



**TOWN OF MAHONE BAY
2021/22 OPERATING/CAPITAL BUDGETS
APPROVED: MAY 27TH, 2021**

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Press Release - May 27, 2021 Council Meeting:
Town of Mahone Bay Adopts 2021-22 Budget

Mahone Bay, NS – The Mahone Bay Town Council approved an operating budget – including general and utility budgets – totaling \$5.35 million on May 27th, 2021. The tax rate has been amended to reflect a general tax rate and a carved-out fire rate to align with best practice and a format consistent with adjacent Municipalities. The normalized general rate remains unchanged for the second year in a row. The fire protection services tax rate illustrated on a stand-alone basis will increase by \$0.032 per \$100 of assessment. Combined general/fire tax rates for 2021-22 are set at \$1.282 per \$100 of residential assessment and \$3.192 per \$100 of commercial assessment. Infrastructure charges remain unchanged at \$295 per unit. To reduce the impact of taxation the Council has also approved a low-income tax exemption program providing graduated tax relief ranging from \$100 to \$600 to qualifying taxpayers with household incomes under \$32,000.

The Council completed this year’s budget process remotely – live streamed to Youtube – for the second year in a row, as a precaution against COVID-19. Council remains conscious of the impacts of the pandemic on our residents and businesses and has held the general property tax rate without an increase again this year, despite the increasing cost of providing services to residents. The increase in the new fire tax rate represents a necessary investment in the provision of quality fire protection services, with the new station currently under construction to serve the community for another 60+ years.

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

- Conclusion of “Plan Mahone Bay” public process to review and update the Town’s Municipal Planning Strategy and Land Use By-Law, conducted by Upland planning + design.
- Utility system diagnostics including diagnostics of water distribution system focusing on leak detection / loss prevention, as well as diagnostics of electrical system focusing on condition of transformers, with Riverport Electric Light Commission.
- Continuing to take steps toward a comprehensive asset management strategy with the Asset Management Committee, including initial collection of data to support development of asset management plans for natural assets, including Urban Forest Master Plan.
- Initiation of a public process with outside facilitation to develop a Housing Strategy for Mahone Bay, with a focus on affordability.

- Climate mitigation initiatives from the Town’s Community GHG Reduction Action Plan, including improving our emissions inventory, engaging residents on active transportation, supporting electrification of home and business heating, and development of community solar gardens.
- Development of an Operational Plan for implementation of the new Lunenburg County Accessibility Plan, developed by the Lunenburg County Accessibility Advisory Committee.
- Continuing to build reserves necessary for long-term planning and asset management, utilizing gas tax revenues, deed transfer tax, and dividends from the Alternative Energy Resource Authority.

The Town Council also approved 2021-22 capital expenditures – including general and utility budgets – totaling \$16.8 million, supported by a projected \$8.9 million in external funding (53%).

Key investments in the 2021-22 capital budget include:

- Construction of new fire station, replacing existing station, better accommodating newer, larger equipment, and ensuring the safety of our dedicated Fire Department volunteers.
- Replacement of the fence at Bayview Cemetery with a long-lasting composite, with anticipated provincial funding.
- Continued improvement of transportation infrastructure – such as the new three-way stop at Clearway and Main – to increase public safety and encourage active transportation.
- Completion of renovations to the historic Town Hall building to ensure it continues to meet the needs of the Town in the future, including energy efficiency and improved accessibility.
- Continued renovation of the Michael O’Connor Memorial Bandstand, supported by community donations and anticipated federal funding.
- Several major water, wastewater and stormwater infrastructure projects and the Edgewater Street shoreline improvement project, for which the Town will require the support of our provincial and federal governments to proceed.

The complete 2021-22 Town Budget will soon be available on the Town of Mahone Bay website at www.townofmahonebay.ca.

For Additional Information Contact:

