



Town of Mahone Bay 2026-2027 Budget



TOWN OF MAHONE BAY 2026/27 OPERATING/CAPITAL BUDGETS

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2026-2027 Budget – Executive Summary

On May 12, 2026, the Mahone Bay Town Council approved 2026-2027 operating budgets, including general, fire, and utility budgets with expenditures totaling \$9.75 million, as well as \$6.89 million in 2026-27 capital expenditures.

Residential and commercial tax rates remained constant at \$1.121 per \$100 of assessment for Residential properties and \$3.081 per \$100 for Commercial properties. The fire rate increased by \$0.005 to \$0.224 per \$100 of assessment.

The 2026-2027 budgets reflect the continuation of several strategic projects of Council and investment in Town services to align with priorities of other levels of government and to ensure high quality governance and service delivery.

- Continued priority on housing funded through the Housing Accelerator Fund from the Government of Canada and Canada Mortgage and Housing Corporation. The goal of this investment is to increase housing stock in Mahone Bay with a 2026-2027 focus on affordable housing and addition, repurposing, or creation of accessory suites.
- Continued community partnerships through grants and subsidies to support high quality community development and wellness initiatives including sport and recreation, active transportation, and Communities in Bloom.
- Environmental initiatives including shoreline restoration, wildfire mitigation, and natural asset management.
- In alignment with provincial priorities, investments will be made in protective services, particularly fire service, regional emergency management, and policing services
- Completion of the Edgewater Project representing nearly \$17 million in total investment, supported by 59% external funding, to expand capacity in water and wastewater systems, public facilities, and accessible infrastructure.

The following pages are a summary of the Town’s budget outlining revenue and expenses. You’ll note that this year’s revenue is budgeted at \$4.495 million with operating expenditures of \$4.05 million and capital expenditures of \$7 million. Keep in mind that much of that capital expenditure is part of the debt schedule. Another caveat to the capital expenditure amount is that a significant portion of these projects is funded through external funding – grants and other government support. For example, the Edgewater Project received 60% external funding, so the debt load is significantly less than had the Town borne the total cost.

TOWN OF MAHONE BAY BUDGET SUMMARY

	Budget 2025/26	Actual 2025/26 <small>Unaudited</small>	Budget 2026/27	\$ Change <small>Budget to Budget</small>	% Change <small>Budget to Budget</small>
REVENUE					
Taxes	\$ 3,732,139	\$ 3,934,959	\$ 3,889,959	157,820	4.23%
Grants in Lieu of Taxes	25,150	25,261	25,350	200	0.80%
Sale of Services	195,774	208,618	198,791	3,017	1.54%
Other Revenue From Own Sources	122,990	130,168	134,050	11,060	8.99%
Unconditional Transfers From Other Govt.	50,000	50,000	50,000	0	0.00%
Conditional Transfers From Other Govt.	197,309	149,853	197,309	0	0.00%
Total Revenue	4,323,362	4,498,859	4,495,459	172,097	3.98%

**TOWN OF MAHONE BAY
BUDGET SUMMARY**

	Budget 2025/26	Actual 2025/26	Budget 2026/27	\$ Change Budget to Budget	% Change Budget to Budget
OPERATING EXPENDITURES					
Legislative Expenses	\$ 105,240	\$ 99,767	\$ 101,425	-3,815	-3.62%
General Government Services - Administrative	344,938	378,121	356,128	11,190	3.24%
General Government Services - Finance	413,431	345,947	363,365		
Taxation Rebates & Reductions	143,154	136,459	144,036	882	0.62%
Protective Services	534,826	526,108	558,786	23,960	4.48%
Public Works	668,099	701,103	687,420	19,321	2.89%
Wastewater	519,218	456,479	490,949	-28,269	-5.44%
Community Services and Environmental Development	308,263	255,347	293,321	-14,942	-4.85%
Recreation, Cultural Services	192,215	208,658	244,728	52,513	27.32%
Education & Tax Rebates	774,707	789,238	810,523	35,816	4.62%
Total Expenditures	4,004,090	3,897,228	4,050,681	46,591	1.16%
Excess of Revenue Over Expenditures	\$ 319,271	\$ 601,631	\$ 444,778	125,507	39.31%
Debenture & Term Loan Principal	136,230	136,229	134,605	270,835	-1.19%
Trf to/from Own Agencies	183,042	465,402	310,173	127,131	69.45%
Capital Out of Revenue					
Change in Fund Position	0	0	0		

TOWN OF MAHONE BAY BUDGET SUMMARY

	Budget 2025/26	Actual 2025/26	Budget 2026/27
Capital Expenses - Summary			
General Government Services	214,500	163,724	126,000
Transportation Services	850,034	122,764	680,000
Environmental Health Services	356,250	50,281	236,000
Environmental Development Services	37,000	27,293	54,000
Recreation, Cultural Services	845,513	617,025	491,343
Edgewater Project	14,225,827	10,354,192	5,456,413
Total Expenditures	\$ 16,529,124	\$ 11,335,279	\$ 7,043,756

Remuneration (after CPI):*

2026/27 Budget

Mayor	\$ 29,748	*1
Deputy Mayor	\$ 18,005	*1
Council (5 members)	\$ 78,285	*1
CAO	\$ 141,468	
Staff	\$ 2,282,854	
Total	\$ 2,550,361	

*Budget also includes Overtime, Standby Pay, Taxes, Benefits

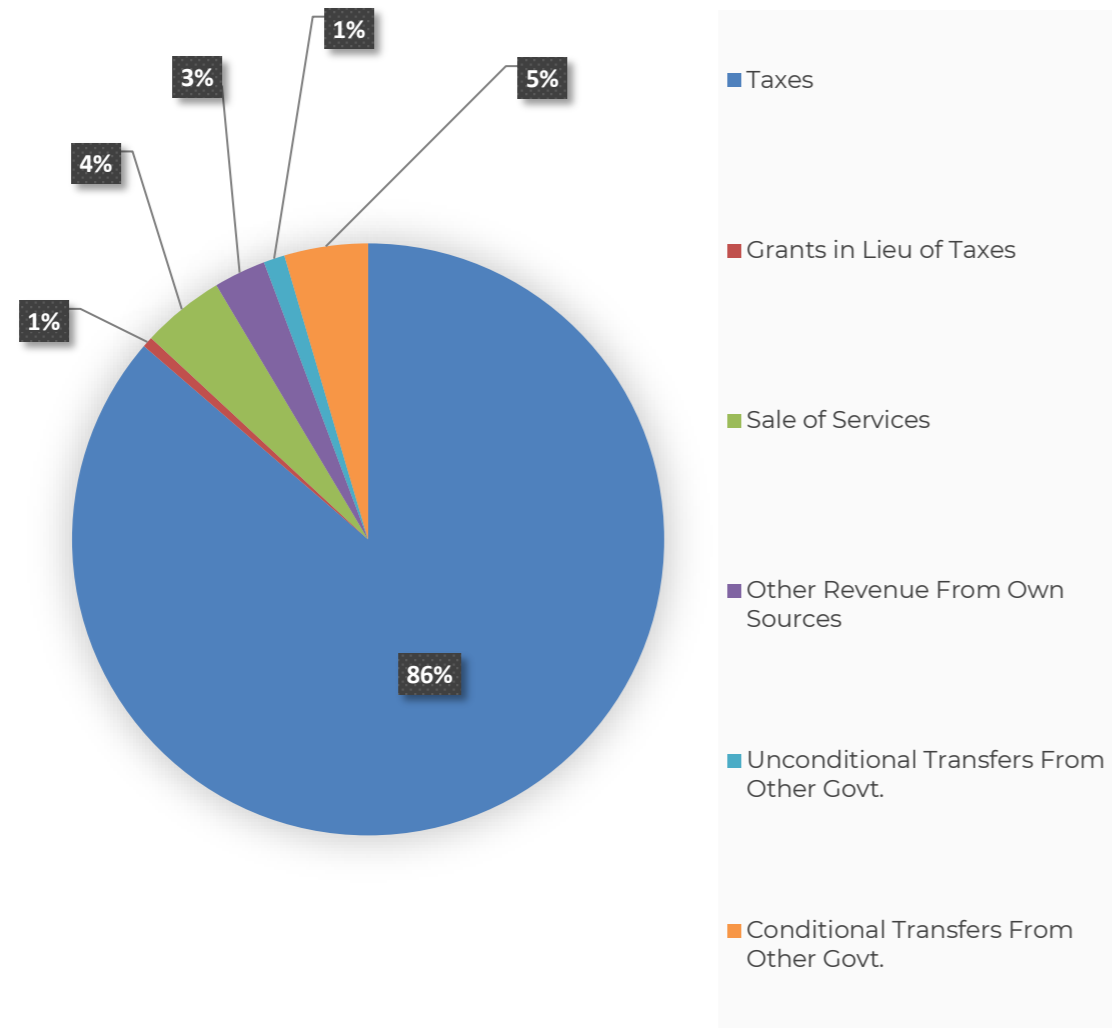
*CPI is based on 2.1%

2026-27 Salary

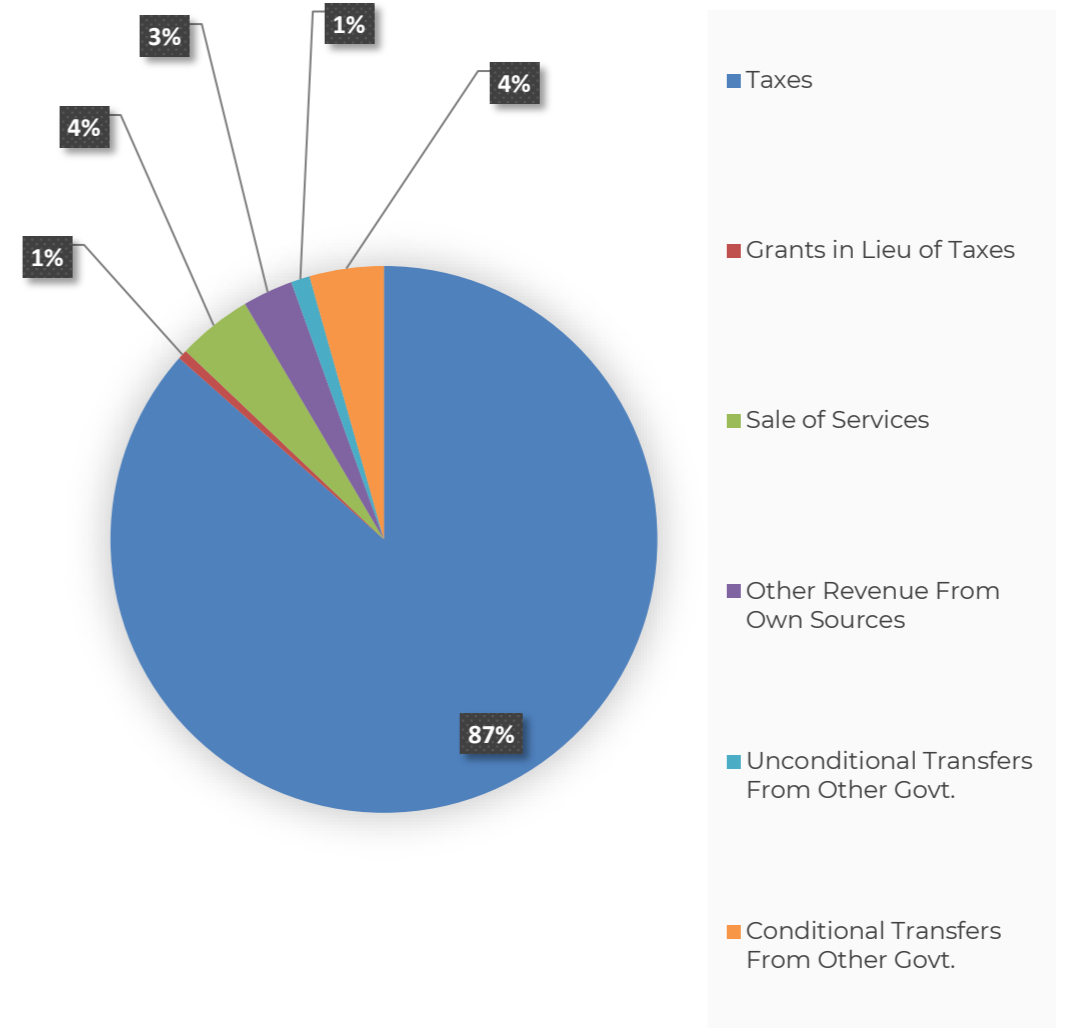
Note (1) Council Allocation of Remuneration in Budget (after CPI)

General Gov't Services - Legislative Mayor	\$ 19,336
General Gov't Services - Legislative Councillors	\$ 62,589
Executive Salaries- Electric Utility	\$ 31,510
Officers & Executives - Water Utility	\$ 12,604
	\$ 126,039

