairs and improvements at	230,000		230,000									
43	Town Hall Parking and Crossing Improvement	Demolition of old garage and conversion to staf	30,000		30,000									
			260,000	0	260,000	0	0	0	0	0	0	0	0	0

TOWN OF MAHONE BAY 10 YEAR CAPITAL PLAN 2023-2034														
#	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	2032/33
MARINA/WHARF														
44	Study and Design for Improvements	Assess condition and design improvements	20,650	20,650										
45	Pump out station	Requested Town contribution (Wooden Boat So	12,000		12,000									
46	Wharf Repairs	Capital Wharf Repairs	1,072,500			1,072,500								
47	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	0
CLIMATE ADAPTATION														
48	Edgewater Shoreline (Costal Action) - Phase 0	Living Shoreline Pilot with Intact funding	142,167	142,167										
49	Edgewater Shoreline (Coastal Action) - Phase 1	Living Shore Phase 1 - to the end of the public p	100,000		100,000									
50	Edgewater Shoreline - Phase 2	Complete Sea Level Rise/Storm Protection - Ed	2,900,000		200,000	2,700,000								
			3,142,167	142,167	300,000	2,700,000	0	0	0	0	0	0	0	0
CLIMATE MITIGATION														
51	Town Hall Electrification	Electric boiler conversion and additional heat pu	30,000		30,000									
52	Community Solar Garden	Construction of Solar Garden at WWTF	5,805,686	2,896,125	2,909,561									
53	EV Carshare Pilot Project	Feasibility study and possible capital costs (if re	190,000			40,000	150,000							
			5,995,686	2,896,125	2,939,561	40,000	150,000	0	0	0	0	0	0	0

TOWN OF MAHONE BAY 10 YEAR CAPITAL PLAN 2023-2034

#	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	2032/33
RECREATION & 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 vari	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 faci	12,000		12,000									
61	Grub B Gone applications for both Bayview cemete	Necessary repairs and preventative applications	11,500		11,500									
62	Ball field and Bayview cemetery spring lawn repair	Necessary repairs and preventative applications	16,500		16,500									
63	Grub B Gone for Edgewater	Necessary repairs and preventative applications	2,500		2,500									
64	Replace rose bushes along Edgewater parking lots	Necessary replacement of rose bushes	36,000			36,000								
65	Marina boardwalk repair/improvement	Necessary repair / access improvements to boa	2,500		2,500									
66	Edgewater Comfort Station	Accessibility improvements and non-Accessibili	82,500		82,500									
67	Main Comfort Station	Accessibility improvements and non-Accessibili	77,500		77,500									
68	Replace ball field outfield fence	Recommended fence replacement pending pla	16,000			16,000								
69	Bench Installation	Support for bench installation	20,000		20,000									
70	Jubilee Park new gazebo roof	Necessary replacement of roof	3,000		3,000									
71	VIC: New thermal pane window inserts and mini	Recommendations for Visitor Information	10,000		10,000									
72	Pool - new build or major renovation	Pool Renovations / New Pool in 2024-24 (minor	505,000		55,000	450,000								
73	Tree Donations Recognition	Commissioning an appropriate display to recog	5,000		5,000									
74	Home Heating Program	Possible expansion of existing home heating pro	100,000			50,000					50,000			
75	Splash Pad	Construction of Splash Pad	25,000				25,000							
76	Agility Park	Construction of Agility Park	50,000				50,000							
77	Ice Rink	1000 Sq/Ft concrete Slab with boards	50,000				50,000							
78	Skate Park	Construction of Skate Park	100,000					100,000						
			1,363,522	166,522	346,000	552,000	131,000	100,000	6,000	0	56,000	0	6,000	0
FIRE SERVICE														
79	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	3,000
80	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	10,000
81	Helmets	Purchase of New Helmets	20,000		20,000									
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		400,000	800,000								
87	Fire Vehicle	Buy New Fire Vehicle	1,200,000								400,000	800,000		
			3,676,076	1,126,076	433,000	813,000	13,000	13,000	13,000	13,000	413,000	813,000	13,000	13,000