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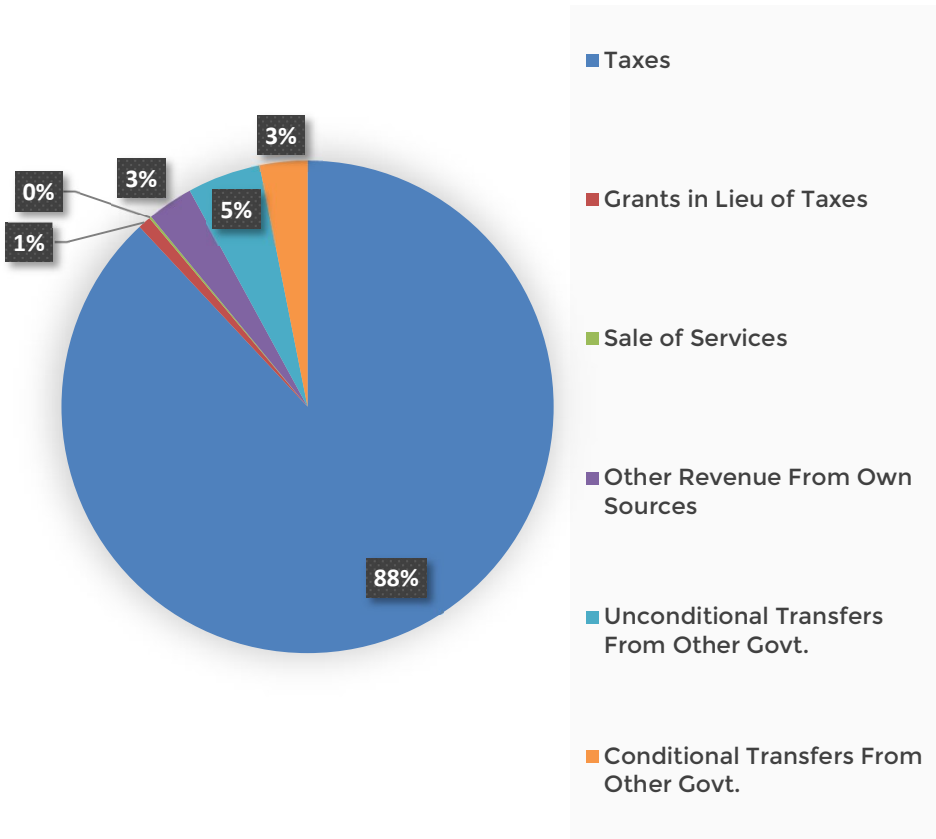
TOWN OF MAHONE BAY BUDGET SUMMARY

	Actual 2019/20	Budget 2020/21	Actual 2020/21 Unaudited	Budget 2021/22	\$ Change Budget to Budget	% Change Budget to Budget
REVENUE						
Taxes	\$ 2,396,339	\$ 2,401,901	\$ 2,516,900	\$ 2,504,457	\$ 102,556	4.27%
Grants in Lieu of Taxes	19,843	23,003	22,756	23,108	105	0.46%
Sale of Services	3,489	3,800	2,553	4,100	300	7.89%
Other Revenue From Own Sources	109,497	82,465	128,712	102,510	20,045	24.31%
Unconditional Transfers From Other Govt.	234,030	131,594	149,384	121,022	-10,572	-8.03%
Conditional Transfers From Other Govt.	165,375	84,900	82,850	166,000	81,100	95.52%
Total Revenue	2,928,573	2,727,663	2,903,154	2,921,197	\$ 193,534	7.10%
					\$	%
	Actual	Budget	Actual	Budget	Change	Change
	2019/20	2020/21	2020/21	2021/22	Budget to Budget	Budget to Budget
OPERATING EXPENDITURES						
Legislative Expenses	\$ 71,958	\$ 97,667	\$ 79,260	\$ 69,790	\$ (27,877)	-28.54%
General Government Services	458,215	432,565	404,407	433,316	751	0.17%
Taxation Rebates & Reductions	105,868	120,264	107,534	113,986	(6,278)	-5.22%
Protective Services	387,309	395,952	392,410	415,824	19,872	5.02%
Transportation Services	321,146	355,714	273,756	356,985	1,271	0.36%
Environmental Health Services	303,815	362,939	297,932	334,002	(28,937)	-7.97%
Public Health & Welfare Services	26,733	37,070	37,070	71,692	34,622	93.40%
Environmental Development Services	92,727	199,201	163,975	193,200	(6,001)	-3.01%
Recreation, Cultural Services	83,048	79,097	75,562	78,685	(412)	-0.52%
Education & Tax Rebates	405,008	422,870	422,870	422,870	0	0.00%
Total Expenditures	2,255,827	2,503,339	2,254,776	2,490,351	(12,988)	-0.52%
Excess of Revenue Over Expenditures	\$ 672,746	\$ 224,324	\$ 648,379	\$ 430,847	\$ 206,523	92.06%
Debenture & Term Loan Principal	123,100	84,089	84,100	73,100	157,189	-13.07%
Trf to/from Own Agencies	549,646	140,235	555,912	357,747	217,512	155.11%
Change in Fund Position	(0)	0	8,367	0		