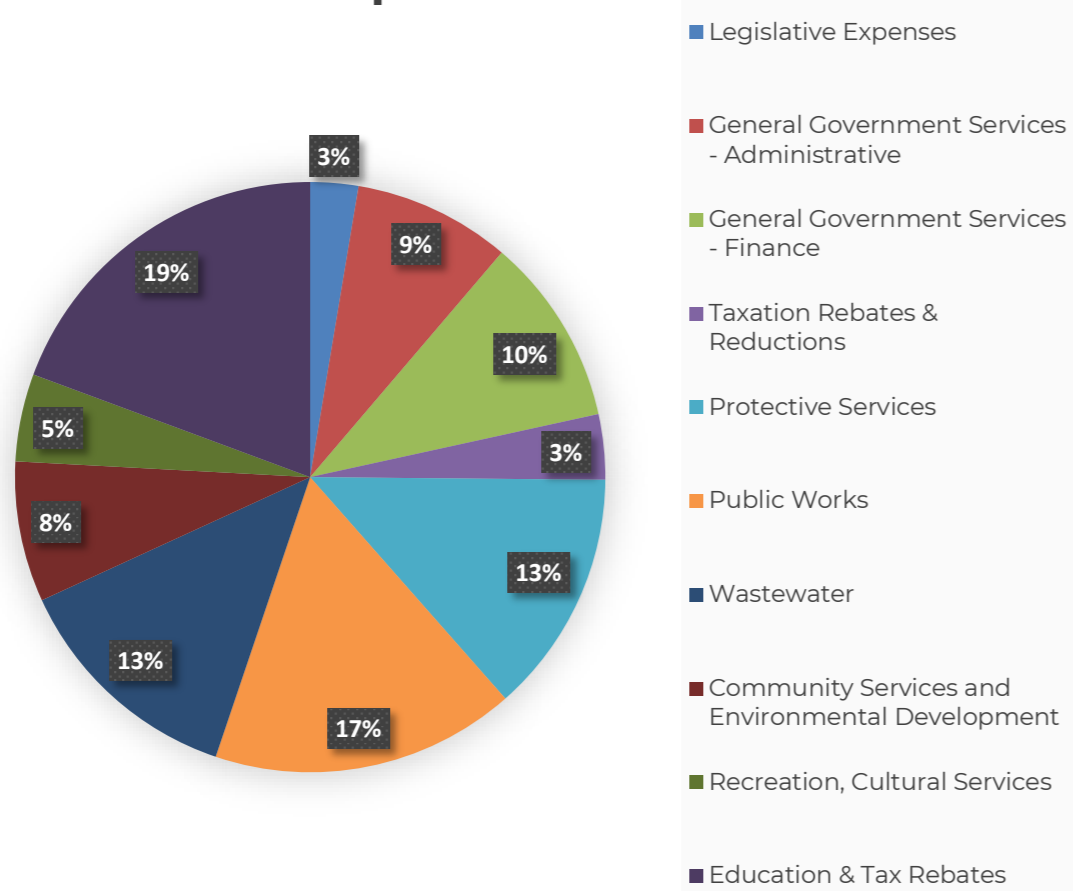
2025/26 Budget - Revenue



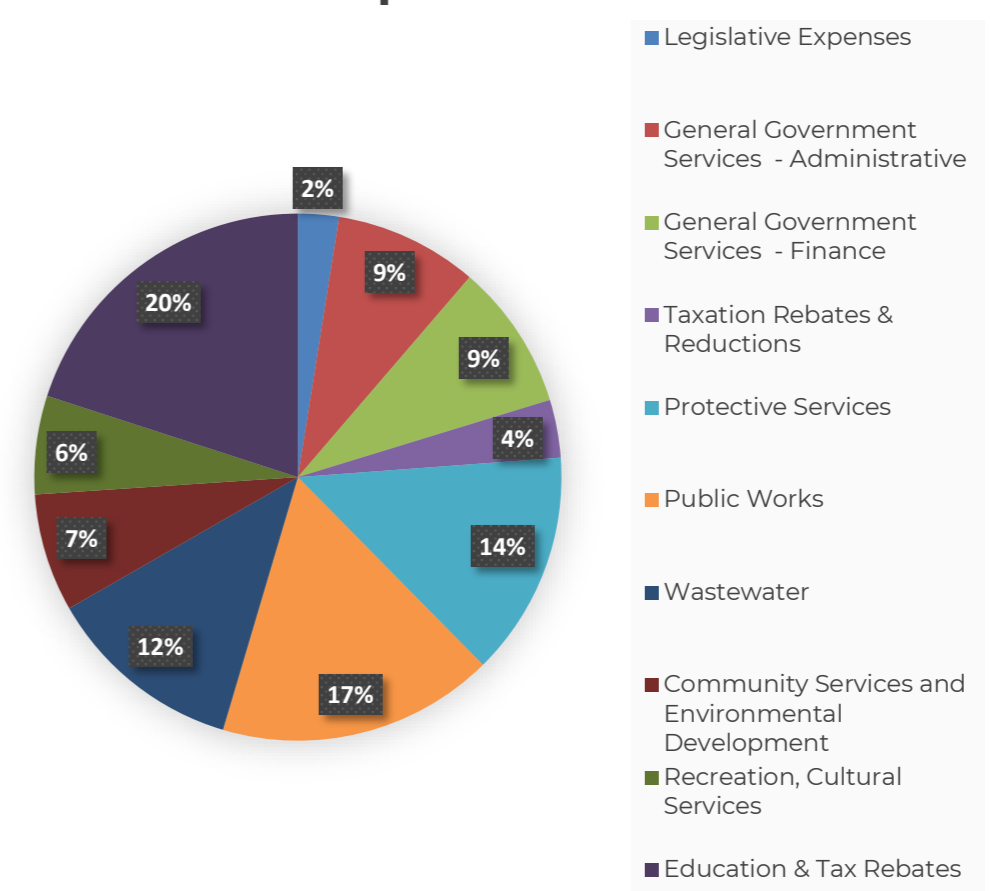
2026/27 Budget - Revenue



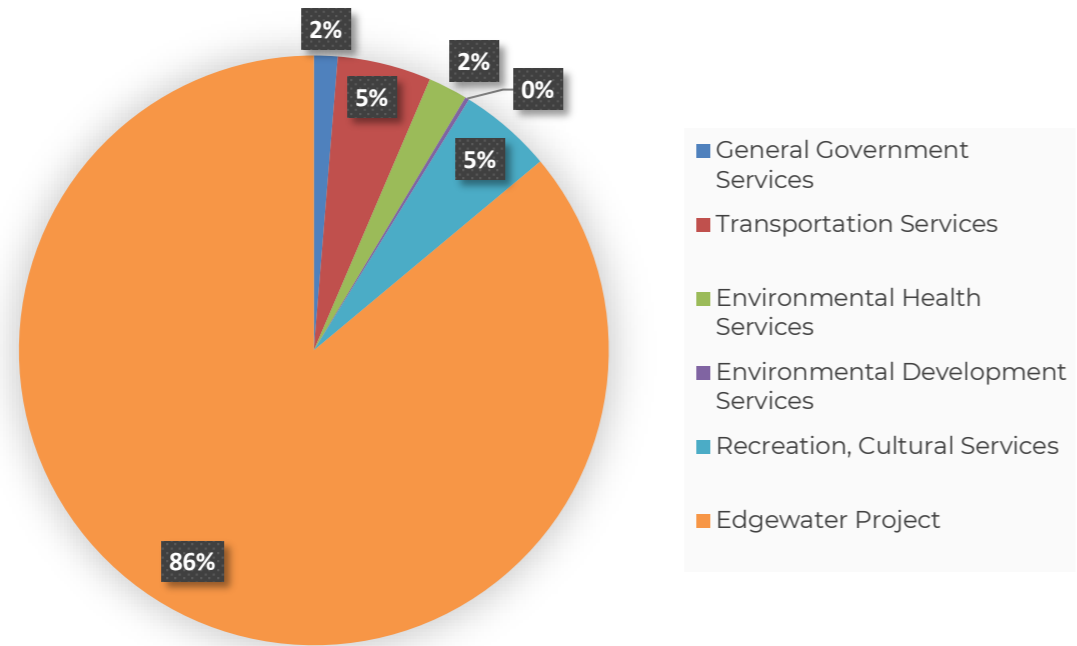
2025/26 Budget - Operating Expenditures



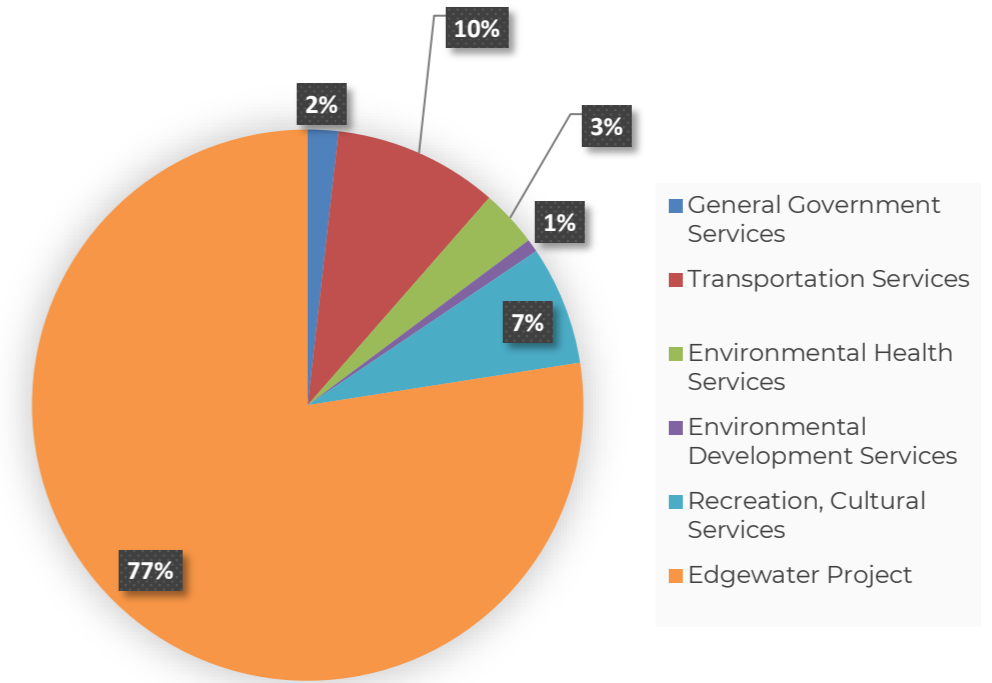
2026/27 Budget - Operating Expenditures



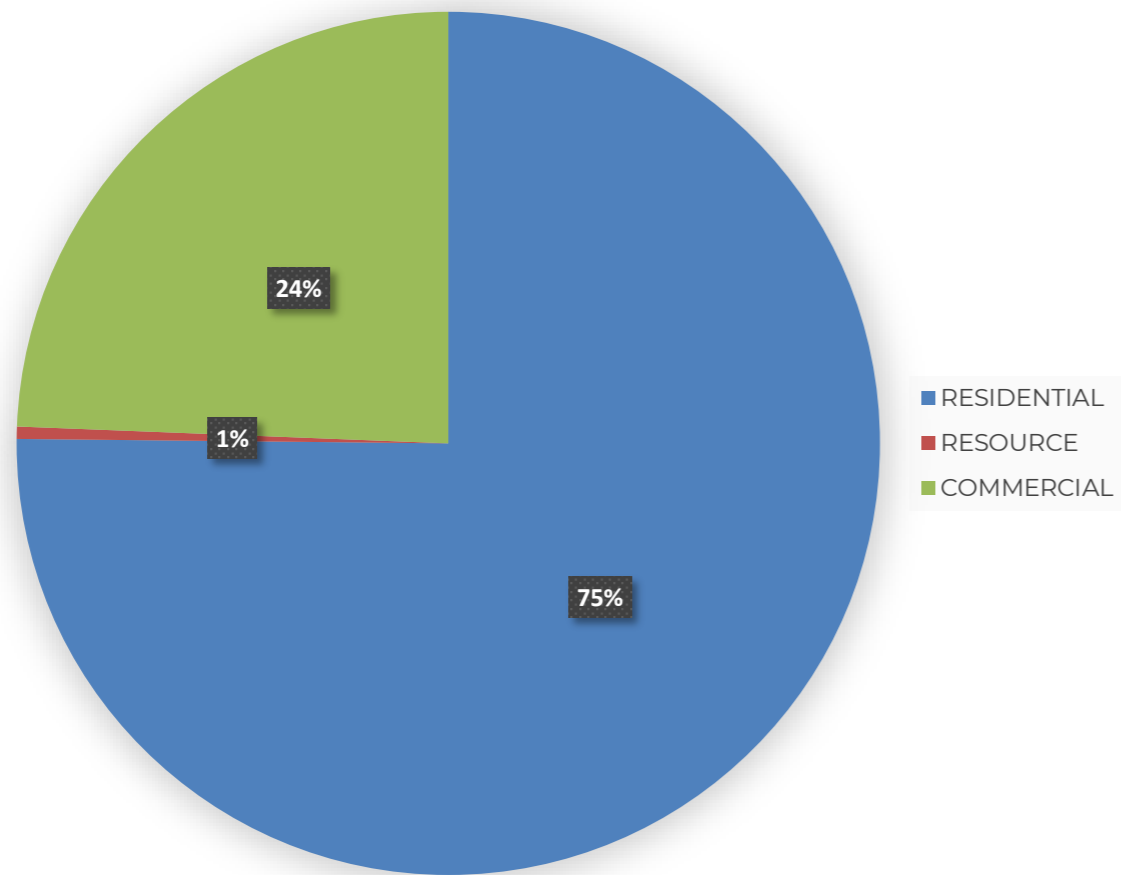
2025/26 Budget - Capital Expenditures



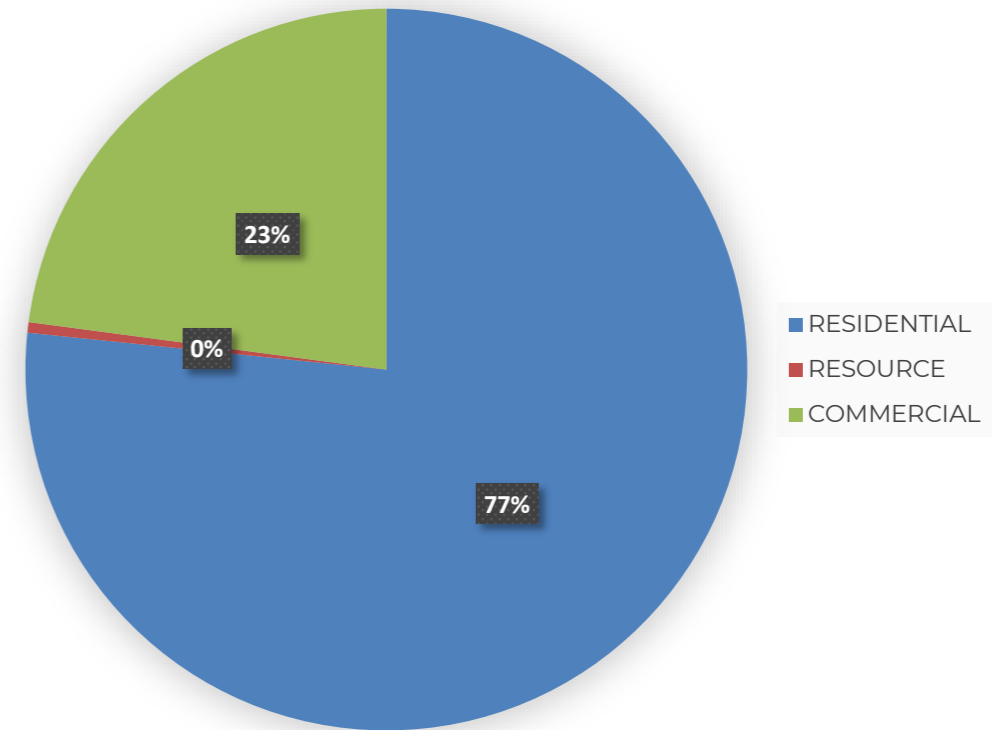
2026/27 Budget - Capital Expenditures



2025/26 Budget - Residential & Commercial Taxes



2026/27 Budget - Residential & Commercial Taxes



The tax rates the Town charges account for most the Town's revenue. Approximately 10 cents of every tax dollar spent goes toward municipal revenue while municipalities are responsible for approximately 60% of the country's public infrastructure, such as roads, water systems, and parks.

For 2026-2027, the residential and commercial tax rates remained constant at \$1.121 for and \$3.081 per \$100 of assessment respectively. The fire rate has been increased by \$0.005 to \$0.224 per \$100 of assessment.

2026/27 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	\$ 207,202,600	1.121	\$ 2,322,948	75.16%
RESOURCE	\$ 1,265,000	1.121	\$ 14,182	0.46%
COMMERCIAL	\$ 24,456,500	3.081	\$ 753,382	24.38%
TOTAL	\$ 232,924,100		\$ 3,090,513	100.00%

Prior Year Assessment/Rates - Fire Tax Rate				
	Prior Year Assessments	Prior Year Tax Rate	Prior Year Tax Revenue	% of Total Tax Revenue
RESIDENTIAL	\$ 207,202,600	0.214	\$ 443,414	88.96%
RESOURCE	\$ 1,265,000	0.214	\$ 2,707	0.54%
COMMERCIAL	\$ 24,456,500	0.214	\$ 52,337	10.50%
TOTAL	\$ 232,924,100		\$ 498,458	100.00%

Prior Year Assessment/Rates - Combined Tax Rate				
	Prior Year Assessments	Prior Year Tax Rate	Prior Year Tax Revenue	% of Total Tax Revenue
RESIDENTIAL	\$ 207,202,600	1.335	\$ 2,766,362	77.08%
RESOURCE	\$ 1,265,000	1.335	\$ 16,889	0.47%
COMMERCIAL	\$ 24,456,500	3.295	\$ 805,719	22.45%
TOTAL	\$ 232,924,100		\$ 3,588,970	100.00%

August 15, 2025 - Council approved motion to reduce the Fire Tax back to the 24/25 budget amount and then increase by 1 cent in 26/27 budget

2026/27 Tax Rate Analysis and Projections

Fiscal 2026/27 Assessments & Rate Projections (Reference Only) - General Tax Rate				
	Current Year	Proposed	Tax Revenue	% of Total
	Assessments	Tax Rate	(New Rate)	Tax Revenue
RESIDENTIAL	\$ 222,063,900	1.121	\$ 2,489,558	76.63%
RESOURCE	\$ 1,363,700	1.121	\$ 15,288	0.47%
COMMERCIAL	\$ 24,148,200	3.081	\$ 743,885	22.90%
TOTAL	\$ 247,575,800		\$ 3,248,732	100.00%

Fiscal 2025/26 Assessments & Rate Projections (Reference Only) - Fire Tax Rate				
	Current Year	Proposed	Tax Revenue	% of Total
	Assessments	Tax Rate	(New Rate)	Tax Revenue
RESIDENTIAL	\$ 222,063,900	0.224	\$ 497,423	89.70%
RESOURCE	\$ 1,363,700	0.224	\$ 3,055	0.55%
COMMERCIAL	\$ 24,148,200	0.224	\$ 54,092	9.75%
TOTAL	\$ 247,575,800		\$ 554,570	100.00%

Fiscal 2025/26 Assessments & Rate Projections (Reference Only) - Combined Tax Rate				
	Current Year	Proposed	Tax Revenue	% of Total
	Assessments	Tax Rate	(New Rate)	Tax Revenue
RESIDENTIAL	\$ 222,063,900	1.345	\$ 2,986,982	78.54%
RESOURCE	\$ 1,363,700	1.345	\$ 18,343	0.48%
COMMERCIAL	\$ 24,148,200	3.305	\$ 797,977	20.98%
TOTAL	\$ 247,575,800		\$ 3,803,302	100.00%

2026/27 Tax Rate Analysis and Projections

CHANGE IN ASSESSMENT - STATS		
2026 Change in Taxable Assessment	\$ 14,651,700	6.29%
Change Due To Events		
Residential	\$ 7,902,700	3.81%
Resource/Seasonal	\$ 125,400	9.91%
Commercial	\$ 91,000	0.37%
Total	\$ 8,119,100	3.49%
Growth in General Assessment		
Residential	\$ 6,958,600	3.36%
Resource/Seasonal	-\$ 26,700	-2.11%
Commercial	-\$ 399,300	-1.63%
Total	\$ 6,532,600	2.80%

*1

Note 1) This rate is the blend of the capped and uncapped assessments.

Tax Rate Impact Analysis - General Tax Rate			
	Average Growth In Assessment	CHG IN TAX RATE	Total Increase (Decrease) In Tax
RESIDENTIAL	3.36%	0.00%	3.36%
RESOURCE/SEASONAL	-2.11%	0.00%	-2.11%
COMMERCIAL	-1.63%	0.00%	-1.63%

Tax Rate Impact Analysis - Fire Tax Rate			
	Average Growth In Assessment	CHG IN TAX RATE	Total Increase (Decrease) In Tax
RESIDENTIAL	3.36%	0.00%	3.36%
RESOURCE/SEASONAL	-2.11%	0.00%	-2.11%
COMMERCIAL	-1.63%	0.00%	-1.63%

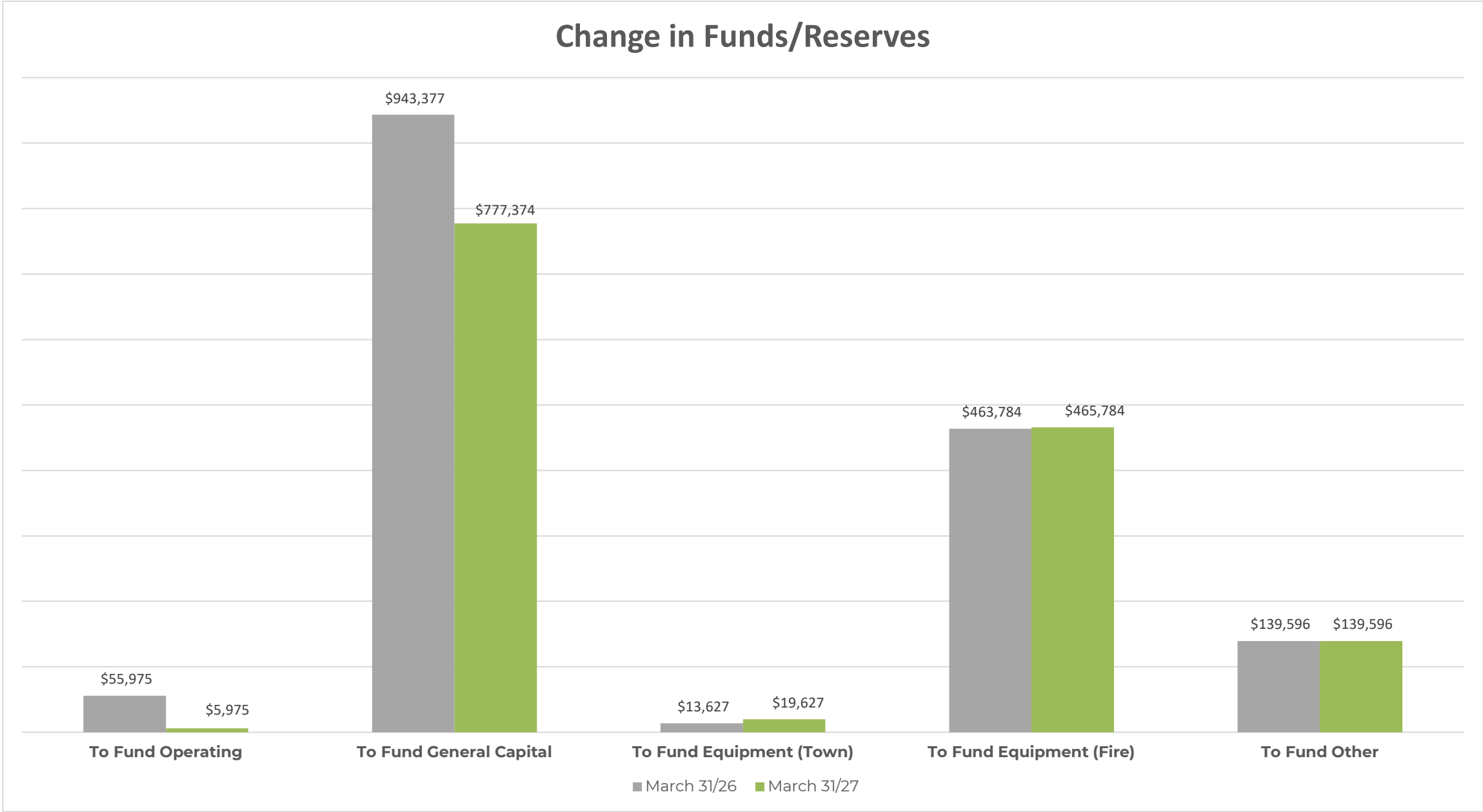
Tax Rate Impact Analysis - Combined Tax Rate			
	Average Growth In Assessment	CHG IN TAX RATE	Total Increase (Decrease) In Tax
RESIDENTIAL	3.36%	0.00%	3.36%
RESOURCE/SEASONAL	-2.11%	0.00%	-2.11%
COMMERCIAL	-1.63%	0.00%	-1.63%

Tax Costs - 3 Towns Lunenburg County

	<u>Bridgewater</u>	<u>Lunenburg</u>	<u>Mahone Bay</u>
Based on:			
Residential Tax Rate	1.850	1.455	1.121
Commercial Tax Rate	4.070	3.179	3.081
Multipurpose Tax Rate	0.060	0.000	0.000
Fire Tax Rate	0.000	0.000	0.224
Seasonal Tax Rate	0	2.609	0

The following section outlines the Budget for various Town funds and reserves. These funds and reserves are accumulated savings set aside by the Town to finance future expenditures, manage financial risks, and stabilize property tax; they act as a “savings account.”

Status of Town Funds (unaudited)



**Estimated
Ending Balance
as per PY
Budget**

	March 31, 2026	March 31/26	March 31/27
To Fund Operating	\$ 89,112	\$ 55,975	\$ 5,975
To Fund General Capital	\$ 775,306	\$ 943,377	\$ 777,374
To Fund Equipment (Town)	\$ 17,470	\$ 13,627	\$ 19,627
To Fund Equipment (Fire)	\$ 411,867	\$ 463,784	\$ 465,784
To Fund Other	\$ 139,751	\$ 139,596	\$ 139,596
Total	\$ 1,643,508	\$ 1,809,880	\$ 1,384,761

FUND	Estimated Roll	ACTUAL	BUDGET	Estimated
	Fund Balance			Fund Balance
	March 31/2026	2025/26	2026/27	March 31/2027
Electric Light Operating Fund (Surplus)	-\$230	\$26,254	\$147,232	\$120,748
Town Operating Fund (Surplus)	\$0	\$0	\$0	-\$0
Water Operating Fund (Surplus)	-\$424,962	\$186,828	-\$242,003	-\$853,793
	-\$425,192	\$213,083	-\$94,770	-\$733,045

	Ending Balance as per PY				
	Budget	Unaudited	Estimated	Estimated	Estimated
	Reserve Balance	Reserve Balance	Expenses	Income	Reserve Balance
	March 31/2026	March 31/26	2026/27	2026/27	March 31/2027
Capital Reserve	\$ 174,151	\$ 219,445	\$ 192,000	\$ 77,946	\$ 105,391
Stormwater Management Reserve	\$ 38,727	\$ 199,623	\$ 133,500	\$ 174,727	\$ 41,227
Bayview and Park Cemetery	\$ 139,752	\$ 139,596	\$ -	\$ -	\$ 139,596
Electric Depreciation Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Reserve - Town	\$ 17,470	\$ 13,627	\$ 94,000	\$ 100,000	\$ 19,627
Equipment Reserve - Fire	\$ 411,867	\$ 463,784	\$ 63,000	\$ 65,000	\$ 465,784
Operating Reserve	\$ 55,975	\$ 55,975	\$ 150,000	\$ 100,000	\$ 5,975
Canadian Community-Building Fund (Gas Tax Reserve)	\$ 601,156	\$ 643,932	\$ 65,000	\$ 93,051	\$ 671,983
Wastewater Reserve	\$ 34,969	\$ 86,584	\$ 35,000	\$ 50,000	\$ 101,584
Water Capital (Depreciation) Reserve	\$ 595,917	\$ 618,713	\$ 46,000	\$ 136,737	\$ 709,450
Recreation Reserve	\$ 17,661	\$ 6,876	\$ 70,000	\$ 65,000	\$ 1,876
Sustainable Services Growth Fund Reserve	\$ -	\$ 80,000	\$ 80,000		\$ -
Total	\$ 2,087,644	\$ 2,528,155	\$ 928,500	\$ 862,461	\$ 2,262,493

Mahone Bay, like other municipalities, carries a debt load. In the case of Mahone Bay, the debt load is largely focused on capital work and fire equipment, which are large purchases that the Town must finance through various means. This section outlines the debt maintenance schedule for 2026/27 and 2027/28 onward.