TOWN OF MAHONE BAY 10 YEAR CAPITAL PLAN 2023-2034

#	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	2032/33
WATER UTILITY														
88	Water Tank Replacement	New water tank required for fiscal 22/23	4,806	4,806										
89	Rebuild Pump 1	Rebuild Pump 1 as Nearing End of Life	4,394	4,394										
90	Water Rehabilitation	Water Main Rehabilitation + LTCF Service Upgra	431,702	431,702										
91	Compressor	Replace Compressor at Water Treatment Plant	20,893	20,893										
92	Level Control Valve - Smart Positioner (carried forw	Install Level Control Valve	5,000		2,500						2,500			
93	New Water Services	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	5,000
94	Hydrant Replacement	Replace Hydrants As Needed	50,000		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
95	Water Meters	Install Water Meters As Needed	30,000		3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
96	Transmission Line Access	Cut Out Access To Transmission Line	15,000		15,000									
97	Chemical Room Floor - WTP	Install Corrosion Coating in Chemical Room	10,000		10,000									
98	Automatic Flushers	Dead-end Flushings - System Extremities	13,000		13,000									
99	Security Cameras	Install Security Cameras (Raw Water Pump Hou	24,000		14,000							10,000		
100	ICIP Priority #2 - Water Rehabilitation and Improve	Main Street West Water and Wastewater Rehak	2,792,500		223,400	2,569,100								
101	Service Extensions	Water Service Extension Stovepipe Lane (suppo	41,000		41,000									
102	Reserve Pump Replacement	Replacement of PS3 Reserve Pump	11,500		11,500									
103	Flow Meter at Water Treatment Plant	Install Flow Meter at Water Treatment Plant	3,000		3,000									
104	Gate Valves	Gate Valve replacement Program	30,000		6,000		6,000		6,000		6,000		6,000	
105	Thermal Imager	Thermal imaging camera to be shared between	5,000		5,000									
106	Underground Locator	Underground utility locator to be shared betwe	2,500		2,500									
107	Structure Repairs	Exterior Walls at Water Treatment Plant	10,000			10,000								
108	Line Extensions	Extend water service on Edgewater to Town Bo	463,555			463,555								
109	Water Utility Van/Truck	Purchase New Water Utility Vehicle (electrical b	160,000			60,000							100,000	
110	WTP Scada System PC	Hardware replacement (recommended 5 yr)	4,500			4,500								
111	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	WTP HVAC	Heat pump replacement	10,000			10,000								
114	WTP Pumping Equipment	Treated Water Pump & Motor replacement	4,000			4,000								
115	WTP online Analyzer	Chlorine analyzer at end of life	2,500			2,500								
116	WTP Pre-Treatment tank	Level Controller	3,250				3,250							
117	RWPump House	VFD Replacement End of life (8-12 yrs)	10,000				10,000							
118	WTP Chemical pumps (7 total)	Pumps M90, M92, M70 nearing end of life	16,000				4,000		4,000		4,000		4,000	
119	WTP Lab Equipment	DR2800 Spectrophotometer obsolete	9,500					9,500						
120	Line Replacement & Capacity Upgrade	Main Street Civic 466-644 (683Meters)	683,000					683,000						
121	ICIP Priority #1 - Water Rehabilitation and Extensio	Main Street East Water and Wastewater Rehabi	1,496,438					1,496,438						
122	RWPump House	Spare pump for #2 pump (10-12 year life)	8,200						8,200					
123	WTP Reservoir	Reservoir Floating cover/Liner replacement	395,000							395,000				
124	Line Replacement	Edgewater from Main St (324Meters)	324,000							324,000				
125	Water Transmission Main	Twin Transmission Main - Lake to Treatment Pla	2,000,000								2,000,000			
126	Line Replacement	Farimont at Main to Pine Grove St. (433Meters)	433,000								433,000			
127	Line Replacement	Hedge Row (192M)	192,000									192,000		
128	Line Replacement	School Street (155Meters)	155,000										155,000	
			9,947,737	461,794	359,900	3,150,655	45,750	2,201,938	31,200	732,000	2,458,500	215,000	278,000	13,000