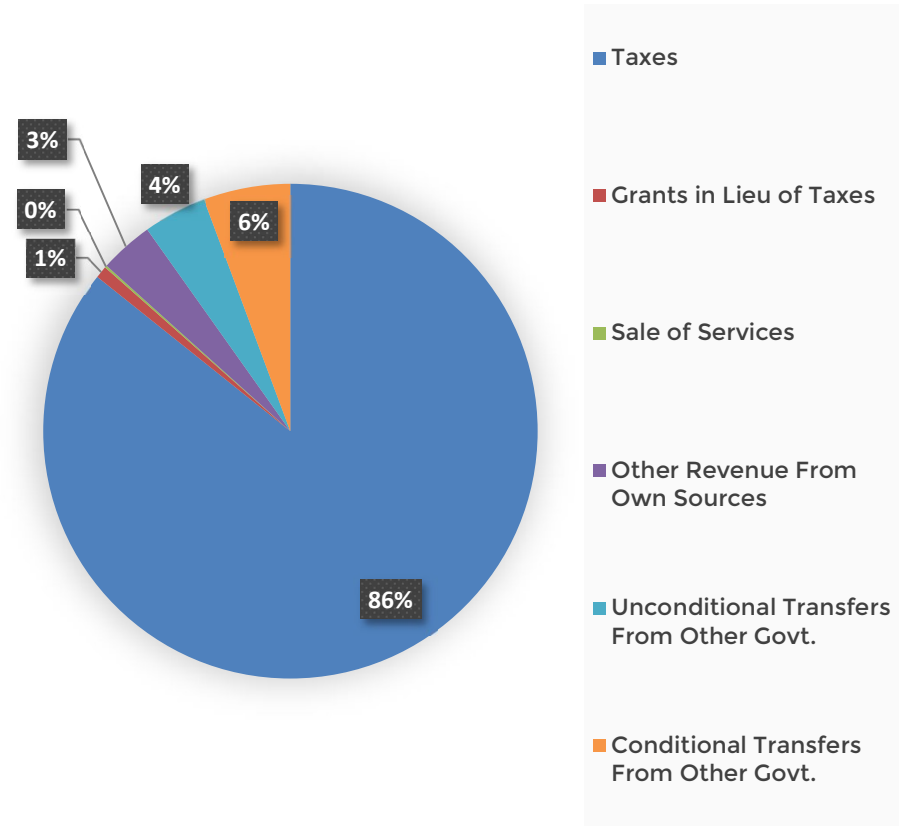
TOWN OF MAHONE BAY BUDGET SUMMARY

	Budget 2020/21	Actual 2020/21	Budget 2021/22
Capital Expenses - Summary			
General Government Services	104,000	101,971	219,000
Transportation Services	270,000	50,685	130,000
Environmental Health Services	3,313,725	84,077	2,936,890
Environmental Development Services	3,082,003	0	6,290,486
Recreation,Cultural Services	85,000	38,450	108,000
Total Expenditures	6,854,728	275,183	9,684,376