Town of Mahone Bay Debt

	25/26 Payments		26/27 Onward		26/27 Payments		27/28 Onward	
	Principal	Interest	Principal	O/S Balance	Principal	Interest	Principal	O/S Balance
Town								
Kinburn St. Bridge (37-A-1)	15,000.00	5,625.02	180,000.00	26,760.37	15,000.00	5,256.92	165,000.00	21,503.45
Pleasant & Clairmont St (Water/Wastewater) 38-A-1	30,800.00	14,163.61	400,400.00	74,193.89	30,800.00	13,196.49	369,600.00	60,997.40
Edgewater Street/Sidewalk	27,300.00	-	-	-	27,300.00	-	-	-
Loan from Cemetery for Land Purchase (235,000)	18,582.49	11,327.99	216,417.52	52,776.77	19,533.20	10,377.27	196,884.32	42,399.50
	91,682.49	31,116.62	796,817.52	153,731.03	92,633.20	28,830.68	731,484.32	124,900.35
Fire								
Fire Station 42-A-1	127,274.00	155,873.18	3,436,385.00	1,472,512.52	127,274.00	150,796.22	3,309,111.00	1,321,716.30
Fire Hall 42-A-1	35,796.00	19,317.64	429,551.00	119,883.18	35,796.00	17,889.74	393,755.00	101,993.44
	163,070.00	175,190.82	3,865,936.00	1,592,395.70	163,070.00	168,685.96	3,702,866.00	1,423,709.74
Water								
Water Phase 1 41-A-1	18,500.00	364.83	18,500.00	129.32	18,500.00	129.32	-	-
Water Phase 2 28-A-1	26,500.00	5,367.58	79,500.00	7,888.24	26,500.00	3,969.96	53,000.00	3,918.28
Pleasant & Clairmont 38-A-1 (23% Water)	9,200.00	4,230.69	119,600.00	22,161.81	9,200.00	3,941.81	110,400.00	18,220.00
	54,200.00	9,963.10	217,600.00	30,179.37	54,200.00	8,041.09	163,400.00	22,138.28
Electric								
Line Truck 40-A-1	11,646.00	1,046.96	58,323.00	2,571.11	11,646.00	892.25	46,677.00	1,678.86
Solar Garden	94,846.00	85,143.44	2,276,309.00	307,659.32	94,846.00	81,823.82	2,181,463.00	225,835.50
	106,492.00	86,190.40	2,334,632.00	310,230.43	106,492.00	82,716.07	2,228,140.00	227,514.36
	415,444.49	302,460.94	7,214,985.52	2,086,536.53	416,395.20	288,273.80	6,825,890.32	1,798,262.73

BMO LOC (7,500,000)	30,288.00	12 months interest to be paid back in full with MFC Debenture (Sept 2026)
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MFC Debt

	Payment Start Date	Final Payment Date	% Range
Town			
Kinburn St. Bridge (37-A-1)	Nov 9, 2017	May 9, 2032	1.2% - 3.209%
Pleasant & Clairmont St (Water/Wastewater) 38-A-1 (77% Town)	Nov 30, 2018	May 30, 2033	2.06% - 3.5010%
Edgewater Street/Sidewalk	April 1, 2016	May 31, 2026	Prime less 0.75%
Fire			
Fire Station 42-A-1	April 25, 2023	Oct 25, 2037	4.177% - 4.567%
Fire Hall 42-A-1	April 25, 2023	Oct 25, 2037	4.177% - 4.567%
Water			
Water Phase 1 41-A-1	Nov 28, 2021	May 28, 2026	0.4% - 1.398%
Water Phase 2 28-A-1	April 25, 2024	Oct 24, 2028	4.897% - 5.46%
Pleasant & Clairmont 38-A-1 (23% Water)	Nov 30, 2018	May 30, 2033	2.06% - 3.5010%
Electric			
Line Truck 40-A-1	Jan 7, 2021	July 7, 2030	0.6780% - 1.8790%
Solar Garden	May 28, 2025	Nov 28, 2029	3.428% - 3.613%

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

	PY Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
ASSESSABLE PROPERTY					
Residential Assessment	\$2,165,418	\$2,322,948	\$2,328,101	\$2,489,558	6.94%
Commercial Assessment	\$697,477	\$753,382	\$739,425	\$743,885	0.60%
Commercial - Seasonal Properties	\$0	\$0	\$0	\$0	0.00%
Resource- Assessable	\$15,727	\$14,182	\$14,181	\$15,288	7.81%
	\$2,878,622	\$3,090,512	\$3,081,706	\$3,248,732	
SPECIAL ASSESSMENTS					
Infrastructure Charges	\$256,846	\$259,200	\$257,113	\$259,500 *1	0.93%
Storm Water Charges	\$173,817	\$174,727	\$174,727	\$174,727 *1	0.00%
	\$430,663	\$433,927	\$431,840	\$434,227	
BUSINESS PROPERTY					
Based on Revenue (M.T. & T.)	\$5,090	\$5,700	\$4,961	\$5,000	0.78%
NS Power Inc. (HST Rebate)	\$26,982	\$27,000	\$27,000	\$27,000	0.00%
	\$32,072	\$32,700	\$31,961	\$32,000	
OTHER TAXES					
Deed Transfer Tax	\$284,681	\$175,000	\$389,452	\$175,000	-55.07%
TOTAL TAXES	\$3,626,038	\$3,732,139	\$3,934,959	\$3,889,959	

PROVINCIAL GOVERNMENT

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

	PY Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
Dept of Municipal Affairs	\$650	\$650	\$650	\$650	100.00%

PROVINCIAL GOVERNMENT AGENCIES

Liquor Commission	\$24,160	\$24,500	\$24,611	\$24,700	0.36%
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TOTAL GRANTS IN LIEU OF TAXES	\$24,810	\$25,150	\$25,261	\$25,350	
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SALES OF SERVICES

General Government (Tax Certificates, etc)	\$2,212	\$2,000	\$1,375	\$2,000	45.45%
Environmental Health Services	\$2,202	\$2,000	\$2,069	\$2,000	-3.33%
Utility Contribution to Town Overhead	\$56,000	\$62,700	\$62,200	\$62,200	0.00%
Recreation & Cultural Services (Ball Field/Bandstand)	\$144	\$150	\$400	\$250	-37.47%
Cemetery maintenance	\$0	\$4,494	\$15,594	\$7,911	-49.27%
RELC Accounting/Mgmt Services	\$95,041	\$124,430	\$124,430	\$124,430	0.00%
Other Services/TOMB Equipment Buy Out	\$100	\$0	\$2,550	\$0	-100.00%

TOTAL SALE OF SERVICES	\$155,699	\$195,774	\$208,618	\$198,791	
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**TOWN OF MAHONE BAY
STATEMENT OF REVENUE
REVENUES**

	PY Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
FUNDS FROM OWN SOURCES					
Licenses & Permits	\$21,474	\$22,000	\$15,561	\$22,500	44.60%
Street Excavation Deposit	\$900	\$900	\$6,900	\$2,500	-63.77%
Fines	\$3,250	\$4,000	\$1,695	\$4,000	135.96%
SALE OF MERCHANDISE	\$250	\$90	\$60	\$50	-16.64%
Return on Investments	\$204,647	\$65,000	\$65,063	\$65,000	-0.10%
Interest on Taxes	\$25,179	\$16,000	\$36,101	\$25,000	-30.75%
Total Donations	\$1,750	\$15,000	\$4,788	\$15,000	213.28%
EVENT TICKET SALES/Production Services	\$3,635	\$0	\$0	\$0	0
TOTAL FUNDS FROM OWN SOURCES	\$261,084	\$122,990	\$130,168	\$134,050	

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

	PY Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
PROVINCIAL GOVERNMENT					
Town Foundation Grant (from Province)	\$50,000	\$50,000	\$50,000	\$50,000	0.00%
	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$50,000</u>	
CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS	\$0	\$104,258	\$55,802	\$104,258 *2	86.84%
FEDERAL GOVERNMENT					
Federal Government(Canadian Community-Building Fund)	\$93,051	\$93,051	\$93,051	\$93,051 *3	0.00%
PROVINCIAL GOVERNMENTS					
Protective Services (EMO Grant)	\$0	\$0	\$1,000	\$0	-100.00%
	<u>\$93,051</u>	<u>\$93,051</u>	<u>\$94,051</u>	<u>\$93,051</u>	
TOTAL CONDITIONAL TRANSFERS	<u>\$93,051</u>	<u>\$197,309</u>	<u>\$149,853</u>	<u>\$197,309</u>	
Total Revenue	<u>\$4,210,682</u>	<u>\$4,323,362</u>	<u>\$4,498,859</u>	<u>\$4,495,459</u>	

TOWN REVENUE NOTES

1) Total of 865 units in 2026/27 compared to 864 units in 2025/26.

Infrastructure Charge Comparative Chart				
Rate	\$ 295.00	\$ 300.00	\$ 305.00	\$ 310.00
Revenue	\$ 255,175.00	\$ 259,500.00	\$ 263,825.00	\$ 268,150.00

Incremental Revenue: \$859.5 per \$1 of Infrastructure Charge

Stormwater Charge Comparative Chart				
Rate	\$ 200.00	\$ 202.23	\$ 205.00	\$ 210.00
Revenue	\$ 173,000.00	\$ 174,928.95	\$ 177,325.00	\$ 181,650.00

2) HAF 25/26 spending was allocated between Capital and Operating Budgets:

Capital	48,456.00
Operating	<u>55,802.00</u>
	<u>\$ 104,258.00</u>

3) This grant has specific requirements that spending must be on Capital Expenditures.

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

This section outlines the budget for governance. This includes Council remuneration, portions of Town staff costs, overhead costs for Town Hall, and its operations.

	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
LEGISLATIVE					
Mayor 's Remuneration	\$16,218	\$18,939	\$18,501	\$19,336 *1	4.51%
Mayor's Expenses	\$6,067	\$6,000	\$3,058	\$6,000	96.21%
Council's Remuneration	\$52,496	\$61,302	\$56,820	\$62,589 *1	10.15%
Councillors' Expenses	\$8,993	\$5,000	\$2,165	\$3,000	38.55%
Council Expenses	\$16,611	\$8,000	\$3,236	\$5,000	54.49%
Town Hall Newsletter	\$1,942	\$2,000	\$2,123	\$500	-76.45%
Committee Expenses	\$725	\$4,000	\$1,310	\$3,000	128.94%
Elections, Plebiscites/Ratepayers Meetings	\$28,889	\$0	\$12,553	\$0	-100.00%
Councillors' Orientation	\$482	\$0	\$0	\$2,000	-100.00%
	\$132,425	\$105,240	\$99,767	\$101,425	

GENERAL ADMINISTRATION

ADMINISTRATIVE

Portion Staff Salaries -Admin	\$197,132	\$260,469	\$263,394	\$271,014 *1	2.89%
Employee Benefits- Admin	\$41,692	\$59,916	\$55,984	\$58,762	4.96%
HR Services	\$0	\$5,000	\$0	\$0	0.00%

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

This section outlines the budget for governance. This includes Council remuneration, portions of Town staff costs, overhead costs for Town Hall, and its operations.

	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
Professional Development (All EEs) -Admin	\$464	\$3,600	\$2,549	\$1,800	-29.39%
Health and Safety/Physical Development - Finance/Adn	\$775	\$1,000	\$1,396	\$1,500	7.47%
Power - Town Hall	\$17,531	\$18,000	\$16,339	\$18,000	10.17%
Repairs - Town Hall	\$12,655	\$4,000	\$13,708	\$4,000	-70.82%
Pest Control - Town Hall	\$866	\$1,200	\$1,012	\$1,200	18.62%
Custodial Supplies - Town Hall	\$4,822	\$4,300	\$6,984	\$6,000	-14.09%
Office Supplies (Shared)	\$2,591	\$2,200	\$3,397	\$2,300	-32.29%
Insurance - Town Hall	\$1,903	\$9,132	\$8,238	\$8,932	8.43%
Insurance- Liability & Admin	\$922	\$4,422	\$3,989	\$4,422	10.85%
Town EV Maintenance	\$1,834	\$1,000	\$600	\$1,000	66.71%
Fuel - Town Hall	\$996	\$0	\$0	\$0	0.00%
Janitor's Labor	\$16,132	\$17,442	\$23,306	\$21,000	-9.89%
Water - Town Hall	\$1,284	\$1,600	\$1,114	\$1,200	7.76%
Town Legal (100%)	\$33,414	\$15,000	\$30,289	\$15,000	-50.48%
COMMUNICATIONS	\$0	\$0	\$125	\$2,500	0.00%
Advertising Regulatory	\$1,571	\$2,000	\$1,091	\$1,000	0.00%
Advertising Non-Regulatory	\$1,089	\$1,500	\$228	\$600	0.00%
Office Expenses/Communications - Admin	\$9,834	\$8,600	\$8,210	\$8,600	4.75%
Postage/Courier Inc Lease- Admin	\$3,293	\$2,400	\$5,092	\$3,500 *2	-31.26%

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

This section outlines the budget for governance. This includes Council remuneration, portions of Town staff costs, overhead costs for Town Hall, and its operations.

	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
Photocopier/ Fax Charges & Toner-Admin	\$2,229	\$2,500	\$1,792	\$2,000	11.61%
Telephone/Internet	\$6,169	\$4,000	\$5,086	\$5,000	-1.70%
Admin - Software & Hardware & Subscriptions	\$5,911	\$10,000	\$14,542	\$15,000	3.15%
Office Furnishings - Non Capital	\$1,985	\$1,500	\$121	\$500	314.04%
	\$367,093	\$440,781	\$468,584	\$454,830	

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

This section outlines the budget for governance. This includes Council remuneration, portions of Town staff costs, overhead costs for Town Hall, and its operations.

	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
FINANCIAL MANAGEMENT					
Auditors	\$56,005	\$74,425	\$52,440	\$25,000	-52.33%
Portion Staff Salaries -Finance	\$160,382	\$189,301	\$151,814	\$187,468 *1	23.48%
Employee Benefits -Finance	\$39,757	\$52,568	\$44,165	\$51,819	17.33%
Advertising	\$650	\$1,000	\$1,416	\$1,000	-29.37%
Professional Development (All EEs) - Finance	\$913	\$2,000	\$1,049	\$500	-52.33%
Health and Safety/Physical Development - Finance	\$1,422	\$1,250	\$500	\$500	0.00%
MJSB - IT Services & OH&S	\$56,943	\$65,702	\$71,708	\$79,078	10.28%
Office Expenses-Finance	\$6,750	\$4,800	\$5,069	\$4,800	-5.30%
Postage/Courier Fax -Finance	\$7,563	\$4,700	\$7,220	\$2,000	-72.30%
Photocopier/ Fax Charges & Toner-Finance	\$2,734	\$2,500	\$2,319	\$2,500	7.81%
Finance Software/Hardware	\$10,508	\$14,785	\$7,200	\$7,200	0.00%
Security Alarm	\$305	\$400	\$1,048	\$1,500	43.17%
	\$343,931	\$413,431	\$345,947	\$363,365	

ASSESSMENT SERVICES

Trfs to Assessment Services	\$33,027	\$26,111	\$27,309	\$25,634	-6.13%
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**STATEMENT OF REVENUE & EXPENDITURES
GENERAL GOVERNMENT SERVICES**

This section outlines the budget for governance. This includes Council remuneration, portions of Town staff costs, overhead costs for Town Hall, and its operations.

Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
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**STATEMENT OF REVENUE & EXPENDITURES
GENERAL GOVERNMENT SERVICES**

This section outlines the budget for governance. This includes Council remuneration, portions of Town staff costs, overhead costs for Town Hall, and its operations.

	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
OTHER TAXATION					
Tax Billing Expenses	\$1,161	\$1,500	\$1,246	\$1,500	20.36%
OTHER GENERAL ADMINISTRATIVE SERVICES					
Conventions /Memberships/Travel Staff	\$10,874	\$10,000	\$10,077	\$10,000	-0.77%
Employee Appreciation & Events	\$1,460	\$1,200	\$1,019	\$1,200	17.77%
CAO Expenses	\$5,745	\$2,500	\$1,905	\$2,500	31.21%
	\$18,080	\$13,700	\$13,002	\$13,700	
DEBT CHARGES-GENERAL GOVERNMENT					
Bank Charges/General Operating Int	\$6,816	\$6,000	\$4,439	\$4,500	1.37%
Total Operating Expenses	\$902,533	\$1,006,763	\$960,295	\$964,954	

GENERAL GOVERNMENT NOTES

- 1) Cost of living set at 2.1%
- 2) Mail strike increased costs for the PY

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

Public Works is the department responsible for maintaining Town infrastructure, excluding Water and Electric Utilities.

Items in this section of the budget relate directly to that department including salaries, overhead costs of the Public Works Building, insurance, and machine maintenance including gas and oil. A significant portion of the Public Works relates to infrastructure maintenance supplies such as salt, gravel, and cold-patch asphalt for potholes.

The Town Public Works Department has undertaken cost-saving measures by bringing several services “in-house” which results in many of the items in the % Change column showing negative values.

	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
ADMINISTRATION					
Employee Benefits	\$29,836	\$37,892	\$35,445	\$37,486	5.76%
PW Administration Salaries	\$84,012	\$74,892	\$78,409	\$84,193	7.38%
Telephone- PW Dept	\$4,326	\$3,000	\$1,363	\$2,000	46.74%
Answering Service	\$690	\$735	\$745	\$735	-1.36%
Finance Software/Hardware Misc	\$102	\$4,000	\$821	\$1,000	21.73%
Office Supplies/Memberships	\$2,028	\$500	\$598	\$600	0.31%
PW Office Maintenance	\$1,378	\$1,500	\$135	\$500	270.59%
Janitors Labour	\$1,606	\$2,800	\$2,799	\$2,900	3.61%
Janitors Supplies	\$622	\$1,800	\$5,513	\$3,000	-45.58%

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

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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27		Budget/Actual % Change
Liability Insurance	\$3,100	\$14,152	\$20,553	\$13,843	*2	-32.65%
MJSB-PROCUREMENT SERVICES PW	\$0	\$0	\$4,212	\$7,553		79.33%
	\$127,700	\$141,272	\$150,594	\$153,811		

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

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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
GENERAL EQUIPMENT					
Gas & Oil	\$13,983	\$10,200	\$16,695	\$18,000	7.82%
Insurance	\$2,097	\$7,922	\$7,797	\$11,437	46.69%
Repairs	\$34,421	\$14,300	\$36,421	\$16,500	-54.70%
	\$50,500	\$32,422	\$61,693	\$45,937	

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

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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
SMALL TOOLS					
Small Tools & Equipment	\$8,482	\$5,000	\$4,287	\$4,800	11.97%
WORKSHOPS, YARDS & OTHER BUILDINGS					
P. W. Building - Electricity	\$22,459	\$19,209	\$22,431	\$23,012	2.59%
P.W. BUILDING - Water	\$1,413	\$1,290	\$908	\$1,290	42.11%
P. W. Building - Fuel (Expired in 2025)	\$2,949	\$0	\$0	\$0	0.00%
P. W. Building - Repairs	\$8,324	\$2,000	\$15,129	\$2,000 *3	-86.78%
P. W. Building - Telephone	\$438	\$400	\$1,907	\$400	-79.02%

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

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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
P. W. - Insurance	\$754	\$3,618	\$3,264	\$3,539	8.41%
P.W. BUILDING - Security Alarm	\$305	\$275	\$296	\$275	-7.35%
	\$36,643	\$26,791	\$43,935	\$30,516	

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

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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
OTHER					
Staff Training/PD	\$1,618	\$2,000	\$3,953	\$2,000	-49.40%
Physical Development	\$849	\$1,000	\$250	\$500	100.00%
Health and Safety	\$6,186	\$6,000	\$7,775	\$6,000	-22.83%
Asset Management Initiatives	\$22,581	\$20,000	\$6,642	\$20,000	201.13%
Tree Removal & Planting	\$60,756	\$50,000	\$84,839	\$50,000 *4	-41.06%
Stormwater Management Initiatives	\$0	\$107,500	\$25,964	\$42,500	100.00%
	\$91,990	\$186,500	\$129,422	\$121,000	

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

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The Town Public Works Department has undertaken cost-saving measures by bringing several services “in-house” which results in many of the items in the % Change column showing negative values.

Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
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TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
PUBLIC WORKS
(TRANSPORTATION SERVICES)

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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
ROADS & STREETS					
Salaries	\$72,763	\$90,089	\$107,422	\$120,039	11.75%
Salt & Cartage/Chloride	\$48,256	\$18,500	\$44,975	\$20,500	-54.42%
Sand & Gravel	\$5,850	\$5,000	\$5,447	\$7,000	28.50%
Patching Streets/Sidewalks - Materials	\$104,820	\$10,000	\$33,166	\$30,000	-9.54%
General Supplies & Expense	\$4,444	\$4,000	\$8,079	\$6,000	-25.73%
Culverts & Ditching	\$40,206	\$20,000	\$10,684	\$10,000	-6.40%
Street Cleaning	\$104	\$1,500	\$0	\$0 *1	0
Catch Basin Cleaning	\$6,734	\$7,000	\$8,054	\$9,000	11.74%
	\$283,178	\$148,589	\$217,827	\$202,539	

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

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The Town Public Works Department has undertaken cost-saving measures by bringing several services “in-house” which results in many of the items in the % Change column showing negative values.