TOWN OF MAHONE BAY 10 YEAR CAPITAL PLAN 2023-2034

#	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	2032/33
WASTEWATER & STORMWATER														
129	Sewer Lift Station (carried forward)	Replace Small Pump (Lift Station 2 or 3)	12,000		12,000									
130	WWTP SCADA (carried forward)	Connect SCADA at Wastewater Treatment Plant	15,000		15,000									
131	New Sewer Services	Annual Installation of New Sewer Services	100,000		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
132	Security Cameras	Install Security Camera (WWTF)	10,000		6,000							4,000		
133	Fairmont/Pinegrove Drainage Improvement	Storm infrastructure improving drainage	120,000		120,000									
134	Main at RPS Stormwater	Improve Drainage - Main Street at RPS Entrance	20,000		20,000									
135	ICIP Priority #2 - Wastewater Rehabilitation and Im	Wastewater portion Main St. West (Civic 5 - Civic	2,792,500		223,400	2,569,100								
136	Service Extensions	Wastewater Service Extension Stovepipe Lane (41,000		41,000									
137	PAA Pilot Project	Modification of chemical building for peracetic	37,000		37,000									
138	Lift Station Repairs	Lift Station Refurbishment	40,000		40,000									
139	Sewer Lift Station	Replace Station Level Controller (as needed)	2,400		2,400									
140	WWTP Lab/Equipment	Portable Dissolved Oxygen Meter	3,150		3,150									
141	Stormwater Management	Edgewater Street Stormwater High Tide valve	20,000		20,000									
142	Thermal Imager	Thermal imaging camera to be shared between	5,000		5,000									
143	Underground Locator	Underground utility locator to be shared betwe	2,500		2,500									
144	Line Extensions	Edgewater service extension to Town Boundary	463,555			463,555								
145	ICIP Priority #1 - Wastewater Extension	Main Street East Water and Wastewater Rehabi	498,813					498,813						
146	Line Replacement & Capacity Upgrade	Main Street Civic 466-644 (683Meters)	683,000						683,000					
147	WWTP Equipment	Blower Replacement (2 blowers needed)	50,000						25,000					25,000
148	WWTP Equipment	Cell Air Diffuser replacement	12,000							12,000				
149	WWTP UV System Project	UV option 2 from PAA report	533,000							533,000				
150	Line Replacement	Edgewater from Main St (324Meters)	324,000							324,000				
151	Wastewater System	System Assessment Report 2028	13,500								13,500			
152	Line Replacement	Fairmont at Main to Pine Grove St. (433Meters)	433,000								433,000			
153	Line Replacement	Hedge Row (192M)	192,000									192,000		
154	Line Replacement	School Street (155Meters)	155,000										155,000	
			6,578,418	0	557,450	2,579,100	473,555	508,813	718,000	879,000	456,500	206,000	165,000	35,000
ELECTRIC UTILITY														
155	Protective Clothing	Protective Clothing	46,971	13,971					15,000					18,000
156	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	
157	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	
158	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	
159	PBC Transformers Replacement Project	Replace all PBC Transformers (by 2025)	458,258	58,258	400,000									
160	Thermal Imager	Thermal imaging camera to be shared between	10,000		10,000									
161	Underground Locator	Underground utility locator to be shared betwe	5,000		5,000									
162	New Street Lights	New Street Lights as Required	30,000		5,000	5,000			5,000		5,000	5,000	5,000	
163	Voltage Regulator	Purchase and Installation of Voltage Regulators	100,000		100,000									
164	Utility Truck	Purchase F-350	80,000		80,000									
165	Home Heating Program	Extension of existing home heating program	100,000			50,000					50,000			
166	Smart Meters	Replacement with Smart Meters	225,000				75,000	75,000	75,000					
			1,460,279	85,279	649,000	99,000	122,000	117,000	137,000	42,000	97,000	47,000	47,000	18,000
	TOTALS		40,266,257	5,097,885	6,633,331	14,843,535	2,084,555	2,940,751	905,200	1,666,000	3,951,000	1,406,000	689,000	79,000

2023/24 Grants to Organizations

<u>Organization</u>	2022/23 Budget	2022/23 Actual	2023/24 Applications Received	2023/24 Grants
Bay to Bay Trail Association	\$0	\$0	Unspecified	\$500
Bonnie Lea Farm	\$250	\$250	Not requested	\$250
Bluenose Coastal Action Foundation	\$0	\$0	\$2,520	\$0
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	\$0
Mahone Bay Music Association	\$2,500	\$2,500	\$3,000	\$3,000
Para Hockey Cup Championships	\$0	\$500	\$750	\$0
Society of Saint Vincent de Paul	\$1,000	\$1,000	\$1,200	\$0
Mahone Bay United Soccer Association	\$0	\$0	\$6,261	\$6,261
Bay Area Legends T-Ball	\$0	\$500	Unspecified	\$500
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	\$1,000
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	\$10,940	\$10,550	\$21,896	\$18,036
Athletic & Cultural Trust				
MBC Society				\$3,748
Total				\$21,784

2023/24 Subsidies Details

(Presented within the operating budget)

<u>Organization</u>	2022/23 Budget	2022/23 Actual	2023/24 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	<u>\$98,468.35</u>	

<u>Organization</u>	2023/24 Assessed Value @ Commercial	Percentage of taxes Exempted
Mahone Bay Founders Society 578 Main Street AAN00186791 (\$251,400)	\$8,205.70	100%
TOTAL	<u>\$8,205.70</u>	
Total Tax Exemption	<u><u>106,674.05</u></u>	