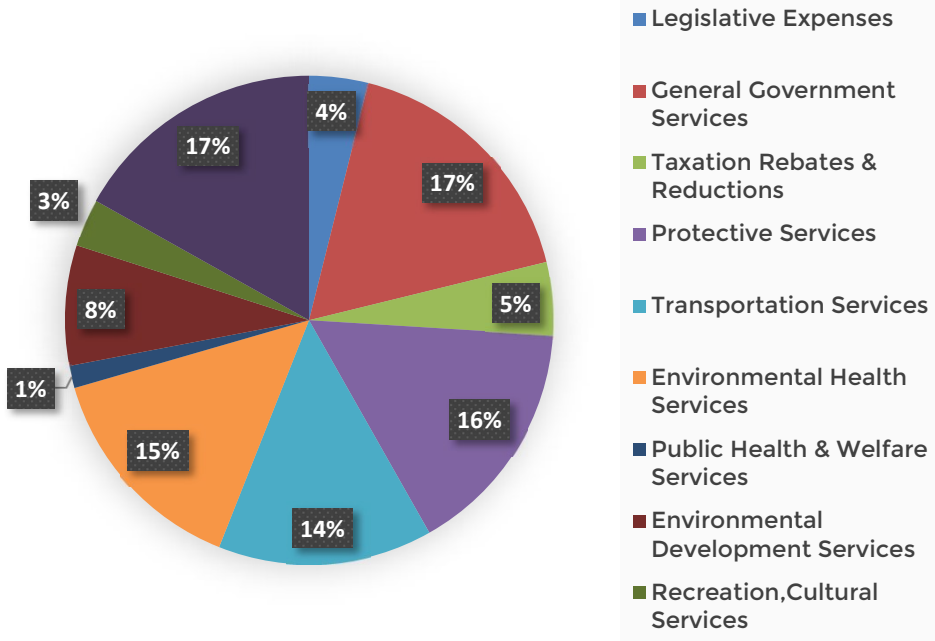
2020/21 Budget - Revenue



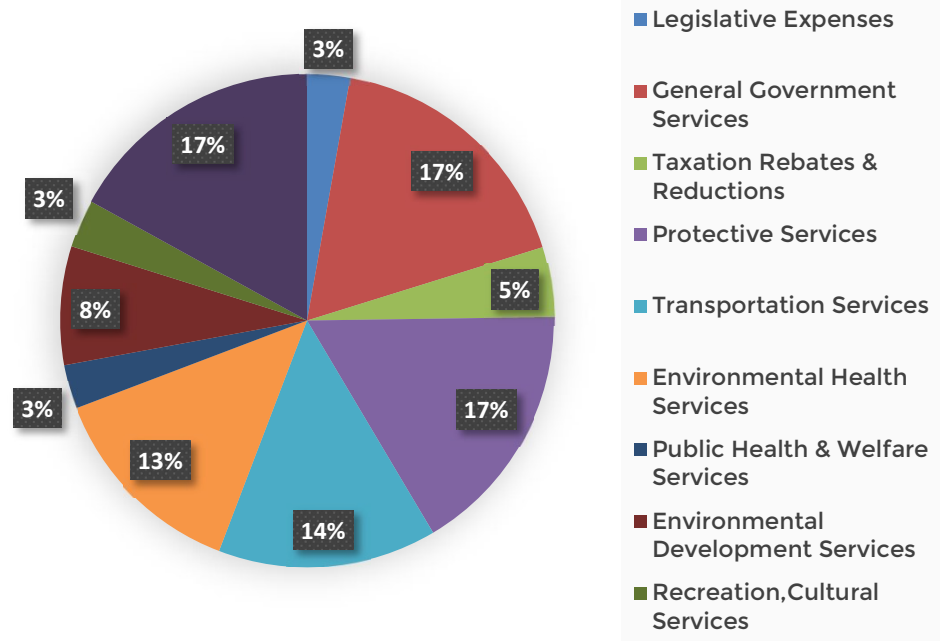
2021/22 Proposed Budget - Revenue



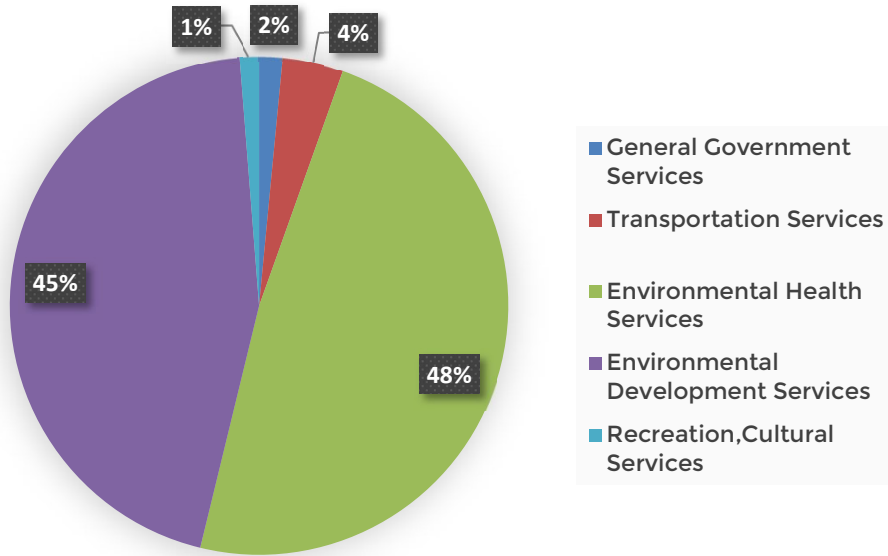
2020/21 Budget - Operating Expenditures