	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
STREET LIGHTING					
Street Lighting	\$70,691	\$72,523	\$70,341	\$71,818	2.10%

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

Public Works is the department responsible for maintaining Town infrastructure, excluding Water and Electric Utilities.

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The Town Public Works Department has undertaken cost-saving measures by bringing several services “in-house” which results in many of the items in the % Change column showing negative values.

	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
TRAFFIC SERVICE					
Street Signs/Flags	\$6,981	\$5,000	\$5,018	\$6,000	19.58%
Painting Lines	\$27,161	\$20,000	\$17,221	\$10,000	-41.93%
Maintenance to Crossings/Curbs/Parking Lots	\$33,998	\$5,000	\$766	\$1,000	30.59%
Engineering Services/Legal	\$39,975	\$25,000	\$0	\$40,000	0.00%
	\$108,116	\$55,000	\$23,004	\$57,000	
Total Operating Expenses	\$777,300	\$668,099	\$701,103	\$687,420	

TRANSPORTATION NOTES

- 1) This service is now offered inhouse via our Public Works Department
- 2) New agreement with insurance provider
- 3) Expenses in 2025/26 were for the new Public Works Building
- 4)CY tree planting costs are offset by external funding

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

Protective Services encompasses RCMP, Bylaw Enforcement, Regional Emergency Management, and some Inspection Services. One of the largest single line items in the budget is for the cost of the RCMP. This contracted service is done through the Province and the local governance mechanism is the Police Advisory Board where Council members, staff, and community members have quarterly discussions with the RCMP on local issues and service provision.

	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
POLICE PROTECTION					
Policing-RCMP	\$429,472	\$454,176	\$458,256	\$472,039	3.01%

LAW ENFORCEMENT

Prosecuting Attorney	\$150	\$200	\$38	\$100	166.67%
Bylaw Enforcement Officer	\$11,254	\$12,000	\$11,779	\$11,983	1.73%
	\$11,404	\$12,200	\$11,816	\$12,083	
Department Total	\$440,876	\$466,376	\$470,072	\$484,122	

Protective Services Notes

None

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

	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
EMERGENCY MEASURES					
Emergency Measures (REMO)	\$15,409	\$16,000	\$11,236	\$23,714 *2	111.05%
Assistant Emergency Coordinator	\$5,423	\$6,000	\$5,525	\$6,000	8.60%
Comfort Station - Fire Hall	\$0	\$2,500	\$0	\$1,500	0.00%
	<u>\$20,832</u>	<u>\$24,500</u>	<u>\$16,761</u>	<u>\$31,214</u>	
OTHER PROTECTION SERVICES					
Fire Inspection Services	\$14,099	\$15,000	\$14,364	\$15,000	4.42%
Building Inspectors	\$16,859	\$20,000	\$19,128	\$20,000	4.56%
Animal & Pest Control	\$213	\$350	\$257	\$350	36.19%
Traffic Authority	\$0	\$2,600	\$0	\$2,500	0.00%
GIS & Civic Addressing	\$5,501	\$6,000	\$5,525	\$5,600 *1	1.36%
	<u>\$36,672</u>	<u>\$43,950</u>	<u>\$39,274</u>	<u>\$43,450</u>	
Department Totals	<u><u>\$57,504</u></u>	<u><u>\$68,450</u></u>	<u><u>\$56,036</u></u>	<u><u>\$74,664</u></u>	

OTHER PROTECTIVE SERVICES NOTES

- 1) 'Other Services' under the new Municipal Services Agreement, Section 4.
- 2) Remo is basing CY numbers on a new formula provided.

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

This section of the budget encompasses many items in the name of Community Development and Wellness. In this instance, there are several partnerships the Town has entered into to collaborate on active community development. These partnerships will be referred to again in discussing Recreation.

	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
ENVIRONMENTAL PLANNING & ZONING					
Regional Planning	\$51,246	\$57,000	\$52,209	\$52,400	0.37%
Legal Services/ Advertising	\$7,119	\$4,000	\$0	\$0 *3	0.00%
	\$58,365	\$61,000	\$52,209	\$52,400	
COMMUNITY DEVELOPMENT					
Accessibility Initiatives	\$11,017	\$5,000	\$9,204	\$12,221	33%
ANTI-RACISM & DISCRIMINATION INITIATIVES	\$1,714	\$0	\$1,945	\$2,626	35.00%
	\$12,731	\$5,000	\$11,149	\$14,847	

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

This section of the budget encompasses many items in the name of Community Development and Wellness. In this instance, there are several partnerships the Town has entered into to collaborate on active community development. These partnerships will be referred to again in discussing Recreation.

	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
OTHER ENVIRONMENTAL SERVICES					
Wages and Benefits	\$57,526	\$59,102	\$57,032	\$61,903	8.54%
Tourism	\$11,117	\$11,301	\$8,149	\$11,288	38.53%
Public Comfort Stations	\$50,120	\$51,872	\$33,600	\$50,120	49.17%
Community Beautification	\$799	\$1,000	\$7,232	\$1,000	-86.17%
Urban Forest Management Plan	\$24,854	\$20,000	\$20,084	\$9,000	-55.19%
Climate & Environment Initiatives	\$11,280	\$20,815	\$15,112	\$20,000	32.35%
SOLAR GARDEN MAINTENANCE	\$5,131	\$50,000	\$15,694	\$0 *1	-100.00%
Housing Initiatives	\$69,659	\$60,000	\$30,802	\$55,000 *2	78.56%
Wharf Expenses & Insurance	\$989	\$3,624	\$4,284	\$3,213	-25.00%
	\$231,475	\$277,713	\$191,989	\$211,524	
Total Operating Expenses	\$302,571	\$293,713	\$255,347	\$278,771	

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

This section of the budget encompasses many items in the name of Community Development and Wellness. In this instance, there are several partnerships the Town has entered into to collaborate on active community development. These partnerships will be referred to again in discussing Recreation.

Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
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ENVIRONMENTAL DEVELOPMENT NOTES

- 1) Moved to Electric Budget**
- 2) Actual is netted against applicable salaries to avoid double counting**
- 3) Newspaper advertisement is no longer required**

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

Wastewater is a very complex and critical section of the budget because the system operates continuously and has widespread impact on the community. The largest items in this section are chemicals and electricity as the system is constantly operating and requires a multi step process to ensure appropriate disposal.

This section also includes garbage and recycling collection. This is done through the Municipal Shared Services, which is a shared service entity between Mahone Bay, District of Lunenburg, and Bridgwater. In the budget document, Municipal Shared Services is referred to as MJSB (prior name).

	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
SEWAGE COLLECTION SYSTEM					
ADMINISTRATION					
SWR - Administration	\$13,473	\$12,901	\$14,006	\$14,306	2.14%
	<hr/>	<hr/>	<hr/>	<hr/>	
	\$13,473	\$12,901	\$14,006	\$14,306	

SEWAGE COLLECTION SYSTEMS

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

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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
Salaries	\$39,868	\$48,176	\$50,645	\$56,565	11.69%
Sewer - Staff Benefits	\$9,692	\$12,446	\$10,992	\$12,058	9.70%
Engineering/Consultants	\$2,636	\$15,000	\$0	\$15,000 *3	0.00%
Training Costs - SWR	\$0	\$550	\$1,542	\$1,250	-18.96%
Material Expense & Contractors	\$15,372	\$10,450	\$7,204	\$9,045	25.56%
Monitoring/Testing Fees	\$5,390	\$5,000	\$4,327	\$4,000	-7.57%
Sewer Cleaning Fees	\$12,859	\$4,500	\$3,770	\$4,500	19.36%

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

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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
	\$85,817	\$86,122	\$78,482	\$102,418	

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

Wastewater is a very complex and critical section of the budget because the system operates continuously and has widespread impact on the community. The largest items in this section are chemicals and electricity as the system is constantly operating and requires a multi step process to ensure appropriate disposal.

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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
SEWAGE LIFT STATIONS					
Maintenance of Pumps	\$3,275	\$2,000	\$4,415	\$3,000 *1	-32.05%
Electricity	\$26,568	\$28,000	\$25,042	\$27,000	7.82%
Insurance	\$265	\$1,271	\$1,147	\$1,243	8.43%
	\$30,108	\$31,271	\$30,604	\$31,243	
SEWAGE TREATMENT & DISPOSAL					
Salaries	\$32,515	\$38,480	\$35,684	\$39,833	11.63%

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

Wastewater is a very complex and critical section of the budget because the system operates continuously and has widespread impact on the community. The largest items in this section are chemicals and electricity as the system is constantly operating and requires a multi step process to ensure appropriate disposal.

This section also includes garbage and recycling collection. This is done through the Municipal Shared Services, which is a shared service entity between Mahone Bay, District of Lunenburg, and Bridgwater. In the budget document, Municipal Shared Services is referred to as MJSB (prior name).

	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
Benefits - Sewer Treatment	\$6,881	\$9,410	\$7,502	\$9,212	22.81%
Chemicals - PAA	\$24,487	\$35,000	\$22,509	\$35,000	55.49%
Repairs/Materials - PLANT	\$38,849	\$5,500	\$1,716	\$5,500	220.60%
Winter Maintenance	\$10,535	\$4,500	\$209	\$500 *4	139.75%
Electricity	\$40,607	\$41,000	\$39,347	\$41,000	4.20%
Scada Data Lines	\$1,906	\$1,700	\$1,606	\$2,000	24.53%
Insurance	\$147	\$705	\$636	\$689	8.42%

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

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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
	\$155,926	\$146,295	\$109,208	\$133,735	
	\$285,324	\$276,589	\$232,299	\$281,702	

**TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
WASTEWATER
ENVIRONMENTAL HEALTH SERVICES**

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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
GARBAGE & WASTE COLLECTION					
Trucking Costs	\$81,687	\$85,646	\$74,648	\$75,162	0.69%
Public Area Waste Collection/Disposal	\$50,073	\$54,282	\$58,386	\$61,655	5.60%
	\$131,760	\$139,929	\$133,033	\$136,817	

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

Wastewater is a very complex and critical section of the budget because the system operates continuously and has widespread impact on the community. The largest items in this section are chemicals and electricity as the system is constantly operating and requires a multi step process to ensure appropriate disposal.

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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
MUNICIPAL SOLID WASTE SITE					
MJSB - Site Operations	\$84,707	\$101,000	\$89,275	\$70,530 *2	-21.00%
Region 6 Operating Costs	\$1,763	\$1,700	\$1,871	\$1,900	1.54%
	\$86,470	\$102,700	\$91,146	\$72,430	
Total Expenses	\$503,554	\$519,218	\$456,479	\$490,949	

**TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
WASTEWATER
ENVIRONMENTAL HEALTH SERVICES**

Wastewater is a very complex and critical section of the budget because the system operates continuously and has widespread impact on the community. The largest items in this section are chemicals and electricity as the system is constantly operating and requires a multi step process to ensure appropriate disposal.

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Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
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ENVIRONMENTAL HEALTH NOTES

- 1) Maintenance on pump services (2 years behind)
- 2) As per MJSB budget
- 3) Rate Study, WW Reserve Funded Initiative
- 4) Provided by Public Works

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

Mahone Bay does not have a recreation or community development departments. To ensure this important service is not lost, the Town has entered into several partnerships with community organizations to provide these services. These partnerships include Mahone Bay United; Mahone Bay Pool Society; Mahone Bay Tennis Club; Lunenburg County Wheels; and South Shore Regional Library to name a few. Also, the Town maintains several pieces of key infrastructure for recreational and cultural use.

	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
ADMINISTRATION					
Rec Administration Salaries	\$35,566	\$32,097	\$33,604	\$36,083	7.38%
PROGRAMS & SERVICES					
Special Projects	\$1,083	\$1,000	\$327	\$1,000	205.81%
Lunenburg County Wheels	\$10,000	\$10,000	\$10,000	\$10,000	0.00%

PARKS PLAYGROUNDS FIELDS

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

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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
Parks Fields Playgrounds	\$18,637	\$5,956	\$15,961	\$15,000	-6.02%
Insurance	\$367	\$1,764	\$1,592	\$1,726	8.43%
Labour	\$23,114	\$29,020	\$32,526	\$35,912	10.41%
Swimming Pool Operation	\$18,085	\$28,429	\$31,804	\$40,000	25.77%
Sports Field Operation	\$21,108	\$21,000	\$21,000	\$30,500	45.24%
Mahone Bay Centre Society	\$0	\$10,000	\$10,000	\$10,000	0.00%
	\$81,311	\$96,169	\$112,882	\$133,137	

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

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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
CULTURAL BUILDINGS & FACILITIES					
South Shore Regional Library	\$7,800	\$7,800	\$7,800	\$7,800	0.00%
Heritage Properties	\$0	\$2,500	\$0	\$2,500	100.00%
Mahone Bay Museum	\$0	\$12,249	\$13,101	\$13,562	100.00%
Bandstand Maintenance	\$835	\$500	\$2,598	\$646	-75.14%
	<u>\$8,635</u>	<u>\$23,049</u>	<u>\$23,499</u>	<u>\$24,508</u>	
Grants to Organizations	\$36,596	\$29,900	\$28,346	\$40,000	41.11%
Total Operating Expenses	<u>\$173,191</u>	<u>\$192,215</u>	<u>\$208,658</u>	<u>\$244,728</u>	

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

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Actual	Budget	Unaudited	Budget	Budget/Actual
2024/25	2025/26	2025/26	2026/27	% Change

Notes:

Total grants requested amounted to \$52,194

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

As the name dictates, the Town and all municipalities, must contribute to Education by remitting to the province. The Town has a comprehensive debt schedule which is budgeted in this section, and the Town offers tax relief to residents via the Low-Income Property Subsidy and other programs. The Transfers component of this section relates to reserves and funds.

	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
EDUCATION					
Education - Mandatory Contribution	\$594,907	\$631,554	\$652,779	\$666,487	2.10%
FISCAL SERVICES					
DEBT CHARGES					
Principal and Installments - Fiscal Serv.	\$107,884	\$136,230	\$136,229	\$134,605 *1	-1.19%
TAXATION & OTHER GENERAL ADMINISTRATIVE SERVICES					
Low Income Property Subsidy	\$30,833	\$32,000	\$23,416	\$32,000 *2	36.66%
Reduced Taxes Sec 71	\$104,162	\$111,154	\$113,043	\$112,036	-0.89%
	\$134,995	\$143,154	\$136,459	\$144,036	

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

As the name dictates, the Town and all municipalities, must contribute to Education by remitting to the province. The Town has a comprehensive debt schedule which is budgeted in this section, and the Town offers tax relief to residents via the Low-Income Property Subsidy and other programs. The Transfers component of this section relates to reserves and funds.

	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
TRANSFERS TO/FROM FUNDS					
TRANSFER TO OWN FUNDS & AGENCIES-OTHER FUNDS					
Special Reserve Fund - Capital	\$0	\$26,021	\$181,845	\$77,946	-57.14%
Special Reserve Fund - Stormwater Management	\$0	\$174,727	\$174,727	\$174,727	0.00%
Special Reserve Fund - Town Equipment	\$0	\$150,000	\$150,000	\$100,000	-33.33%
Special Reserve Fund - Wastewater	\$0	\$25,000	\$25,000	\$50,000	100.00%
Special Reserve Fund - Operating	\$0	\$175,000	\$175,000	\$100,000	-42.86%
Special Reserve Op -Round Up Fund	\$0	\$0	\$0	\$0	0.00%
General Capital Fund (from Revenue)	\$0	\$0	\$0	\$0	0.00%
Recreation Infrastructure Reserve	\$0	\$15,000	\$15,000	\$65,000	333.33%
	\$0	\$565,748	\$721,572	\$567,673	

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

As the name dictates, the Town and all municipalities, must contribute to Education by remitting to the province. The Town has a comprehensive debt schedule which is budgeted in this section, and the Town offers tax relief to residents via the Low-Income Property Subsidy and other programs. The Transfers component of this section relates to reserves and funds.

	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
TRANSFER FROM RESERVES					
Transfer - General Capital	\$0	\$20,000	\$0	\$40,000	0.00%
Transfer- Operating Reserve	\$0	\$230,206	\$230,206	\$150,000	-34.84%
Transfer - Stormwater Reserve	\$0	\$107,500	\$25,964	\$42,500	63.69%
Transfers- Gas Tax	\$0	\$15,000	\$0	\$15,000	0.00%
Transfers-Equipment Reserve	\$0	\$0	\$0	\$0	0.00%
Transfers - Wastewater Reserve	\$0	\$10,000	\$0	\$10,000	0.00%
TOTAL LOCAL GOVERNMENTS	\$0	\$382,706	\$256,170	\$257,500	
Department Totals	0	-183,042	-465,402	-310,173	

FISCAL SERVICES NOTES

1) Debt charges include the following:

	2026-27
Edgewater Street/Sidewalk	27,300.00
MFC - Kinburn St. Bridge - PRINCIPAL	15,000.00
MFC - Clairmont/Pleasant Sewer PRINCIPAL	40,000.00
MFC - Kinburn St. Bridge Interest - PW	5,257.00
MFC - Clairmont/Pleasant Sewer Interest - P	17,138.00
Cemetery (land purchase) Loan - Principal	19,533.00
Cemetery (land purchase) Loan - Interest	10,377.00
	134,605.00

2) Low-income Property Subsidy policy adopted by Council on May 14, 2024 as follows:

Household Income:	Rebate:	2025/26 Rebates
Less than \$30,000	\$1,000	17
\$30,001 to \$37,500	\$500	10
\$37,501 to \$45,000	\$250	6
Greater than \$45,000	\$0	

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

The Mahone Bay and District Fire Department is owned by the Town and run by a volunteer fire department. This is funded by a separate levy. This section of the budget gives a breakdown of revenue and costs of the Fire Department. It is anticipated that this section of the budget may change in coming years as the Province has passed the *Act to Provide Support for Fire Protection Services* .

	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
INSIDE REVENUE					
Residential Assessment (0.224 tax rate)	\$419,229	\$453,774	\$453,774	\$497,423 *1	9.62%
Commercial Assessment (0.224 tax rate)	\$49,133	\$53,560	\$53,560	\$54,092 *1	0.99%
Resource- Assessable (0.224 tax rate)	\$3,033	\$2,770	\$2,770	\$3,055 *1	10.28%
	<u>\$471,395</u>	<u>\$510,104</u>	<u>\$510,104</u>	<u>\$554,570</u>	
OUTSIDE REVENUE					
Protective Services - Outside Area Revenue	\$213,554	\$231,545	\$222,287	\$246,969 *1	11.10%
OTHER REVENUE					
Donations - Fire Dept	\$20,590	\$15,000	\$19,175	\$15,000 *2	-21.77%
From Fire Society	\$92,069	\$80,114	\$55,114	\$53,736	-2.50%
TOTAL REVENUE	<u>\$797,608</u>	<u>\$836,762</u>	<u>\$806,680</u>	<u>\$870,274</u>	

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

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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
EXPENSES					
ADMINISTRATION					
Telephone	\$4,717	\$7,000	\$3,425	\$4,500	31.37%
OFFICE EXPENSES	\$1,780	\$2,500	\$1,516	\$2,000	31.96%
Eating Establishment Permit	\$202	\$250	\$201	\$250	24.36%
Conventions & Events	\$0	\$4,000	\$2,514	\$2,000	-20.46%
Insurance - Firefighters	\$2,915	\$2,915	\$2,186	\$2,915	33.33%
MJSB - IT Services/OH&S	\$19,670	\$15,279	\$8,909	\$18,025	102.33%
MJSB- PROCUREMENT SERVICES FIRE	\$0	\$0	\$980	\$1,757	79.33%
Liability Insurance	\$1,180	\$5,662	\$5,108	\$5,538	8.43%
WCB FIRE FIGHTER	\$3,161	\$2,000	\$2,097	\$2,200	4.91%
	\$33,625	\$39,605	\$26,936	\$39,185	
FIRE FIGHTING FORCE					
Honorarium	\$19,627	\$28,160	\$20,637	\$29,000	40.53%
TRAINING					
Training	\$15,055	\$30,000	\$3,575	\$30,000	739.25%

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

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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
FIRE STATION & BUILDINGS					
Insurance	\$1,424	\$6,834	\$6,165	\$6,685	8.43%
Fire Alarm System	\$7,554	\$6,900	\$8,303	\$8,500	2.38%
Repairs	\$9,965	\$6,500	\$7,226	\$6,000	-16.96%
PROPERTY MAINTENANCE - FD	\$12,717	\$2,000	\$2,465	\$2,500	1.43%
Security Alarm	\$620	\$450	\$525	\$600	14.36%
Fuel	\$1,312	\$1,500	\$951	\$1,500	57.81%
Electricity	\$46,036	\$48,000	\$43,019	\$47,128	9.55%
Firehall Utility Equipment Maintenance	\$3,417	\$3,500	\$5,987	\$6,500	8.57%
Water	\$2,913	\$3,870	\$3,074	\$3,870	25.88%
JANITOR SUPPLIES	\$3,552	\$3,600	\$4,698	\$5,500	17.07%
JANITOR LABOUR	\$16,660	\$17,000	\$15,621	\$17,000	8.83%
Annual Ladder Testing	\$0	\$7,500	\$0	\$7,500	0.00%
Ladder Truck Maintenance	\$0	\$5,000	\$0	\$5,000	0.00%
Truck Inspection	\$0	\$2,500	\$0	\$2,500	0.00%
HVAC Annual Maintenance	\$7,473	\$8,000	\$6,060	\$8,000	32.02%
	\$113,646	\$123,154	\$104,092	\$128,783	

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

The Mahone Bay and District Fire Department is owned by the Town and run by a volunteer fire department. This is funded by a separate levy. This section of the budget gives a breakdown of revenue and costs of the Fire Department. It is anticipated that this section of the budget may change in coming years as the Province has passed the *Act to Provide Support for Fire Protection Services* .

	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
FIRE FIGHTING EQUIPMENT					
Vehicles	\$35,616	\$14,000	\$12,232	\$14,000	14.45%
Hose & Couplings	\$5,793	\$6,000	\$0	\$1,500	0.00%
Uniforms	\$229	\$4,000	\$769	\$4,000	420.47%
Insurance	\$4,692	\$22,521	\$20,316	\$22,028	8.43%
Other Equipment	\$22,862	\$21,200	\$7,805	\$21,200	171.64%
Radio Repairs & Licenses	\$2,109	\$3,000	\$1,317	\$3,000	127.83%
Other Expenses	\$156	\$0	\$488	\$344	-29.46%
	\$71,457	\$70,721	\$42,925	\$66,072	

PROTECTIVE SERVICES - DEBT CHARGES

FD-Debt Chgs-Interest	\$27,194	\$0	\$0	\$0	0.00%
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DEBT CHARGES

Debenture Interest - Fire Hall	\$20,765	\$19,318	\$19,318	\$17,890	-7.39%
Debenture Principal - Fire Hall	\$35,796	\$35,796	\$35,796	\$35,796	0.00%
Debenture Interest - Fire Station	\$161,018	\$155,873	\$155,873	\$150,796	-3.26%
Debenture Principal - Fire Station	\$127,274	\$127,274	\$127,274	\$127,274	0.00%
	\$344,853	\$338,261	\$338,261	\$331,756	

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

The Mahone Bay and District Fire Department is owned by the Town and run by a volunteer fire department. This is funded by a separate levy. This section of the budget gives a breakdown of revenue and costs of the Fire Department. It is anticipated that this section of the budget may change in coming years as the Province has passed the *Act to Provide Support for Fire Protection Services* .

	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
SUB TOTAL - FIRE PROTECTION	\$625,456	\$636,801	\$536,425	\$624,795	
NON OPERATING EXPENSES					
Water Supply & Hydrants	\$180,479	\$180,879	\$180,479	\$180,479	0.00%
Transfer to Fire Equipment Reserve	\$129,921	\$65,000	\$65,000	\$65,000 *3	0.00%
	\$310,400	\$245,879	\$245,479	\$245,479	
Operating Surplus/(Deficit)	(\$138,248)	\$0	\$24,776	\$0	

FIRE PROTECTION SERVICES NOTES

- 1) 26/27 rate change from 0.214 to 0.224
- 2) Fire Department Society and Town contribute \$25,000 annually to the Fire Equipment Reserve (in addition to any donations revenue) per agreement signed June 2, 2021
- 3) Charitable donations received by the Town. To be contributed to Fire Equipment Reserve

**TOWN OF MAHONE BAY
WATER UTILITY**

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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27		Budget/Actual % Change
METERED SALES						
Residential	\$321,784	\$329,044	\$362,140	\$396,905	*2	9.60%
Commercial	\$189,646	\$200,023	\$211,971	\$232,320	*2	9.60%
	\$511,430	\$529,067	\$574,110	\$629,225		
FIRE PROTECTION						
Public Fire Protection	\$181,079	\$180,879	\$181,079	\$180,479	*1	-0.33%
SPRINKLER SERVICE						
	\$2,200	\$2,200	\$2,200	\$2,200		0.00%
OTHER OPERATING REVENUE						
Special Services	\$14,289	\$4,000	\$3,800	\$4,000		5.26%
Rent (Aliant & Eastlink)	\$5,253	\$5,300	\$5,253	\$5,253		0.01%

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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
	\$19,541	\$9,300	\$9,053	\$9,253	
TOTAL OPERATING REVENUE	\$714,250	\$721,446	\$766,442	\$821,157	

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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
NON-OPERATING REVENUE					
Interest	\$9,693	\$1,450	\$2,981	\$2,500	-16.13%
Other	\$1,099	\$500	\$747	\$500	-33.07%
	<u>\$10,792</u>	<u>\$1,950</u>	<u>\$3,728</u>	<u>\$3,000</u>	
TOTAL REVENUE	<u>\$725,043</u>	<u>\$723,396</u>	<u>\$770,170</u>	<u>\$824,157</u>	

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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
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**TOWN OF MAHONE BAY
WATER UTILITY
SOURCE OF SUPPLY**

SUPERVISION & MAINTENANCE

Maintenance of Intakes	\$406	\$4,000	\$2,876	\$3,000	4.30%
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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
PUMPING					
OPERATING & MAINTENANCE					
Operating Labor	\$11,351	\$13,216	\$13,043	\$14,449	10.78%
Power Purchased	\$20,411	\$20,300	\$21,941	\$20,300	-7.48%
Structures & Improvements	\$642	\$2,000	\$2,550	\$2,500	-1.96%
Pumping Equipment	\$3,770	\$3,000	\$935	\$3,000	220.94%
TOTAL PUMPING	\$36,174	\$39,016	\$38,469	\$40,249	

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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
WATER TREATMENT					
	Unaudited 2023/24	Budget 2024/25	Unaudited 2025/26	Budget 2026/27	
SUPERVISION & ENGINEERING					
WTR - Administration Salaries	\$16,841	\$16,127	\$17,243	\$17,882	3.70%
OPERATING LABOR	\$39,791	\$47,489	\$46,426	\$51,837	11.65%

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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
OPERATING SUPPLIES & EXPENSES					
Chemicals & Additives	\$65,096	\$74,000	\$64,217	\$74,000	15.24%
Water Testing Fees	\$16,813	\$16,500	\$14,291	\$17,500	22.45%
Treatment Structures & Improvements	\$16,278	\$13,500	\$10,728	\$13,500	25.84%
Electricity	\$38,184	\$38,595	\$30,019	\$30,469	1.50%
Internet/ Scada	\$24,914	\$5,000	\$3,622	\$5,000	38.05%
Treatment - Equipment	\$22,461	\$13,500	\$16,767	\$13,500	-19.48%
	\$183,746	\$161,095	\$139,644	\$153,969	
TOTAL WATER TREATMENT	\$240,378	\$224,710	\$203,313	\$223,689	

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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
TRANSMISSION & DISTRIBUTION					
OPERATING LABOR - MAINS	\$117,500	\$147,712	\$141,624	\$160,711	13.48%
MAINTENANCE OF PLANTS					
Reservoirs	\$44	\$1,000	\$2,056	\$2,000	-2.74%
Structures & Improvements	\$1,906	\$1,025	\$3,924	\$1,025	-73.88%
Distribution Mains	\$10,434	\$7,500	\$3,308	\$10,000	202.32%
Services	\$16,386	\$10,000	\$6,597	\$10,000	51.59%
Meter Expenses/Meter Readers	\$764	\$6,100	\$5,509	\$3,000	-45.54%
Hydrants	\$1,170	\$1,800	\$832	\$1,800	116.44%
	\$30,705	\$27,425	\$22,225	\$27,825	

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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
OTHER OPERTING EXPENSES					
Transportation/EV Maintenance	\$7,849	\$5,000	\$5,424	\$5,920	9.14%
Shop Expenses	\$836	\$1,000	\$1,744	\$1,500	-13.97%
	\$8,685	\$6,000	\$7,168	\$7,420	
TOTAL T&D	\$156,889	\$181,137	\$171,017	\$195,956	

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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
ADMIN & GENERAL					
SALARIES					
Admin Salaries Allocated	\$112,108	\$147,738	\$139,442	\$158,378	13.58%
Employee Benefits	\$64,368	\$90,693	\$79,388	\$88,857	11.93%
Professional Development	\$0	\$4,800	\$1,882	\$4,800	155.08%
Physical Development	\$1,040	\$750	\$803	\$750	-6.59%
Officers & Executives	\$10,572	\$12,345	\$11,607	\$12,604	8.59%
	\$188,088	\$256,326	\$233,121	\$265,389	
GENERAL OFFICE EXPENSES					
Training - Water	\$2,965	\$2,000	\$3,100	\$3,500	12.89%
Health and Safety - Water	\$3,489	\$4,000	\$3,434	\$4,000	16.49%
Health & Wellness - Water	\$0	\$0	\$337	\$350	3.77%
Admin - General Office Expense	\$738	\$1,150	\$805	\$650	-19.22%

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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
Allocated Office Expenses	\$0	\$17,000	\$17,000	\$17,000	0.00%
Finance Software/Hardware	\$4,780	\$8,484	\$3,217	\$4,000	24.34%
MJSB IT Services/OH&S	\$23,837	\$27,503	\$16,036	\$32,445	102.33%
Janitor Labour	\$4,589	\$4,500	\$4,976	\$5,500	10.53%
Janitor Supplies	\$0	\$100	\$59	\$150	153.12%
Advertising	\$131	\$500	\$813	\$1,000	22.94%
Photocopy Lease/Rental	\$84	\$100	\$141	\$100	-28.88%
Telephone/Internet	\$852	\$800	\$1,077	\$1,300	20.65%
MJSB-PROCUREMENT SERVICES WATER	\$0	\$0	\$1,763	\$3,162	79.33%
ANSWERING SERVICE - WATER	\$690	\$750	\$745	\$750	0.63%
Uncollectible Accounts	\$828	\$600	\$2,674	\$1,500	-43.91%
	\$42,982	\$67,487	\$56,179	\$75,407	

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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
PROFESSIONAL FEES					
Auditors	\$18,307	\$30,370	\$20,915	\$10,000 *4	-52.19%
Legal	\$0	\$750	\$0	\$750	0.00%
	<u>\$18,307</u>	<u>\$31,120</u>	<u>\$20,915</u>	<u>\$10,750</u>	
OTHER OPERATING EXPENSES					
Regulatory Expenses	\$5,505	\$10,000	\$0	\$35,000	0.00%
Insurance	\$16,646	\$16,648	\$15,368	\$16,283	5.96%
TOTAL	<u>\$22,151</u>	<u>\$26,648</u>	<u>\$15,368</u>	<u>\$51,283</u>	
TOTAL ADMIN & GENERAL	<u>\$271,527</u>	<u>\$381,580</u>	<u>\$325,583</u>	<u>\$402,830</u>	
DEPRECIATION	\$137,546	\$136,737	\$136,737	\$136,737	0.00%

**TOWN OF MAHONE BAY
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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
TAXES	\$705	\$950	\$761	\$950	24.85%
TOTAL OPERATING EXPENSES	\$843,624	\$968,130	\$878,757	\$1,003,410	
OPERATING SURPLUS (DEFICIT)	(\$118,581)	(\$244,735)	(\$108,587)	(\$179,253)	

**TOWN OF MAHONE BAY
WATER UTILITY**

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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
NON OPERATING EXPENSES					
MFC Principal - Water System Phase 1 & 2	\$0	\$45,000	\$45,000	\$45,000	0.00%
MFC Interest - Water System Phase 1 & 2	\$7,364	\$5,732	\$5,732	\$4,099	-28.49%
OTHER INTEREST					
Non-Oper.-Other Interest	\$156	\$250	\$188	\$250	32.84%
CAPITAL OUT OF REVENUE	\$10,191	\$5,000	\$27,321	\$13,400	-50.95%

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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
TOTAL NON OPERATING EXPENSES	\$17,711	\$50,615	\$78,242	\$62,749	
UTILITY SURPLUS (DEFICIT)	(\$136,292)	(\$295,349)	(\$186,828)	(\$242,003)	*3

**TOWN OF MAHONE BAY
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Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
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WATER UTILITY NOTES

- 1) No rate change for 2026/27
- 2) Rate change expected to impact Q4 at 30%
- 3) Accumulated deficits will be recovered over the next 7 years.
This will be factored in to the new Water Rate Study.
- 4) Two years of audits were performed in PY - expecting only the current year audit and less out of scope fees.

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

Mahone Bay operates one of five municipal electric utilities in Nova Scotia. As part of this, Mahone Bay works closely with the Riverport Electric Light Commission and supports the administration of their financial function. Furthermore, Mahone Bay is a partner in the Alternative Resource Electric Authority (AREA), a co-owned entity with Mahone Bay, Antigonish (Town), and Berwick and they own the wind farm in Ellershouse. Lastly, the Town owns a solar garden. When combined the solar garden and wind farm give Mahone Bay 84% of its electricity coming from non-emitting renewable sources.

The Electric Utility currently has three full time staff and works to maintain electricity function in Mahone Bay and Riverport. Much like the Water Utility, the rates for the electric utility offset the cost of operations and those rates to through a similar process with a regulator to set the rates.

	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
OPERATING REVENUE					
Domestic Service-Sales	\$1,582,229	\$1,580,856	\$1,622,521	\$1,639,557	*1 1.1%
Commercial Service-Sales	\$141,983	\$142,103	\$141,455	\$142,940	*1 1.1%
Industrial Power-Sales	\$1,307,348	\$1,302,772	\$1,309,391	\$1,323,139	*1 1.1%
Street Lighting	\$72,705	\$73,796	\$72,428	\$73,189	*1 1.1%
Misc. Revenue (Conn Charges)	\$1,810	\$1,837	\$2,560	\$2,587	*1 1.1%
Electrical Wiring Permit Fees	\$14,816	\$13,828	\$11,543	\$11,664	*1 1.1%
EV CHARGING STATION REVENUE	\$2,685	\$3,342	\$3,279	\$3,500	6.8%
RELC PLT Salary and Benefits Payment (50%)		\$251,695	\$251,695	\$251,695	0.0%
	\$3,123,576	\$3,370,230	\$3,414,870	\$3,448,271	
NON OPERATING REVENUE					
Interest on Overdue Accounts	\$10,977	\$5,600	\$12,822	\$13,000	1.4%
Other Revenue	\$16,981	\$20,000	\$13,552	\$15,000	10.7%
Interest Revenue (Truck Loan)	\$6,917	\$838	\$838	\$708	-15.5%
	\$34,875	\$26,438	\$27,212	\$28,708	
TOTAL REVENUE	\$3,158,452	\$3,396,668	\$3,442,082	\$3,476,978	

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

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	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
EXPENDITURES					
POWER PURCHASE					
Power Purchased - NSPI	\$2,140,269	\$1,452,314	\$1,784,210	\$1,594,815	*3 -10.6%
Power Purchased - AREA (Ellershouse)	\$316,390	\$573,157	\$511,997	\$544,408	*3 6.3%
	\$2,456,659	\$2,025,471	\$2,296,207	\$2,139,223	
DISTRIBUTION COSTS					
Salaries	\$189,786	\$434,971	\$393,650	\$455,060	15.6%
Staff Mileage	\$273	\$500	\$367	\$450	22.6%
Employee Benefits	\$56,452	\$110,695	\$70,832	\$111,565	57.5%
Engineering/Consultants	\$27,418	\$5,000	\$9,395	\$25,000	166.1%
(Vegetation)	\$53,232	\$52,500	\$58,478	\$58,478	0.0%
Supplies	\$791	\$1,000	\$498	\$750	50.5%
Staff Communications -Cell Phones/Tablets	\$1,063	\$4,000	\$3,649	\$4,000	9.6%
Meters Readers/Expenses	\$6,020	\$8,100	\$245	\$250	1.8%
Maintenance of Transformers	\$2,538	\$2,500	\$2,779	\$3,000	8.0%
ANNUAL GROW LOAD INITIATIVES	\$875	\$0	\$925	\$3,000	224.3%
SOLAR OPERTAING & MAINTENACE	\$162,359	\$50,000	\$187,529	\$25,000	*2 -86.7%

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ELECTRIC LIGHT UTILITY
SUMMARY OF REVENUE & EXPENDITURES**

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The Electric Utility currently has three full time staff and works to maintain electricity function in Mahone Bay and Riverport. Much like the Water Utility, the rates for the electric utility offset the cost of operations and those rates to through a similar process with a regulator to set the rates.

	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
Maintenance of Services	\$955	\$1,000	\$0	\$1,000	0.0%
Reading Meters	\$589	\$972	\$677	\$714	5.5%
Street Light Expense	\$0	\$2,000	\$0	\$7,500	0.0%
Small Tools	\$3,467	\$3,500	\$7,076	\$14,500	104.9%
Vehicle Expense	\$28,936	\$20,000	\$11,457	\$15,000	30.9%
Training Costs - Electric	\$521	\$1,000	\$848	\$1,000	17.9%
Health and Safety	\$17,471	\$12,000	\$10,680	\$15,000	40.4%
Health & Wellness - Electric	\$750	\$1,000	\$876	\$1,000	14.1%
Professional Development	\$0	\$1,500	\$0	\$1,000	0.0%
Physical Development	\$0	\$750	\$0	\$1,000	0.0%
Other Expense	\$34	\$100	\$1,503	\$750	-50.1%
	\$553,531	\$713,088	\$761,463	\$745,017	

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

Mahone Bay operates one of five municipal electric utilities in Nova Scotia. As part of this, Mahone Bay works closely with the Riverport Electric Light Commission and supports the administration of their financial function. Furthermore, Mahone Bay is a partner in the Alternative Resource Electric Authority (AREA), a co-owned entity with Mahone Bay, Antigonish (Town), and Berwick and they own the wind farm in Ellershouse. Lastly, the Town owns a solar garden. When combined the solar garden and wind farm give Mahone Bay 84% of its electricity coming from non-emitting renewable sources.

The Electric Utility currently has three full time staff and works to maintain electricity function in Mahone Bay and Riverport. Much like the Water Utility, the rates for the electric utility offset the cost of operations and those rates to through a similar process with a regulator to set the rates.

	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
ADMINISTRATION					
Executive Salaries	\$26,429	\$30,862	\$28,970	\$31,510	8.8%
Accounting Salaries	\$129,786	\$166,894	\$158,165	\$178,335	12.8%
Other Office Salaries	\$13,991	\$14,367	\$13,829	\$15,118	9.3%
Auditors	\$24,572	\$45,555	\$24,869	\$15,000	-39.7%
Bad Debt Expense	\$20,169	\$5,000	\$17,149	\$15,000	-12.5%
Photocopy Lease/Rental	\$1,226	\$1,600	\$1,614	\$1,620	0.4%
Legal Services	\$0	\$0	\$3,296	\$0	-100.0%
Office Costs Shared - Overhead	\$0	\$38,801	\$38,801	\$38,801	0.0%
MJSB - IT Services/OH&S	\$38,403	\$44,310	\$25,836	\$52,273	102.3%
Interest Expense	\$2,101	\$0	\$1,413	\$0	-100.0%
MJSB-PROCUREMENT SERVICES	\$0	\$0	\$2,841	\$5,094	79.3%
Finance Software/Hardware	\$10,409	\$11,000	\$8,497	\$11,000	29.5%
Misc Office Expenses	\$2,009	\$2,100	\$59	\$2,100	3457.5%
Answering Service - ELEC	\$661	\$670	\$718	\$670	-6.6%
Insurance	\$22,474	\$22,476	\$20,276	\$21,984	8.4%
Regulatory Expense	\$2,403	\$20,000	\$5,975	\$20,000	234.7%
	\$294,633	\$403,635	\$352,305	\$408,506	
DEBT CHARGES					
Debenture Principal - Solar Garden	\$0	\$94,846	\$94,846	\$94,846	88%

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

Mahone Bay operates one of five municipal electric utilities in Nova Scotia. As part of this, Mahone Bay works closely with the Riverport Electric Light Commission and supports the administration of their financial function. Furthermore, Mahone Bay is a partner in the Alternative Resource Electric Authority (AREA), a co-owned entity with Mahone Bay, Antigonish (Town), and Berwick and they own the wind farm in Ellershouse. Lastly, the Town owns a solar garden. When combined the solar garden and wind farm give Mahone Bay 84% of its electricity coming from non-emitting renewable sources.

The Electric Utility currently has three full time staff and works to maintain electricity function in Mahone Bay and Riverport. Much like the Water Utility, the rates for the electric utility offset the cost of operations and those rates to through a similar process with a regulator to set the rates.

	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
Debenture Interest - Solar Garden	\$0	\$85,143	\$85,143	\$81,824	-3.9%
Line Truck Principal	\$11,646	\$11,646	\$11,646	\$11,646	0.0%
Line Truck Interest	\$1,250	\$1,119	\$1,119	\$975	-12.9%
	<u>\$12,896</u>	<u>\$192,755</u>	<u>\$192,754</u>	<u>\$189,291</u>	
TOTAL OPERATING EXPENSES	<u>\$3,304,824</u>	<u>\$3,322,184</u>	<u>\$3,409,975</u>	<u>\$3,292,746</u>	
OPERATING SURPLUS (DEFICIT)	<u>(\$146,372)</u>	<u>\$74,484</u>	<u>\$32,108</u>	<u>\$184,232</u>	

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

Mahone Bay operates one of five municipal electric utilities in Nova Scotia. As part of this, Mahone Bay works closely with the Riverport Electric Light Commission and supports the administration of their financial function. Furthermore, Mahone Bay is a partner in the Alternative Resource Electric Authority (AREA), a co-owned entity with Mahone Bay, Antigonish (Town), and Berwick and they own the wind farm in Ellershouse. Lastly, the Town owns a solar garden. When combined the solar garden and wind farm give Mahone Bay 84% of its electricity coming from non-emitting renewable sources.