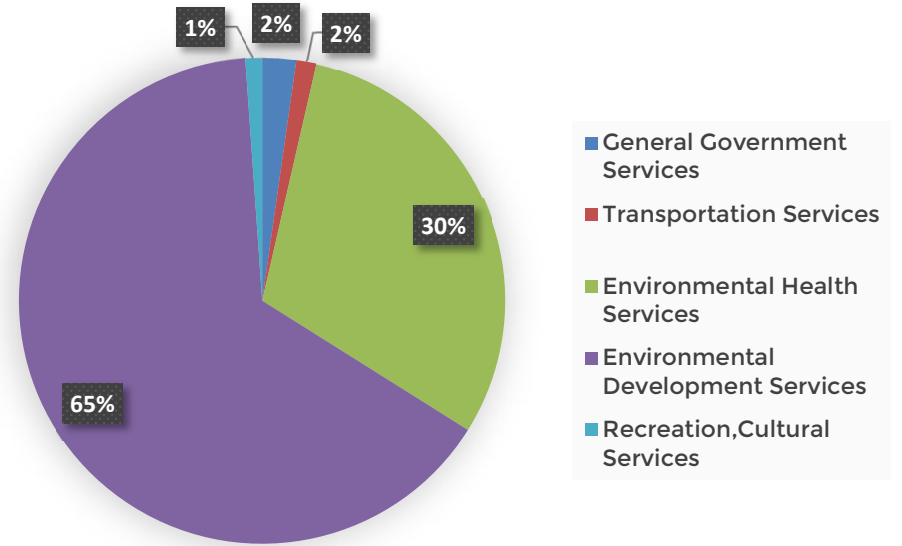
2021/22 Proposed Budget - Operating Expenditures



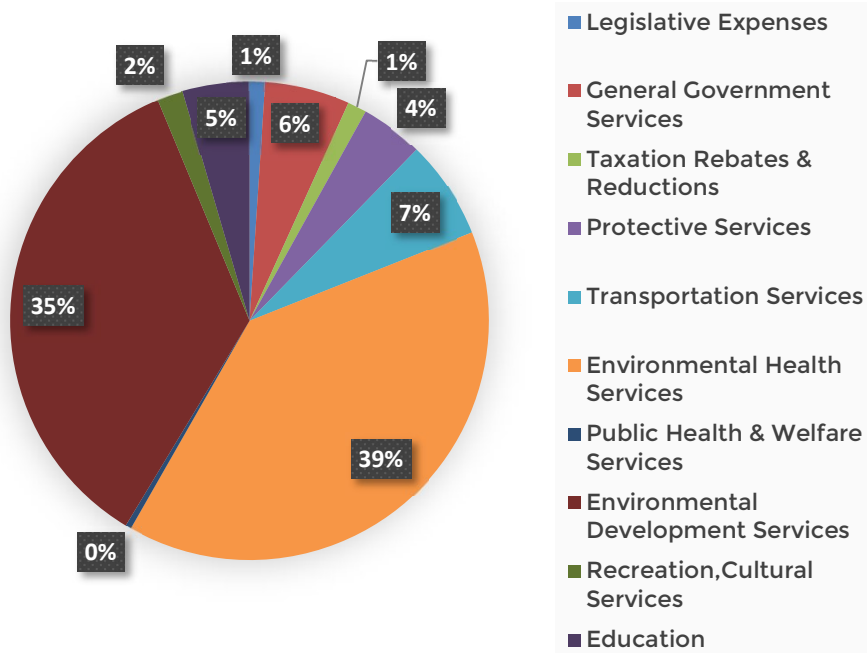
2020/21 Budget - Capital Expenditures



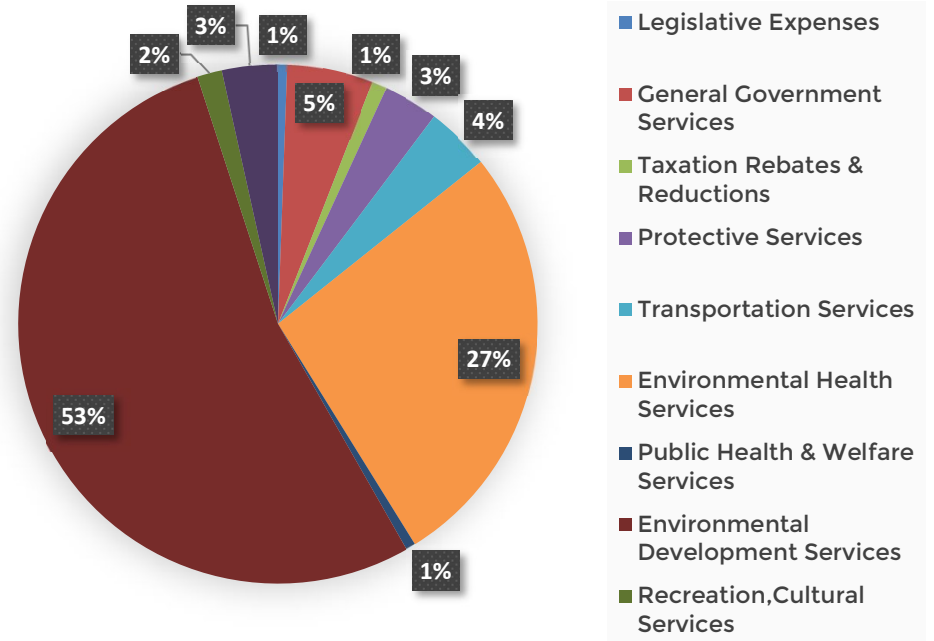
2021/22 Proposed Budget - Capital Expenditures