The Electric Utility currently has three full time staff and works to maintain electricity function in Mahone Bay and Riverport. Much like the Water Utility, the rates for the electric utility offset the cost of operations and those rates to through a similar process with a regulator to set the rates.

	Actual 2024/25	Budget 2025/26	Unaudited 2025/26	Budget 2026/27	Budget/Actual % Change
NON OPERATING EXPENSES					
Capital From Revenue	\$0	\$48,000	\$5,854	\$37,000	532.0%
TOTAL NON OPERATING EXPENSES	\$0	\$48,000	\$5,854	\$37,000	
UTILITY SURPLUS (DEFICIT)	(\$146,372)	\$26,484	\$26,254	\$147,232	

ELECTRIC UTILITY NOTES

- 1) Assume a 1.5% Load Growth
- 2) Please see Solar Garden Operating Budget for a breakdown of the annual costs
- 3) All BUTU and Transmission Costs have been reallocated from NSPI to Ellershouse (AREA) for the Unaudited 25/26 and current Budget year

Solar Garden Operating Budget
Town of Mahone Bay
2026-27 Budget

NSPI Average Cost 116.36/KWh

Revenue		
Month	Monthly KWh	Total Cost of Avoidance
April	207.785	24,177.86
May	209.874	24,420.94
June	266.596	31,021.11
July	180.697	21,025.90
August	371.275	43,201.56
September	206.504	24,028.81
October	130.891	15,230.48
November	64.853	7,546.30
December	12.383	1,440.89
January	30.098	3,502.20
February	89.033	10,359.88
March	181.851	21,160.18
	<u>1,951.84</u>	<u>227,116.10</u>
Expense		
Sheep (Vegetation Maintenance)		12,623.87
Maintenance		1,925.14
Property Tax		1,370.16
Misc Cost (tools, etc)		4,661.22
Legal Expense		800.87
Tree Damage Repair		12,867.00
Engineering Services/Preventative Inspection		5,136.85
Amortization		63,000.00
Financing Costs - Interest		85,143.44
		<u>187,528.55</u>
Net Income		<u>39,587.55</u>

Mahone Bay owns and operates two cemeteries – Bayview (at capacity) and Park. Park Cemetery is currently undergoing and expansion.

**PARK CEMETERY
Operating Budget**

	2024/25 BUDGET	2024/25 ACT. YTD	2025/26 BUDGET	2025/26 ACT. YTD	2026/27 BUDGET	Budget/Actual % Change
Revenue						
Investment income	\$9,000	\$15,550	\$16,358	\$16,358	\$9,711	-40.63%
Grant from Town	\$31,300	\$19,293	\$14,550	-\$18,694	\$0	-100.00%
Donations	\$200	\$0	\$200	\$0	\$200	0.00%
Perpetual Care/Sale of Lots	\$4,000	\$900	\$2,000	\$11,100	\$10,000	-9.91%
Interment Fees	\$1,300	\$1,600	\$2,000	\$2,550	\$2,500	-1.96%
Monument Fees	\$350	\$250	\$250	\$1,250	\$1,200	-4.00%
Transfer from Perpetual Care	\$0	\$0	\$0	\$0	\$0	0.00%
	\$46,150	\$37,593	\$35,358	\$12,564	\$23,611	

Expenditures

Signage	\$0	\$0	\$0	\$1,450	\$0	-100.00%
Trees/Improvements	\$10,000	\$24,403	\$10,000	\$17	\$5,000	29311.76%
Mowing and grounds upkeep	\$6,800	\$6,242	\$500	\$4,419	\$4,000	-9.48%
Soil and Other Materials	\$500	\$3,548	\$1,000	\$4,251	\$4,200	-1.20%
Roads and Improvements	\$350	\$0	\$0	\$644	\$0	-100.00%
Monuments	\$3,000	\$0	\$3,000	\$1,783	\$1,500	-15.87%
Administration/Legal/Audit	\$12,500	\$2,500	\$2,500	\$0	\$0	0.00%
Transfer to Perpetual Care Fund	\$13,000	\$900	\$18,358	\$0	\$0	0.00%
	\$46,150	\$37,593	\$35,358	\$12,564	\$14,700	
Surplus of revenue over expenditures	\$0	\$0	\$0	\$0	\$8,911	

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

	2024/25 BUDGET	2024/25 ACT. YTD	2025/26 BUDGET	2025/26 ACT. YTD	2026/27 BUDGET	Budget/Actual % Change
Revenue						
Investment income	\$9,000	\$9,327	\$14,964	\$11,215	\$0	-100.00%
Grant from Town	\$12,950	\$0	\$0	-\$7,658	\$2,589	-133.81%
Donations	\$150	\$0	\$150	\$0	\$0	0.00%
Perpetual care	\$0	\$0	\$0	\$0	\$0	0.00%
Annual upkeep	\$0	\$0	\$0	\$0	\$0	0.00%
	\$22,100	\$9,327	\$15,114	\$3,557	\$2,589	
Expenditures						
Improvements/Grounds Upkeep	\$500	\$0	\$0	\$0	\$0	0.00%
Mowing	\$12,000	\$5,631	\$500	\$3,557	\$6,500	82.74%
Administration/Legal/Audit	\$600	\$600	\$600	\$0	\$0	0.00%
Mapping Project	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer to Perpetual Care	\$9,000	\$3,096	\$14,014	\$0	\$0	0.00%
Trees/Improvements	\$0	\$0	\$0	\$0	\$5,000	0.00%
	\$22,100	\$9,327	\$15,114	\$3,557	\$11,500	
Surplus of revenue over expenditures	\$0	\$0	\$0	\$0	-\$8,911	

Notes: None

2026/2027 Grants to Organizations

The Town provides over \$150,000 in grants and subsidies to community organization that provide recreational and cultural services to Mahone Bay residents. The Town also provides tax exemptions to several the Mahone Bay Centre and Mahone Bay Founders Society.

Organization	2025/26 Applications Received	2025/26 Grants	2026/27 Applications Received	2026/27 Grants
Bayview Community School - Playground	\$0	Fundraising	No \$ amt	\$250
MBTCC (Father Christmas & Scarecrow)	\$2,500	\$2,500	\$4,744	\$5,000
Heritage Boatyard Co-Op	\$0	\$0	No \$ amt	\$0
MBTCC (Communities in Bloom)	\$0	\$0	\$1,500	\$2,000
Mahone Bay Founders' Society - Home & Garden Tour	\$500	\$500	\$500	\$500
Mahone Bay Founders' Society - Mahone Bay Museum	\$0	\$0	\$500	\$500
Mahone Bay Centre Society	\$1,000	\$1,000	\$1,000	\$1,000
Mahone Bay Music Association	\$4,000	\$3,000	\$4,000	\$4,000
Society of Saint Vincent de Paul	\$0	\$0	\$1,000	\$500
Mahone Bay United Soccer Association	\$17,000	\$12,000	\$6,000	\$6,000
Bay Area Legends T-Ball	\$1,700	\$1,000	\$0	\$1,000
South Shore Sexual Health Society	\$0	\$0	No \$ amt	\$1,000
South Shore Summer Theatre	\$0	\$1,000	\$2,000	\$2,000
Mahone Bay Tennis Club	\$0	\$0	\$4,000	\$4,000
VIC Staff/running of service	\$25,000	\$2,500	\$2,500	\$2,500
Faerie Houses	\$2,500	\$1,900	\$2,000	\$2,000
Kidney Foundation of Canada, Atlantic Branch	\$800	\$0	\$0	\$0
First Responders' Wellness Symposium Society	\$300	\$0	\$0	\$0
55+ Games - Lunenburg County	\$1,000	\$250	\$0	\$0
Second Story Women's Centre	\$1,500	\$250	\$2,000	\$1,000
Hike Nova Scotia Society	\$1,000	\$0	\$0	\$0
Society of Equine-Assisted Services Nova Scotia (SEASNS)	\$5,247	\$0	\$0	\$0
Bluenose Coastal Action Foundation	\$5,500	In-Kind	\$3,000	\$1,000
Lunenburg County Pride	\$3,000	\$0	\$0	\$0
Mahone Islands Conservation Association (MICA)	\$1,000	\$1,000	\$0	\$0
Program Registration Support (Pro Kids)	\$0	\$3,000	\$1,000	\$1,000
Navy League of Canada, Lunenburg Branch	\$0	\$0	\$1,000	\$1,000
South Shore Transition House Association	\$0	\$0	\$1,950	\$0
Grants requested late	\$0	\$1,000	\$1,306	\$3,750
Total	\$73,547	\$30,900	\$40,000	\$40,000

2026/27 Subsidies Details

(Presented within the Operating Budget)

<u>Organization</u>	2024/25 Budget	2024/25 Actual	2025/26 Budget	2025/26 Actual	2026/27 Budget
Regional Library	\$7,800	\$7,800	\$7,800	\$7,800	\$10,000
Mahone Bay United Soccer Ass.	\$21,000	\$21,000	\$21,000	\$21,000	\$30,500
Swimming Pool Society (I)	\$15,000	\$15,000	\$15,000	\$15,000	\$40,000
Lunenburg County Wheels	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Mahone Bay Museum	\$10,913	\$11,962	\$12,249	\$13,101	\$13,562
Senior Safety Program	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
LCLC	\$500	\$500	\$500	\$500	\$500
Mahone Bay Centre Society	\$0	\$0	\$10,000	\$10,000	\$10,000
Total	\$66,213	\$67,262	\$77,549	\$78,401	\$115,562

Note 1) the Town provides in-kind work to set up, maintain and close the pool on an annual basis.

2026/27 Tax Exemptions

<u>Organization</u>	2025/26 Assessed Value @ Commercial	Percentage of taxes Exempted
Mahone Bay Centre (45 School Street) AAN04647513 (444,100) Town of Mahone Bay Water Utility (68 Zwicker Lane) AAN05303206 (2,638,000)	\$14,800.86	100%
TOTAL	\$101,973.57	

<u>Organization</u>	2025/26 Assessed Value @ Commercial	Percentage of taxes Exempted
Mahone Bay Founders Society 578 Main Street AAN00186791 (\$286,700)	\$10,062.20	100%
TOTAL	\$10,062.20	

Total Tax Exemption	112,035.77	
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TOWN OF MAHONE BAY CAPITAL BUDGETS 2025/26

Source of Funding which is used for Capital & Other Expenditures

	BUDGET
Infrastructure Charges (\$300 per unit)	\$259,500
Storm Water Charges (202.23 per unit)	\$174,727
2025-26 Deed Transfer Tax (1.50%)	\$175,000
2025-26 Canadian Community-Building Fund	\$93,051
Wind Dividend from AREA	\$0
Total Capital Revenue Available	\$702,278
Less:	
Principal Debt and Interest Charges (Town)	\$134,605
Stormwater Reserve	\$174,727
Contribution to Town Equipment Reserve	\$100,000
Contribution to Wastewater Reserve	\$50,000
Contribution to Town Operating Reserve	\$100,000
Contribution to Recreation Reserve	\$65,000
Total Transfers/Debt Charges	\$624,332
Funds Contributed to Capital Reserve	\$77,946

Town of Mahone Bay 2026-27 Capital Budget & 10-Year Capital Investment Plan

May 12, 2026 FINAL Version

#	Capital Project	Description	10 YR Cost To Town
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Special

1	Edgewater Street Project	Extension of services, shoreline protection and coast	6,377,499
2	Main Street West W/WW Project	Replacement/upgrade of water, wastewater, stormw	14,253,770
3	Transmission Line & Service Extensions	Twinning raw water transmission line and local serv	8,466,833
Current Year Spending Total			29,098,102

Town of Mahone Bay 2026-27 Capital Budget

May 12, 2026 FINAL Version

#	Capital Project	Source	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2025-26 Actual	2026/27 Budget	2026-27 External
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Special External: Confirmed Pending *Note that future year co:

1	Edgewater Street Project	EB			689,447	14,355,827	10,278,812	5,456,413	10,047,173
2	Main Street West W/WW Project	EB			209,342	365,000	29,380		4,095,667
3	Transmission Line & Service Extensions	EB				82,590	46,000	93,714	50,000
Current Year Spending Total					898,789	14,803,417	10,354,192	5,456,413	14,192,840

Town of Mahone Bay 2026-27 Capital Budget

May 12, 2026 FINAL Version

#	Capital Project	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36

Special

Costs do not reflect anticipated external funding.

1	Edgewater Street Project									
2	Main Street West W/WW Project	18,110,715								
3	Transmission Line & Service Extensions	1,877,119	2,000,000		4,500,000					
Current Year Spending Total		19,987,834	2,000,000		4,500,000					

#	Capital Project	Description	10 YR Cost To Town
Public Works			
PY1	Security Gates	Purchase of Security Gates (off Hawthorne and Kinb	7,244
PY2	Public Works Mower	Purchase of a Toro Z4000 - 60 Mower	15,638
PY3	Public Works Truck	Used Truck for Public Works	73,724
PY4	Public Works Articulating Tractor	New Articulating Tractor (originally approved as use	148,082
PY5	Equipment Trailer	Enclosed trailer for landscaping equipment	11,919
PY6	Flail Mower Attachment	Flail mower attachment for vegetation removal alon	51,983
PY7	Arrow Board	Arrow board for Ranger	2,257
PY8	Replace 2011 Dodge Truck 5500	Plow truck	105,373
PY9	Salt Spreader (F-250)	Second Truck salt spreader (Boss Poly Truck)	12,212
PY10	Backhoe	Used backhoe (Replace 2011 JCB 4WD)	499,771
PY11	Tamper	Purchase Asphalt Tamper	2,915
PY12	Public Works Garage/Office	Renovate PW & Utility Facility	307,982
PY13	2024 Ford F150 Lighening	Utility truck (electric by 2030)(replace ranger)	80,000
PY14	Brine / Water Applicator	Brine applicator for winter months (can be used for	15,000
PY15	Plow Blades	Boss V plow for F250 (dispose used to RELC with pro	24,907
Prior Year Spending Total			1,359,007

#	Capital Project	Description	10 YR Cost To Town
1	Additional Mower	Mower for greenspace (gas \$19k or electric \$33k)	123,000
2	Curb Sweeper Attachment	Curb sweeper for Willie; particularly w. Edgewater	28,000
3	Snow Blower Attachment	Replacement snow blower for Willie.	10,000
4	Brine Maker	Brine maker for road application (have EQ already)	18,000
5	Truck Radios	2-way Radio sets for trucks	5,000
Current Year Spending Total			184,000
FY1	Replacement plow trucks	Replacement of plow trucks 5-7 years	475,000
Future Year Spending Total			475,000

#	Capital Project	Source	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2025-26 Actual	2026/27 Budget	2026-27 External
Public Works									
PY1	Security Gates		7,244						
PY2	Public Works Mower		15,638						
PY3	Public Works Truck		73,724						
PY4	Public Works Articulating Tractor			148,082					
PY5	Equipment Trailer			11,919					
PY6	Flail Mower Attachment			51,983					
PY7	Arrow Board			2,257					
PY8	Replace 2011 Dodge Truck 5500			105,373					
PY9	Salt Spreader (F-250)				12,212				
PY10	Backhoe				239,771				
PY11	Tamper				2,915				
PY12	Public Works Garage/Office	EB	29,197		24,801	244,984	254,887	9,000	
PY13	2024 Ford F150 Lighening	T-E				80,000	78,990		
PY14	Brine / Water Applicator	T-E				15,000	19,198		
PY15	Plow Blades	T-E			9,907	15,000	15,655		
Prior Year Spending Total			96,606	319,614	289,606	354,984	368,730	9,000	

#	Capital Project	Source	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2025-26 Actual	2026/27 Budget	2026-27 External
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1	Additional Mower	T-E						33,000	
2	Curb Sweeper Attachment	T-E						28,000	
3	Snow Blower Attachment	T-E						10,000	
4	Brine Maker	T-E						18,000	
5	Truck Radios	T-E						5,000	

Current Year Spending Total

94,000

FY1	Replacement plow trucks								
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Future Year Spending Total

#	Capital Project										
		2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	
Public Works											
PY1	Security Gates										
PY2	Public Works Mower										
PY3	Public Works Truck										
PY4	Public Works Articulating Tractor										
PY5	Equipment Trailer										
PY6	Flail Mower Attachment										
PY7	Arrow Board										
PY8	Replace 2011 Dodge Truck 5500										
PY9	Salt Spreader (F-250)										
PY10	Backhoe								260,000		
PY11	Tamper										
PY12	Public Works Garage/Office										
PY13	2024 Ford F150 Lighening										
PY14	Brine / Water Applicator										
PY15	Plow Blades										
Prior Year Spending Total									260,000		

#	Capital Project	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
		1	Additional Mower			55,000				35,000
2	Curb Sweeper Attachment									
3	Snow Blower Attachment									
4	Brine Maker									
5	Truck Radios									
Current Year Spending Total				55,000				35,000		
FY1	Replacement plow trucks	80,000		85,000		125,000		90,000		95,000
Future Year Spending Total		80,000		85,000		125,000		90,000		95,000

#	Capital Project	Description	10 YR Cost To Town
Transportation			
PY1	Side walks and curb replacement	Side walk and curb repairs - Main St and Long Hill Rd	32,771
PY2	Chip seal Stovepipe Lane	Chip seal Stovepipe Lane	7,193
PY3	Transportation Projects 2021-22	Improved crossings, speed humps, etc.	21,859
PY4	Asphalt Paving	Asphalt Repairs on west Main St. near WW treatment	29,565
PY5	Replace Main St Brook Railing (394 Main)	Broken railing repair	548
PY6	Install turning area on Fauxburg Road	Turning area to facilitate snow clearing operations	4,300
PY7	Asphalt Paving	Various paving throughout town	92,000
PY8	Clearway Street Shoulder	Widening of Clearway Street shoulder at Bayview School	40,000
PY9	Main / Fauxburg Crosswalk Relocation	Relocation of Crosswalk to RPS entrance.	25,000
PY10	Mill and Pave at Hedge Row / Pond St.	Mill and pave to restore small section of Hedge Row	9,000
PY11	Paved Apron (Zwicker Lane)	Paving of apron on Zwicker Lane off Main St. to reduce	11,000
PY12	Time Limited Parking Signage	New signage on Main and Clearway w. intro of Time	6,300
Prior Year Spending Total			188,235

#	Capital Project	Description	10 YR Cost To Town
1	Pavement Treatment	Center line crack filling to extend pavement life (Cla	6,000
2	Main Street Bridge Railing Replacement	Replacement of damaged railing on bridge	10,000
3	Main Street Handrail	Handrail required	4,000
4	Pavement Repair	83 Spruce to intersection with Pleasant	30,000
Current Year Spending Total			957,000

#	Capital Project	Source	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2025-26 Actual	2026/27 Budget	2026-27 External
Transportation									
PY1	Side walks and curb replacement		32,771						
PY2	Chip seal Stovepipe Lane		7,193						
PY3	Transportation Projects 2021-22		21,859						
PY4	Asphalt Paving			29,565					
PY5	Replace Main St Brook Railing (394 Main)			548					
PY6	Install turning area on Fauxburg Road			4,300					
PY7	Asphalt Paving				92,000				
PY8	Clearway Street Shoulder	CCBF				40,000	39,890		
PY9	Main / Fauxburg Crosswalk Relocation	CCBF				25,000	944		
PY10	Mill and Pave at Hedge Row / Pond St.	CCBF				9,000	10,865		
PY11	Paved Apron (Zwicker Lane)	CCBF				11,000	9,224		
PY12	Time Limited Parking Signage	CCBF				6,300	5,561		
Prior Year Spending Total			61,822	34,413	92,000	91,300	66,484		

#	Capital Project	Source	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2025-26 Actual	2026/27 Budget	2026-27 External
1	Pavement Treatment	CCBF				6,000	0	6,000	
2	Main Street Bridge Railing Replacement	CCBF						10,000	
3	Main Street Handrail	CCBF						4,000	
4	Pavement Repair	CCBF						30,000	
Current Year Spending Total						6,000	0	50,000	

#	Capital Project									
		2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Transportation										
PY1	Side walks and curb replacement									
PY2	Chip seal Stovepipe Lane									
PY3	Transportation Projects 2021-22									
PY4	Asphalt Paving									
PY5	Replace Main St Brook Railing (394 Main)									
PY6	Install turning area on Fauxburg Road									
PY7	Asphalt Paving									
PY8	Clearway Street Shoulder									
PY9	Main / Fauxburg Crosswalk Relocation									
PY10	Mill and Pave at Hedge Row / Pond St.									
PY11	Paved Apron (Zwicker Lane)									
PY12	Time Limited Parking Signage									

Prior Year Spending Total

#	Capital Project									
		2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
1	Pavement Treatment									
2	Main Street Bridge Railing Replacement									
3	Main Street Handrail									
4	Pavement Repair									
Current Year Spending Total										

#	Capital Project	Description	10 YR Cost To Town
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FY1	Orchard / Parish Paving Project		600,000
	Orchard Street (Entire street)	Mill and repave Orchard Street	370,000
	Parish Street (Edgewater to Cherry Lane)	Mill and repave Parish Street	200,000
	Pave Parish Street Parking Lot	Pave Parish St. public parking lot (leased by Town)	30,000
FY2	Widen and Extend Clearway St. Parking	Incremental parking improve (Bayview School)	77,000
FY3	Kinburn St. Widening	Fr. trail to Bridge + one-lane bridge and crossing	230,000
FY4	Hawthorn Road Secondary Exit	Roadway and gated emergency exit to DNR trail	155,000
FY5	Fauxburg Road Renewal		866,000
	Repair Paving	Repair paving - recrown - between Main and Pleasa	60,000
	Asphalt Milling and Paving	154 Fauxburg to Town Limit.	631,000
	New Sidewalk and Curb	Install New Sidewalk on Fauxburg Rd. (Main to Pleas	175,000
FY6	Kinburn - Main Multi-Use Trail	Proposed Multi-Use trail through NSLC property	293,000
FY7	Speed Signs	Purchase additional/replacement electronic speed s	20,000
FY8	Main Street East W/WW Project	Transportation component of Main Street East W/W	4,050,000
	Paving of Main Street (Hwy 3)	Full repave, crown, curb (replacement only), etc. of M	1,350,000
	Sidewalk Replacement	Replace Existing Sidewalk from Fauxburg Rd.	200,000
FY9	Chip Seal Park Street	Chip seal Park Street	33,500
FY10	Fairmont Line Replacement (Transportation)		330,000
	Reinstatement of Fairmont Street	Reinstatement of road surface following Water/Was	280,000
	Chip Seal Fairmont Street (Gravel Portion)	Chip seal end of Fairmont Street (gravel portion)	50,000
FY11	Clearway St. Separated Multi-Use Trail	Proposed Multi-Use trail along Clearway Street	800,000
FY12	Hedge Row Line Replacement	Hedge Row (192M) - Transportation	85,000
FY13	School Street Line Replacement	School Street (155Meters) - Transportation	60,000
FY14	Maple Street Line Replacement	Maple Street (195 Meters) - Transportation	85,000
FY15	Cherry Lane Line Replacement	Cherry Lane (45 meters) - Transportation	20,000

#	Capital Project	Description	10 YR Cost To Town
General Government			
PY1	Town Hall Panic Button System	Installation of police call button in front office	4,046
PY2	Purchase of Electric Vehicle	Purchase of electric vehicle for staff use - various dep	102,940
Prior Year Spending Total			106,986

1	Town Hall Project		389,418
	Town Hall Renovations	Exterior repairs/improvements/painting, interior ren	268,564
	Parking and Accessibility	New/renewed public and staff parking, pedestrian c	98,275
	Demolition of Garage	Demolition of public works garage on Aberdeen Stre	21,154
	Security System	Building security system installation	6,000
	Attic Insulation	Insulation of attic to reduce heat loss	24,000
	Sound Proofing	Council Chambers and Mayors Office	13,000
Current Year Spending Total			389,418

#	Capital Project	Source	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2025-26 Actual	2026/27 Budget	2026-27 External
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General Government

PY1	Town Hall Panic Button System			4,046					
PY2	Purchase of Electric Vehicle				47,940				

Prior Year Spending Total

4,046 212,433

1	Town Hall Project	EB		6,925	164,493	214,500	151,590	52,000	
	Town Hall Renovations				102,564	166,000	105,246		
	Parking and Accessibility				40,775	48,500	46,345	9,000	
	Demolition of Garage				21,154				
	Security System							6,000	
	Attic Insulation							24,000	
	Sound Proofing							13,000	

Current Year Spending Total

6,925 164,493 214,500 151,590 52,000

#	Capital Project	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
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General Government

PY1	Town Hall Panic Button System									
PY2	Purchase of Electric Vehicle						55,000			

Prior Year Spending Total

55,000

1	Town Hall Project									
	Town Hall Renovations									
	Parking and Accessibility									
	Demolition of Garage									
	Security System									
	Attic Insulation									
	Sound Proofing									

Current Year Spending Total

#	Capital Project	Description	10 YR Cost To Town
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Community Services & Environmental Development

PY1	Study and Design for Improvements	Assess condition and design improvements	20,650
PY2	Edgewater Shoreline Pilot	Living Shoreline Pilot with Intact funding	147,381
PY3	Land Purchase	Purchase of Watershed Lands	235,000
PY4	VIC Deck Replacement	Replacement of VIC Deck	19,000

Prior Year Spending Total

403,031

1	Pump Out Station	Requested replacement of Pump-Out station for ma	12,000
2	Bayview Cemetery Fencing	Replace picket fence up Old Edgewater and repair d	12,000
3	Bayview Columbarium	Installation of columbarium at Bayview Cemetery	60,000

Current Year Spending Total

446,031

FY1	New Highway Sign	Replacement of Hwy 103 Community Signage	25,000
FY2	Indigenous Art Display	Indigenous art display for Edgewater St.	50,000
FY3	Cemetery Expansion	Expansion of Park Cemetery Lots	150,000
FY4	Wharf Repairs	Capital Wharf Repairs	1,300,000
FY5	Wharf Improvements	Replace South-Facing Armour with Cribwork	500,000

Future Year Spending Total

1,800,000

#	Capital Project	Source	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2025-26 Actual	2026/27 Budget	2026-27 External
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Community Services & Environmen

PY1	Study and Design for Improvements		20,650						
PY2	Edgewater Shoreline Pilot		142,167	5,214					
PY3	Land Purchase				235,000				
PY4	VIC Deck Replacement	GCR				19,000	27,293		
Prior Year Spending Total			162,817	5,214	235,000	19,000	27,293		

1	Pump Out Station	GCR				12,000	0	12,000	
2	Bayview Cemetery Fencing	GCR						12,000	
3	Bayview Columbarium	GCR						30,000	
Current Year Spending Total						12,000	0	54,000	

FY1	New Highway Sign								
FY2	Indigenous Art Display								
FY3	Cemetery Expansion								
FY4	Wharf Repairs								
FY5	Wharf Improvements								
Future Year Spending Total									

#	Capital Project	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
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Community Services & Environmen

PY1	Study and Design for Improvements									
PY2	Edgewater Shoreline Pilot									
PY3	Land Purchase									
PY4	VIC Deck Replacement									

Prior Year Spending Total

1	Pump Out Station									
2	Bayview Cemetery Fencing									
3	Bayview Columbarium		30,000					30,000		

Current Year Spending Total

30,000

30,000

FY1	New Highway Sign	25,000								
FY2	Indigenous Art Display	50,000								
FY3	Cemetery Expansion	50,000			50,000			50,000		
FY4	Wharf Repairs	1,300,000								
FY5	Wharf Improvements	500,000								

Future Year Spending Total

1,925,000

50,000

50,000

#	Capital Project	Description	10 YR Cost To Town
Recreation & Culture			
PY1	Sports Field Improvement	Improvements to Sports Field increasing use and en	108,906
PY2	Edgewater Beautification	Fix/Repair Bayview Cemetery Fence	55,903
PY3	Grub B Gone applications - cemetery/ballfield	Necessary repairs and preventative applications	20,471
PY4	Grub B Gone application - Edgewater	Necessary repairs and preventative applications	636
PY5	Bench Installation	Support for bench installation	9,175
PY6	Jubilee Park new gazebo roof	Necessary replacement of roof	5,439
PY7	VIC Windows and heat hump	Recommendations for VIC building	4,817
PY8	Sports Field Barrier	Barrier at sports field (between parking and facilities)	8,366
PY10	Tree Donations Recognition	Commissioning display to recognize the donation of	5,000
PY11	Land Purchase	Purchase of Edgewater Lands	42,201
PY12	Pool Retrofit	Rehabilitation of pool for max 5 more years operatio	204,969
PY13	Aquatic Garden Entrance(s)	Renewal and improvement of pedestrian bridge	16,900
PY14	Jubilee Park Playground Rehabilitation	Required rehabilitation/removal/replacement of play	10,452
PY15	Community Field Accessibility		70,931
	Walkways and Seating Pads	Accessible pathways to seating, etc.	17,931
	Track Upgrade	Upgrade track to asphalt surface	23,000
	Bleacher Shade	Shade for bleacher seating	30,000
PY16	Bandstand - Phase 3	Planned improvements for bandstand users / acces	27,333
PY17	Public Washrooms Accessibility	Accessibility improvements and non-Accessibility re	86,000
PY18	Public Fishing Dock	Proposed fishing dock off Marina breakwater	40,000
PY19	Rope and Post Fence at Longhill Trail Parking	Replacement of jersey barrier with more permanent	5,000
Prior Year Spending Total			722,499

#	Capital Project	Description	10 YR Cost To Town
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1	Waste Receptacles	Purchase additional Waste Receptacles for various locations	38,366
2	Tiny Tots Playground Improvement	Accessibility and general improvements	40,000
Current Year Spending Total			78,366

FY1	Additional / Replacement Planters	Expansion of planter program + replacements	21,000
FY2	New Pool	New Pool opening 2029	4,574,781
FY3	Splash Pad	Construction of Splash Pad	250,000
FY4	Agility Park	Construction of Agility Park	200,000
FY5	Ice Surface	1000 Sq/Ft concrete Slab with boards	200,000
FY6	Skate Park	Construction of Skate Park	250,000
Future Year Spending Total			5,400,000

#	Capital Project	Source	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2025-26 Actual	2026/27 Budget	2026-27 External
Recreation & Culture									
PY1	Sports Field Improvement		105,622	3,284					
PY2	Edgewater Beautification		50,193	5,710					
PY3	Grub B Gone applications - cemetery/ballfield			20,471					
PY4	Grub B Gone application - Edgewater			636					
PY5	Bench Installation	GCR		9,175	6,982		1,073		
PY6	Jubilee Park new gazebo roof			5,439					
PY7	VIC Windows and heat hump			4,817					
PY8	Sports Field Barrier			8,366					
PY10	Tree Donations Recognition			5,000					
PY11	Land Purchase			42,201					
PY12	Pool Retrofit	GCR			204,969		16,159		
PY13	Aquatic Garden Entrance(s)			2,086	14,814				
PY14	Jubilee Park Playground Rehabilitation				10,452				
PY15	Community Field Accessibility	RR			17,931	23,000	33,785	30,000	
	Walkways and Seating Pads				17,931		10,860		
	Track Upgrade					23,000	22,925		
	Bleacher Shade							30,000	
PY16	Bandstand - Phase 3	GCR			2,333	25,000	9,611		
PY17	Public Washrooms Accessibility	GCR			34,282	695,324	515,375	269,343	733,000
PY18	Public Fishing Dock	CGR				40,000	40,275		
PY19	Rope and Post Fence at Longhill Trail Parking	CGR				5,000	748		
Prior Year Spending Total			155,815	107,185	309,694	788,324	617,025	299,343	733,000

#	Capital Project	Source	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2025-26 Actual	2026/27 Budget	2026-27 External
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1	Waste Receptacles	GCR		8,366	531			12,000	
2	Tiny Tots Playground Improvement	RR						140,000	100,000
Current Year Spending Total				8,366	531			152,000	100,000

FY1	Additional / Replacement Planters								
FY2	New Pool			39,811	34,970				
FY3	Splash Pad								
FY4	Agility Park								
FY5	Ice Surface								
FY6	Skate Park								
Future Year Spending Total				48,177	34,970				

#	Capital Project									
		2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36

Recreation & Culture

PY1	Sports Field Improvement									
PY2	Edgewater Beautification									
PY3	Grub B Gone applications - cemetery/ballfield									
PY4	Grub B Gone application - Edgewater									
PY5	Bench Installation									
PY6	Jubilee Park new gazebo roof									
PY7	VIC Windows and heat hump									
PY8	Sports Field Barrier									
PY10	Tree Donations Recognition									
PY11	Land Purchase									
PY12	Pool Retrofit									
PY13	Aquatic Garden Entrance(s)									
PY14	Jubilee Park Playground Rehabilitation									
PY15	Community Field Accessibility									
	Walkways and Seating Pads									
	Track Upgrade									
	Bleacher Shade									
PY16	Bandstand - Phase 3									
PY17	Public Washrooms Accessibility									
PY18	Public Fishing Dock									
PY19	Rope and Post Fence at Longhill Trail Parking									

Prior Year Spending Total

#	Capital Project	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
		1	Waste Receptacles		6,000		6,000		6,000	
2	Tiny Tots Playground Improvement									
Current Year Spending Total		9,000	6,000	3,000	6,000	3,000	6,000	3,000	6,000	3,000
FY1	Additional / Replacement Planters	9,000		3,000		3,000		3,000		3,000
FY2	New Pool	450,000	4,050,000							
FY3	Splash Pad	250,000								
FY4	Agility Park	200,000								
FY5	Ice Surface	200,000								
FY6	Skate Park	250,000								
Future Year Spending Total		1,350,000	4,050,000							

#	Capital Project	Description	10 YR Cost To Town
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Fire Service

PY1	SCBA Packs	Purchase of SCBA Packs	70,080
PY2	SCBA spare bottles	Purchase of SCBA Spare Bottles	2,290
PY3	Fire Station	Build New Fire Station and Hall	832,812
PY4	Fire Vehicle - Rescue	Buy New Fire Rescue Vehicle	209,516
PY5	Helmets	Purchase of New Helmets	9,834
PY6	New PPE	Purchase of New PPE	27,141
PY7	Fire Station HVAC	Additional heat pump at fire station	19,630
PY8	Aerial Ladder Truck	Purchased Used Aerial Ladder Truck and Sold Pump	195,468
PY9	Side by Side & Trailer	Purchase new side by side for off road response	64,379
PY10	Facility Equipment		5,381
PY11	New PPE	Purchase of New PPE	108,901
PY12	Radio's & Pagers	Purchase of New Radio's & Pagers	36,341
PY13	Fire Vehicle - Pumper	Buy New Fire Pumper Vehicle	1,131,419
PY14	New Storage Shed	Build new storage shed	100,000

Prior Year Spending Total

2,813,193

FY1	Fire Vehicles	Buy New / Used Fire Vehicles	2,700,000
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Future Year Spending Total

2,700,000

#	Capital Project	Source	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2025-26 Actual	2026/27 Budget	2026-27 External
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Fire Service

PY1	SCBA Packs		70,080						
PY2	SCBA spare bottles		2,290						
PY3	Fire Station		832,812						
PY4	Fire Vehicle - Rescue		203,431	6,085					
PY5	Helmets			9,834					
PY6	New PPE		16,646	10,495					
PY7	Fire Station HVAC			19,630					
PY8	Aerial Ladder Truck			195,468	28,120				
PY9	Side by Side & Trailer				64,379				
PY10	Facility Equipment				5,381				
PY11	New PPE	F-E			18,901	10,000	11,083	10,000	
PY12	Radio's & Pagers	F-E			9,341	3,000	0	3,000	
PY13	Fire Vehicle - Pumper	EB		561,474		569,945	625,105		
PY14	New Storage Shed	F-E				50,000	0	50,000	
Prior Year Spending Total			1,125,260	241,512	97,880	632,945	636,188	63,000	

FY1	Fire Vehicles								
Future Year Spending Total									

#	Capital Project	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
		Fire Service								
PY1	SCBA Packs									
PY2	SCBA spare bottles									
PY3	Fire Station									
PY4	Fire Vehicle - Rescue									
PY5	Helmets									
PY6	New PPE									
PY7	Fire Station HVAC									
PY8	Aerial Ladder Truck									
PY9	Side by Side & Trailer									
PY10	Facility Equipment									
PY11	New PPE	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
PY12	Radio's & Pagers	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
PY13	Fire Vehicle - Pumper									
PY14	New Storage Shed									
Prior Year Spending Total		13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
FY1	Fire Vehicles		900,000			650,000	1,150,000			
Future Year Spending Total			900,000			650,000	1,150,000			

#	Capital Project	Description	10 YR Cost To Town
Stormwater			
PY1	Culvert Replacement	Jubilee Pond Culvert replacement	42,057
PY2	Unanticipated capital stormwater #1	Long Hill Culvert Replacement/Upgrade	23,731
PY3	Unanticipated capital stormwater #2	Kinburn Bridge and Culverts Repair and Replaceme	60,529
PY4	Main at RPS Stormwater	Improve Drainage - Main Street at RPS Entrance	20,000
PY5	Fairmont/Pinegrove Stormwater	Storm infrastructure improving drainage	485,820
PY6	Upgrade Wye Street Culvert	Deteriated steel culvert replaced and increased in si	123,106
PY7	Fauxburg/Pine Grove Culverts	Deteriated steel culverts replaced and increased in s	16,684
PY8	Stormwater Management	Edgewater Street Stormwater High Tide valve	20,000
PY9	Improve Ditching at Community Sports Field	Ditching/new berm on opposite side of ditch	8,500
Prior Year Spending Total			771,927
1	Cross culvert	Replace cross culvert at 970 Main St.	14,000
2	Fauxburg Rd. Ditching	Reinstating ditch along Fauxburg opposite RPS	12,000
3	Replace Curb and Gutter on Main	230 ft and 220 ft stretches on W Main St. can't wait	65,000
Current Year Spending Total			91,000

#	Capital Project	Description	10 YR Cost To Town
FY1	Main Street East W/WW Project	Main Street Civic 466-644 (683Meters) (stormwater p	900,000
FY2	Edgewater Line Replacement	Edgewater from Main St (324Meters) (stormwater po	90,000
FY3	Fairmont Line Replacement	Fairmont at Main to Pine Grove St. (433Meters) (stor	110,000
FY4	Clearway Street Transmission Main	Twin Transmission Main - Lake to Treatment Plant (s	230,000
FY5	Hedge Row Line Replacement	Hedge Row (192M) (stormwater portion)	60,000
FY6	School Street Line Replacement	School Street (155Meters) (stormwater portion)	52,000
FY7	Maple Street Line Replacement	Maple Street (195 meters) (stormwater portion)	80,000
FY8	Cherry Lane Line Replacement	Cherry Lane (45 meters) (stormwater portion)	24,000
Future Year Spending Total			1,546,000

#	Capital Project	Source	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2025-26 Actual	2026/27 Budget	2026-27 External
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Stormwater

PY1	Culvert Replacement			42,057					
PY2	Unanticipated capital stormwater #1			23,731					
PY3	Unanticipated capital stormwater #2			60,529					
PY4	Main at RPS Stormwater			20,000					
PY5	Fairmont/Pinegrove Stormwater	EB			482,013		3,807		
PY6	Upgrade Wye Street Culvert				123,106				
PY7	Fauxburg/Pine Grove Culverts				16,684				
PY8	Stormwater Management	SR			7,250	20,000	0		
PY9	Improve Ditching at Community Sports Field	SR				8,500	8,327		

Prior Year Spending Total

146,317 629,053 28,500 12,134

1	Cross culvert	SR						14,000	
2	Fauxburg Rd. Ditching	SR						12,000	
3	Replace Curb and Gutter on Main	SR						65,000	

Current Year Spending Total

91,000

#	Capital Project	Source	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2025-26 Actual	2026/27 Budget	2026-27 External
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FY1	Main Street East W/WW Project								
FY2	Edgewater Line Replacement								
FY3	Fairmont Line Replacement								
FY4	Clearway Street Transmission Main								
FY5	Hedge Row Line Replacement								
FY6	School Street Line Replacement								
FY7	Maple Street Line Replacement								
FY8	Cherry Lane Line Replacement								

Future Year Spending Total

#	Capital Project									
		2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36

Stormwater

PY1	Culvert Replacement									
PY2	Unanticipated capital stormwater #1									
PY3	Unanticipated capital stormwater #2									
PY4	Main at RPS Stormwater									
PY5	Fairmont/Pinegrove Stormwater									
PY6	Upgrade Wye Street Culvert									
PY7	Fauxburg/Pine Grove Culverts									
PY8	Stormwater Management									
PY9	Improve Ditching at Community Sports Field									

Prior Year Spending Total

1	Cross culvert									
2	Fauxburg Rd. Ditching									
3	Replace Curb and Gutter on Main									

Current Year Spending Total

#	Capital Project									
		2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
FY1	Main Street East W/WW Project		900,000							
FY2	Edgewater Line Replacement			90,000						
FY3	Fairmont Line Replacement				110,000					
FY4	Clearway Street Transmission Main				230,000					
FY5	Hedge Row Line Replacement					60,000				
FY6	School Street Line Replacement						52,000			
FY7	Maple Street Line Replacement							80,000		
FY8	Cherry Lane Line Replacement									24,000
Future Year Spending Total			900,000	90,000	340,000	60,000	52,000	80,000		24,000