2020/21 Budget - Total Expenditures



2021/22 Proposed Budget - Total Expenditures



2021/22 Tax Rate Analysis and Projections

Prior Year Assessment/Rates - General Tax Rate			
	Prior Year Assessments	Prior Year Tax Rate	Prior Year Tax Revenue
RESIDENTIAL	\$ 125,642,000	1.115	\$ 1,400,908
RESOURCE	\$ 1,438,700	1.115	\$ 16,042
COMMERCIAL	\$ 20,631,200	3.025	\$ 624,094
TOTAL	\$ 147,711,900		\$ 2,041,044

Prior Year Assessment/Rates - Fire Tax Rate			
	Prior Year Assessments	Prior Year Tax Rate	Prior Year Tax Revenue
RESIDENTIAL	\$ 125,642,000	0.135	\$ 169,617
RESOURCE	\$ 1,438,700	0.135	\$ 1,942
COMMERCIAL	\$ 20,631,200	0.135	\$ 27,852
TOTAL	\$ 147,711,900		\$ 199,411

Prior Year Assessment/Rates - Combined Tax Rate			
	Prior Year Assessments	Prior Year Tax Rate	Prior Year Tax Revenue
RESIDENTIAL	\$ 125,642,000	1.250	\$ 1,570,525
RESOURCE	\$ 1,438,700	1.250	\$ 17,984
COMMERCIAL	\$ 20,631,200	3.160	\$ 651,946
TOTAL	\$ 147,711,900		\$ 2,240,455

Fiscal 2021/22 Assessments & Rate Projections (Reference Only) - General Tax Rate				
	Current Year Assessments	Proposed Tax Rate	Tax Revenue (No Change to Rate)	Tax Revenue (Change to Tax Rate)
RESIDENTIAL	\$ 128,601,300	1.115	\$ 1,433,904	\$ 1,433,904
RESOURCE	\$ 1,467,400	1.115	\$ 16,362	\$ 16,362
COMMERCIAL	\$ 20,608,100	3.025	\$ 623,395	\$ 623,395
TOTAL	\$ 150,676,800		\$ 2,073,661	\$ 2,073,661

Fiscal 2021/22 Assessments & Rate Projections (Reference Only) - Fire Tax Rate				
	Current Year Assessments	Proposed Tax Rate	Tax Revenue (No Change to Rate)	Tax Revenue (Change to Tax Rate)
RESIDENTIAL	\$ 128,601,300	0.167	\$ 173,612	\$ 214,764
RESOURCE	\$ 1,467,400	0.167	\$ 1,981	\$ 2,451
COMMERCIAL	\$ 20,608,100	0.167	\$ 27,821	\$ 34,416
TOTAL	\$ 150,676,800		\$ 203,414	\$ 251,630

Fiscal 2021/22 Assessments & Rate Projections (Reference Only) - Combined Tax Rate				
	Current Year Assessments	Proposed Tax Rate	Tax Revenue (No Change to Rate)	Tax Revenue (Change to Tax Rate)
RESIDENTIAL	\$ 128,601,300	1.282	\$ 1,607,516	\$ 1,648,669
RESOURCE	\$ 1,467,400	1.282	\$ 18,343	\$ 18,812
COMMERCIAL	\$ 20,608,100	3.192	\$ 651,216	\$ 657,811
TOTAL	\$ 150,676,800		\$ 2,277,075	\$ 2,325,291

2021/22 Tax Rate Analysis and Projections

CHANGE IN ASSESSMENT - STATS		
2020 Change in Taxable Assessment	\$ 2,964,900	2.01%
Change Due To Events		
Residential	\$ 2,363,600	1.88%
Resource	\$ 15,400	1.07%
Commercial	\$ 58,800	0.29%
Total	\$ 2,437,800	1.65%
Growth in General Assessment		
Residential	\$ 595,700	0.47%
Resource	\$ 13,300	0.92%
Commercial	-\$ 81,900	-0.40%
Total	\$ 527,100	0.36%