#	Capital Project	Description	10 YR Cost To Town
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Wastewater

PY1	Underground Locator	Underground utility locator to be shared between u	2,500
PY2	Sewer Lift Station Pump	Replace Small Pump	4,031
PY3	PAA Pilot Project	Modification of chemical building for peracetic acid	40,000
PY4	Service Extensions	Wastewater Service Extension Stovepipe Lane (supp	76,569
PY5	WWTP Lab/Equipment	Dissolved Oxygen Meter & Thermal Imager Cont.	5,381
PY6	Facility		3,168
PY7	WWTP SCADA	Connect SCADA at Wastewater Treatment Plant	25,000
PY8	Security Cameras	Install Security Camera (WWTF)	14,000
PY9	LTC Facility Sewer & General	Repair Blower pump	6,951
PY10	Purchase of Utility Vehicles	New EV van (fit up) - 50/50 with Water Utility	3,893
Prior Year Spending Total			181,492

1	New Sewer Services	Annual Installation of New Sewer Services	100,000
2	Lift Station Refurbishment	Lift Station Refurbishment	166,942
3	Manhole Replacement	Replacement of brick Manhole: Orchard & Parish	15,000
Current Year Spending Total			188,000

#	Capital Project	Description	10 YR Cost To Town
FY1	WWTP Equipment	Blower Replacement (2 blowers needed)	75,000
FY2	WWTP Equipment	Cell Air Diffuser replacement	12,000
FY3	WWTP UV System Project	UV option 2 from PAA report	623,500
FY4	Wastewater System	System Assessment Report 2028	16,200
FY5	Sewer Lift Station Pumps	Replace Small Pumps	48,000
FY6	Main Street East W/WW Project	Main Street Civic 466-644 (683Meters) (wastewater p	3,000,000
FY7	Fairmont Line Replacement	Fairmont at Main to Pine Grove St. (433Meters) (was	520,000
FY8	Hedge Row Line Replacement	Hedge Row (192M) (wastewater portion)	238,000
FY9	School Street Line Replacement	School Street (155Meters) (wastewater portion)	198,500
FY10	Maple Street Line Replacement	Maple Street (195 meters) (wastewater portion)	257,500
FY11	Cherry Lane Line Replacement	Cherry Lane (45 meters) (wastewater portion)	61,000
Future Year Spending Total			5,049,700

#	Capital Project	Source	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2025-26 Actual	2026/27 Budget	2026-27 External
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Wastewater

PY1	Underground Locator			2,500					
PY2	Sewer Lift Station Pump			4,031					
PY3	PAA Pilot Project			40,000					
PY4	Service Extensions			76,569					
PY5	WWTP Lab/Equipment				5,381				
PY6	Facility				3,168				
PY7	WWTP SCADA	WR				25,000	20,631		
PY8	Security Cameras	WR				6,000	7,911		
PY9	LTC Facility Sewer & General	WR					6,951		
PY10	Purchase of Utility Vehicles	WR					3,893		
Prior Year Spending Total				123,100	8,549	31,000	39,385		

1	New Sewer Services	WR			4,670	10,000	0	10,000	
2	Lift Station Refurbishment	EB			36,046	132,000	10,896	120,000	
3	Manhole Replacement	WR				15,000	0	15,000	
Current Year Spending Total					49,265	219,000	10,896	145,000	

#	Capital Project	Source	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2025-26 Actual	2026/27 Budget	2026-27 External
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FY1	WWTP Equipment								
FY2	WWTP Equipment								
FY3	WWTP UV System Project								
FY4	Wastewater System								
FY5	Sewer Lift Station Pumps								
FY6	Main Street East W/WW Project								
FY7	Fairmont Line Replacement								
FY8	Hedge Row Line Replacement								
FY9	School Street Line Replacement								
FY10	Maple Street Line Replacement								
FY11	Cherry Lane Line Replacement								

Future Year Spending Total

#	Capital Project									
		2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36

Wastewater

PY1	Underground Locator										
PY2	Sewer Lift Station Pump										
PY3	PAA Pilot Project										
PY4	Service Extensions										
PY5	WWTP Lab/Equipment										
PY6	Facility										
PY7	WWTP SCADA										
PY8	Security Cameras					8,000					
PY9	LTC Facility Sewer & General										
PY10	Purchase of Utility Vehicles										
Prior Year Spending Total								8,000			

1	New Sewer Services	10,000	10,000	10,000	10,000	10,000	10,000	10,000		10,000
2	Lift Station Refurbishment									
3	Manhole Replacement									
Current Year Spending Total		10,000	10,000	10,000	10,000	26,000	10,000	10,000		10,000

#	Capital Project									
		2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
FY1	WWTP Equipment		25,000					25,000		25,000
FY2	WWTP Equipment			12,000						
FY3	WWTP UV System Project			623,500						
FY4	Wastewater System				16,200					
FY5	Sewer Lift Station Pumps	12,000		12,000		12,000		12,000		
FY6	Main Street East W/WW Project		3,000,000							
FY7	Fairmont Line Replacement				520,000					
FY8	Hedge Row Line Replacement					238,000				
FY9	School Street Line Replacement						198,500			
FY10	Maple Street Line Replacement							257,500		
FY11	Cherry Lane Line Replacement									61,000
Future Year Spending Total		12,000	3,025,000	647,500	536,200	250,000	198,500	294,500		86,000

#	Capital Project	Description	10 YR Cost To Town
Water Utility			
PY1	Water Tank Replacement	New water tank required for fiscal 22/23	4,806
PY2	Rebuild Pump 1	Rebuild Pump 1 as Nearing End of Life	4,394
PY3	Compressor	Replace Compressor at Water Treatment Plant	20,893
PY4	Water Rehabilitation	Water Main Rehabilitation + LTCF Service Upgrades	442,849
PY5	Level Control Valve - Smart Positioner (carried for	Install Level Control Valve	1,920
PY6	New Water Services	Connection of New Water Services As Needed	1,980
PY7	Hydrant Replacement	Replace Hydrants As Needed	2,184
PY8	Chemical Room Floor - WTP	Install Corrosion Coating in Chemical Room	4,102
PY9	Automatic Flushers	Dead-end Flushings - System Extremities	4,219
PY10	Service Extensions	Water Service Extension Stovepipe Lane (supporting	66,702
PY11	Reserve Pump Replacement	Replacement of PS3 Reserve Pump	4,503
PY12	Underground Locator	Underground utility locator to be shared between u	2,500
PY13	Flow Meter at Treatment Plant	Install Flow Meter at Water Treatment Plant	3,309
PY14	Thermal Imager	Thermal imaging camera to be shared between util	4,348
PY15	WTP Pre-Treatment tank	Floc tank Mixer rebuild/replace (current 124000hr)	2,715
PY16	WTP HVAC	Heat pump replacement	16,801
PY17	WTP Pumping Equipment	Treated Water Pump & Motor replacement	2,114
PY18	WTP online Analyzer	Chlorine analyzer at end of life	2,670
PY19	WTP Plumbing	WTP building plumbing replacement & upgrade	19,160
PY20	WTP Scada System PC	Hardware replacement (recommended 5 yr)	2,574
PY21	WTP Heat Pump Replacement	Replacement of heat pump at Water Treatment Pla	12,453
PY22	WTP Treatment Skid	Strainer basket rebuild or replace x2	18,342
PY23	Structure Repairs	Exterior Walls at Water Treatment Plant	9,127
PY24	Security Cameras	Security Cameras (Raw Water Pump House and Wa	24,000

#	Capital Project	Description	10 YR Cost To Town
PY25	WTP Pre-Treatment tank	Level Controller	3,380
PY26	CCC for Town Facilities	Required implementation of cross connection contr	12,000
PY27	Distribution Mains	Repairs to Welcome St mains	25,175
PY28	Distribution, Reservoir	Repairs to Reservoir	7,175
PY29	Water Utility Vehicle(s)	Purchase of EV for water department; van replacem	111,984
Prior Year Spending Total			679,179

#	Capital Project	Source	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2025-26 Actual	2026/27 Budget	2026-27 External
Water Utility									
PY1	Water Tank Replacement		4,806						
PY2	Rebuild Pump 1		4,394						
PY3	Compressor		20,893						
PY4	Water Rehabilitation		431,702	11,147					
PY5	Level Control Valve - Smart Positioner (carried for			1,920					
PY6	New Water Services			1,980					
PY7	Hydrant Replacement			2,184					
PY8	Chemical Room Floor - WTP			4,102					
PY9	Automatic Flushers			4,219					
PY10	Service Extensions			66,702					
PY11	Reserve Pump Replacement			4,503					
PY12	Underground Locator			2,500					
PY13	Flow Meter at Treatment Plant				3,309				
PY14	Thermal Imager				4,348				
PY15	WTP Pre-Treatment tank				2,715				
PY16	WTP HVAC				16,801				
PY17	WTP Pumping Equipment				2,114				
PY18	WTP online Analyzer				2,670				
PY19	WTP Plumbing				19,160				
PY20	WTP Scada System PC				2,574				
PY21	WTP Heat Pump Replacement				12,453				
PY22	WTP Treatment Skid	WDR			8,442	9,900	9,900		
PY23	Structure Repairs	WDR			1,127	8,000	0		
PY24	Security Cameras	WUS				14,000	15,822		

#	Capital Project	Source	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2025-26 Actual	2026/27 Budget	2026-27 External
PY25	WTP Pre-Treatment tank	WDR				3,380	6,134		
PY26	CCC for Town Facilities	GCR				12,000	17,289		
PY27	Distribution Mains	WDR					25,175		
PY28	Distribution, Reservoir	WDR					7,175		
PY29	Water Utility Vehicle(s)	EB			51,984	85,000	3,893		
Prior Year Spending Total			461,794	99,257	66,144	132,280	85,387		

#	Capital Project									
		2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Water Utility										
PY1	Water Tank Replacement									
PY2	Rebuild Pump 1									
PY3	Compressor									
PY4	Water Rehabilitation									
PY5	Level Control Valve - Smart Positioner (carried for									
PY6	New Water Services									
PY7	Hydrant Replacement									
PY8	Chemical Room Floor - WTP									
PY9	Automatic Flushers									
PY10	Service Extensions									
PY11	Reserve Pump Replacement									
PY12	Underground Locator									
PY13	Flow Meter at Treatment Plant									
PY14	Thermal Imager									
PY15	WTP Pre-Treatment tank									
PY16	WTP HVAC									
PY17	WTP Pumping Equipment									
PY18	WTP online Analyzer									
PY19	WTP Plumbing									
PY20	WTP Scada System PC									
PY21	WTP Heat Pump Replacement									
PY22	WTP Treatment Skid									
PY23	Structure Repairs									
PY24	Security Cameras					10,000				

#	Capital Project										
		2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	
PY25	WTP Pre-Treatment tank										
PY26	CCC for Town Facilities										
PY27	Distribution Mains										
PY28	Distribution, Reservoir										
PY29	Water Utility Vehicle(s)							60,000			
Prior Year Spending Total							10,000	60,000			

#	Capital Project	Description	10 YR Cost To Town
1	New Water Services	Connection of New Water Services As Needed	49,827
2	Water Meters	Install Water Meters As Needed	35,649
3	Hydrant Replacement	Replace Hydrants As Needed & New on Welcome St	96,000
4	Gate Valves	Gate Valve replacement Program	60,000
5	RWPump House	VFD Replacement End of life (8-12 yrs)	23,500
6	Compactor for repair work	Jumping Jack (could split costs with wastewater)	5,400
Current Year Spending Total			264,976

FY1	WTP Chemical pumps (7 total)	Pumps M90, M92, M70 nearing end of life	20,500
FY2	WTP Lab Equipment	DR2800 Spectrophotometer obsolete	10,275
FY3	RWPump House	Spare pump for #2 pump (10-12 year life)	9,300
FY4	WTP Reservoir	Reservoir Floating cover/Liner replacement	4,562,100
FY5	Main Street East W/WW Project	Main Street East Water and Wastewater Rehabilitat	3,000,000
FY6	Edgewater Line Replacement	Edgewater from Main St (324Meters) (water portion)	379,000
FY7	Fairmont Line Replacement	Farimont at Main to Pine Grove St. (433Meters) (water	433,000
FY8	Hedge Row Line Replacement	Hedge Row (192M) (water portion)	240,000
FY9	School Street Line Replacement	School Street (155Meters) (water portion)	198,500
FY10	Maple Street Line Replacement	Maple Street (195 Meters) (water portion)	257,500
FY11	Cherry Lane Line Replacement	Cherry Lane (45 meters) (water portion)	61,000
Future Year Spending Total			9,441,551

#	Capital Project	Source	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2025-26 Actual	2026/27 Budget	2026-27 External
1	New Water Services	WUS			4,827	5,000	2,726	5,000	
2	Water Meters	WUS			5,649	3,000	8,774	3,000	
3	Hydrant Replacement	WDR				24,000	0	24,000	
4	Gate Valves	WDR				10,000	0	10,000	
5	RWPump House	WDR				11,500	0	12,000	
6	Compactor for repair work	WUS						5,400	

Current Year Spending Total

53,500 11,500 59,400

FY1	WTP Chemical pumps (7 total)	WDR				2,500	2,676		
FY2	WTP Lab Equipment								
FY3	RWPump House								
FY4	WTP Reservoir								
FY5	Main Street East W/WW Project								
FY6	Edgewater Line Replacement								
FY7	Fairmont Line Replacement								
FY8	Hedge Row Line Replacement								
FY9	School Street Line Replacement								
FY10	Maple Street Line Replacement								
FY11	Cherry Lane Line Replacement								

Future Year Spending Total

2,500 2,676

#	Capital Project	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
1	New Water Services	5,000	5,000	5,000	5,000	5,000	5,000	5,000		5,000
2	Water Meters	3,000	3,000	3,000	3,000	3,000	3,000	3,000		3,000
3	Hydrant Replacement		12,000		12,000		12,000			12,000
4	Gate Valves		10,000		10,000		10,000			10,000
5	RWPump House									
6	Compactor for repair work									
Current Year Spending Total		8,000	30,000	8,000	30,000	8,000	30,000	8,000		30,000

FY1	WTP Chemical pumps (7 total)	4,500		4,500		4,500		4,500		
FY2	WTP Lab Equipment	10,275								
FY3	RWPump House		9,300							
FY4	WTP Reservoir	100,000	462,100		4,000,000					
FY5	Main Street East W/WW Project		3,000,000							
FY6	Edgewater Line Replacement			379,000						
FY7	Fairmont Line Replacement				433,000					
FY8	Hedge Row Line Replacement					240,000				
FY9	School Street Line Replacement						198,500			
FY10	Maple Street Line Replacement							257,500		
FY11	Cherry Lane Line Replacement									61,000
Future Year Spending Total		122,775	3,501,400	391,500	4,463,000	252,500	228,500	270,000		91,000

#	Capital Project	Description	10 YR Cost To Town
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Electric Utility

PY1	Underground Locator	Underground utility locator to be shared between u	5,000
PY2	Community Solar Garden	Construction of Solar Garden at WWTF	2,434,176
PY3	Thermal Imager	Thermal imaging camera to be shared between util	3,938
PY4	Utility Truck	Purchase F-350	431,015
PY5	PBC Transformers Replacement	Replace all PBC Transformers (by 2025)	526,877
PY6	Wood Chipper	Purchase wood chipper from RELC	3,000

Prior Year Spending Total

3,576,207

1	Electrical Utility Space	Retrofit of space in old fire hall, shelving, etc.	10,000
2	Electric Line Replacements	Pole/Line Replacements as Required	330,028
3	New Digital Electric Meters	New Digital Meters as Required	26,097
4	Transformers	New Transformers as Required	461,468
5	Voltage Regulators	Purchase and Installation of Voltage Regulators	264,080

Current Year Spending Total

817,593

FY1	Protective Clothing	Protective Clothing	46,971
FY2	New Street Lights	New Street Lights as Required	25,000
FY3	Grid Upgrades	Grid upgrades to support development and improve	1,745,234

Future Year Spending Total

1,943,234

Totals	78,469,227
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#	Capital Project	Source	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2025-26 Actual	2026/27 Budget	2026-27 External
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Electric Utility

PY1	Underground Locator			5,000					
PY2	Community Solar Garden	EB	781,954	1,574,000	17,040		61,183		
PY3	Thermal Imager				3,938				
PY4	Utility Truck	EUS			78,161		2,854		
PY5	PBC Transformers Replacement	EB/EUS	58,258	374,536	42,941	48,000	46,084		
PY6	Wood Chipper	EUS					3,000		

Prior Year Spending Total

58,258 5,000 17,040 48,000 113,120

1	Electrical Utility Space	EUS						10,000	
2	Electric Line Replacements	EUS	4,246	11,410	39,372	25,000	0	25,000	
3	New Digital Electric Meters	EUS	4,097			2,000	0	2,000	
4	Transformers	EB	4,708			80,000	51,760	100,000	
5	Voltage Regulators	EB		124,080				140,000	

Current Year Spending Total

13,051 11,410 39,372 107,000 51,760 277,000

FY1	Protective Clothing		13,971						
FY2	New Street Lights								
FY3	Grid Upgrades								

Future Year Spending Total

13,971

	2,149,393	1,160,536	3,144,819	17,604,250	12,604,639	6,895,870	15,025,840
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#	Capital Project	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
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Electric Utility

PY1	Underground Locator									
PY2	Community Solar Garden									
PY3	Thermal Imager									
PY4	Utility Truck	350,000								
PY5	PBC Transformers Replacement									
PY6	Wood Chipper									

Prior Year Spending Total **350,000**

1	Electrical Utility Space									
2	Electric Line Replacements	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
3	New Digital Electric Meters	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
4	Transformers	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
5	Voltage Regulators									

Current Year Spending Total **52,000** **52,000** **52,000** **52,000** **52,000** **52,000** **52,000** **52,000** **52,000** **52,000**

FY1	Protective Clothing		15,000					18,000		
FY2	New Street Lights				5,000	5,000	5,000	5,000		5,000
FY3	Grid Upgrades	745,234	1,000,000							

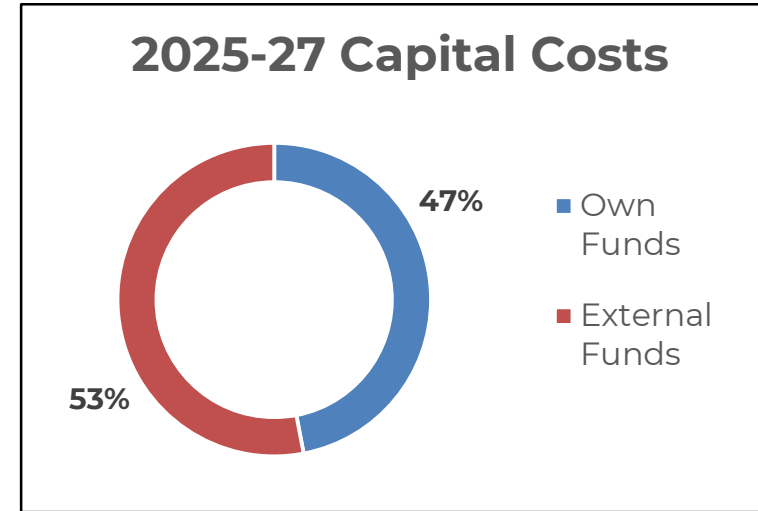
Future Year Spending Total **745,234** **1,015,000** **5,000** **5,000** **5,000** **23,000** **5,000**

25,625,843	17,082,400	1,388,500	11,135,200	#####	#####	1,103,500	331,000	#####
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Capital Investment Plan Summary		
Source of Funds	2025-26	2026-27
External Borrowing (EB) - Town General*	\$421,179	\$172,000
External Borrowing (EB) - Fire	\$625,105	\$0
External Borrowing (EB) - Water	\$3,893	\$0
External Borrowing (EB) - Electrical	\$46,084	\$240,000
Stormwater Reserve (SR)	\$12,134	\$91,000
Town Equipment Reserve (T-E)	\$113,843	\$94,000
General Capital Reserve (GCR)	\$168,726	\$152,000
Canada Community Building Fund (CCBF)	\$122,764	\$50,000
Recreation Reserve (RR)	\$33,785	\$70,000
Fire Equipment Reserve (F-E)	\$11,083	\$63,000
Wastewater Reserve (WR)	\$39,385	\$25,000
Water Depreciation Reserve (WDR)	\$48,384	\$46,000
Water Utility Surplus (WUS)	\$27,321	\$13,400
Electrical Utility Surplus (EUS)	\$5,854	\$37,000

**Excludes net special projects borrowing*

2-year Cost **External Funding**
\$20,586,743 **\$10,952,796**



2026-27 Reserve Impacts **\$641,400**

2026-27 EXTERNAL CONTRIBUTION					EXPENDITURES		
#	Project	Sought	Confirmed	Received	2025-26 Actual	2026-27 Budget	Future Years
1	Edgewater Street Project	\$10,047,173	\$9,566,495	\$7,786,012	\$10,278,812	\$5,456,413	\$0
2	Public Washrooms Accessibility	733,000	733,000	\$713,000	\$515,375	\$269,343	\$0
3	Tiny Tots Playground Improvement	\$100,000	\$0	\$0	\$0	\$140,000	\$0
4	Main Street West Project	\$4,135,667	\$4,135,667	\$0	\$29,380	\$0	\$18,110,715
5	New Pool Project	\$1,000,000	\$1,000,000	\$1,000,000	\$0	\$0	\$4,574,781