Tax Rate Impact Analysis - General Tax Rate			
	Average Growth In Assessment	CHG IN TAX RATE	Total Increase (Decrease) In Tax
RESIDENTIAL	0.47%	0.00%	0.47%
RESOURCE	0.92%	0.00%	0.92%
COMMERCIAL	-0.40%	0.00%	-0.40%

Tax Rate Impact Analysis - Fire Tax Rate			
	Average Growth In Assessment	CHG IN TAX RATE	Total Increase (Decrease) In Tax
RESIDENTIAL	0.47%	23.70%	24.18%
RESOURCE	0.92%	23.70%	24.63%
COMMERCIAL	-0.40%	23.70%	23.31%

Tax Rate Impact Analysis - Combined Tax Rate			
	Average Growth In Assessment	CHG IN TAX RATE	Total Increase (Decrease) In Tax
RESIDENTIAL	0.47%	2.56%	3.03%
RESOURCE	0.92%	2.56%	3.48%
COMMERCIAL	-0.40%	1.01%	0.62%

\$0.01 Impact to Revenue	
Residential:	\$ 13,007
Commercial:	\$ 2,061
Total Impact	<u>\$ 15,068</u>

1% Impact to Revenue	
Residential:	\$ 16,259
Commercial:	\$ 6,512
Total Impact	<u>\$ 22,771</u>

**Rates
Comparison
Provided Only for Consideration**

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

Median Assessment	170,056.00	250,565.00	259,412.00
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Based on:

Residential Tax Rate	1.650	1.346	1.115
Commercial Tax Rate	3.970	3.318	3.025
Fire Tax Rate	0.000	0.000	0.135

Residential	Bridgewater	Lunenburg	Mahone Bay
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Property Tax	4,290.00	3,499.60	2,899.00
Fire Tax	0.00	0.00	351.00
Sewer	404.05	375.00	0.00
Special Purpose Charge	156.00	0.00	0.00
Electricity	1,611.63	1,484.85	1,411.07
Water	528.60	554.83	1,268.32
Infrastructure Charge	0.00	0.00	295.00
Total Single Family	6,990.28	5,914.28	6,224.39

Commercial Taxes per \$100,000 Assessment

Property Taxes	3,970.00	3,318.00	3,160.00
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TOWN OF MAHONE BAY
 STATEMENT OF REVENUE & EXPENDITURES
 REVENUES

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
ASSESSABLE PROPERTY				
Residential Assessment	\$1,382,837	\$1,400,908	\$1,400,295	\$1,433,904 *1
Commercial Assessment	\$618,313	\$623,434	\$621,856	\$622,735 *1
Commercial - Seasonal Properties	\$647	\$660	\$656	\$660 *1
Resource- Assessable	\$16,361	\$16,042	\$15,839	\$16,362 *1
	\$2,018,158	\$2,041,044	\$2,038,646	\$2,073,661
SPECIAL ASSESSMENTS				
Infrastructure Charges	\$224,950	\$244,703	\$244,837	\$245,588
	\$224,950	\$244,703	\$244,837	\$245,588
BUSINESS PROPERTY				
Based on Revenue (M.T. & T.)	\$5,926	\$6,000	\$6,087	\$6,300
NS Power Inc. Grant	\$908	\$939	\$939	\$908
NS Power Inc. (HST Rebate)	\$14,479	\$15,000	\$12,428	\$18,000
	\$21,313	\$21,939	\$19,454	\$25,208
OTHER TAXES				
Deed Transfer Tax	\$131,918	\$80,000	\$213,963	\$160,000
Change of Use Tax	\$0	\$0	\$0	\$0
	\$131,918	\$80,000	\$213,963	\$160,000
TOTAL TAXES	\$2,396,339	\$2,387,686	\$2,516,900	\$2,504,457

TOWN OF MAHONE BAY
 STATEMENT OF REVENUE & EXPENDITURES
 REVENUES

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
PROVINCIAL GOVERNMENT				
Dept of Municipal Affairs	\$608	\$595	\$608	\$608
PROVINCIAL GOVERNMENT AGENCIES				
Liquor Commission	\$19,235	\$22,408	\$22,148	\$22,500
TOTAL GRANTS IN LIEU OF TAXES	\$19,843	\$23,003	\$22,756	\$23,108
SALES OF SERVICES				
General Government	\$763	\$1,200	\$1,711	\$1,500
Transportation Services	\$0	\$0	\$127	\$500
Environmental Health Services	\$1,018	\$1,100	\$690	\$1,100
Recreation & Cultural Services (Ball Field/Bandstand)	\$1,666	\$1,500	\$25	\$1,000
Other Services	\$41	\$0	\$0	\$0
TOTAL SALE OF SERVICES	\$3,489	\$3,800	\$2,553	\$4,100

TOWN OF MAHONE BAY
 STATEMENT OF REVENUE & EXPENDITURES
 REVENUES

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
FUNDS FROM OWN SOURCES				
Licenses & Permits	\$14,629	\$10,000	\$61,792	\$12,000
Fines	\$1,258	\$1,600	\$495	\$1,200
Utility Contribution to Town Overhead	\$20,362	\$23,525	\$30,921	\$43,310
Return on Investments	\$43,681	\$28,000	\$23,792	\$25,000
Interest on Taxes	\$23,828	\$14,340	\$11,713	\$21,000 *2
Donations- Other	\$5,739	\$0	\$0	\$0
TOTAL FUNDS FROM OWN SOURCES	\$109,497	\$77,465	\$128,712	\$102,510

TOWN OF MAHONE BAY
 STATEMENT OF REVENUE & EXPENDITURES
 REVENUES

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
PROVINCIAL GOVERNMENT				
Municipal Grants Act-Operating	\$50,000	\$50,000	\$50,000	\$50,000
Assessment Act-Farm Acreage	\$22	\$22	\$22	\$22
	<u>\$50,022</u>	<u>\$50,022</u>	<u>\$50,022</u>	<u>\$50,022</u>
OWN AGENCIES				
Dividend from AREA	<u>\$184,008</u>	<u>\$81,572</u>	<u>\$99,362</u>	<u>\$71,000</u>
TOTAL UNCONDITIONAL TRANSFERS	<u><u>\$234,030</u></u>	<u><u>\$131,594</u></u>	<u><u>\$149,384</u></u>	<u><u>\$121,022</u></u>

TOWN OF MAHONE BAY
 STATEMENT OF REVENUE & EXPENDITURES
 REVENUES

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS				
FEDERAL GOVERNMENT				
Federal Government(Gas Tax Rebate)	\$164,375	\$83,900	\$81,850	\$165,000 *3
	<u>\$164,375</u>	<u>\$83,900</u>	<u>\$81,850</u>	<u>\$165,000</u>
PROVINCIAL GOVERNMENTS				
Protective Services (EMO Grant)	\$1,000	\$1,000	\$1,000	\$1,000
	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$1,000</u>
TOTAL CONDITIONAL TRANSFERS	<u>\$165,375</u>	<u>\$84,900</u>	<u>\$82,850</u>	<u>\$166,000</u>
Total Revenue	<u>\$2,928,573</u>	<u>\$2,708,448</u>	<u>\$2,903,154</u>	<u>\$2,921,197</u>

TOWN REVENUE NOTES

- 1) Revenue from Taxes is decreased across all years shown as the Fire Levy has been removed retroactively from the general tax rate and is now shown under the Fire Services Budget.
- 2) Interest on taxes expected to return to normal levels during Fiscal 2021-22
- 3) Double Gas Tax Funds expected to be received during Fiscal 2021-22

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22	
LEGISLATIVE					
Mayor 's Renumeration	\$13,155	\$13,293	\$13,293	\$13,390	
Mayor's Expenses	\$6,634	\$8,000	\$250	\$1,500	*1
Council's Renumeration	\$42,504	\$42,874	\$42,874	\$43,200	
Councillor's Expenses	\$5,719	\$7,200	\$550	\$2,000	*2
Council Expenses	\$2,885	\$5,800	\$6,938	\$4,800	
Mayor's Newsletters	\$0	\$2,500	\$2,679	\$2,900	
Committee Expenses	\$989	\$3,000	\$2,516	\$2,000	
Elections, Plebiscites/Ratepayers Meetings	\$72	\$15,000	\$10,160	\$0	
	\$71,958	\$97,667	\$79,260	\$69,790	

GENERAL ADMINISTRATION

ADMINISTRATIVE

CAO/Portion Staff Salaries -Admin	\$161,146	\$132,152	\$131,750	\$134,060	
Employee Benefits- Admin	\$23,610	\$23,820	\$23,066	\$24,880	
MJSB - HR Services	\$564	\$1,605	\$2,112	\$2,000	
Training - Admin	\$0	\$3,150	\$2,500	\$3,360	
Health and Safety - Admin	\$299	\$1,200	\$1,862	\$1,200	
Newsletters/Announcements	\$918	\$2,000	\$1,385	\$2,000	
Power - Town Hall	\$4,061	\$4,200	\$2,071	\$3,000	
Repairs - Town Hall	\$3,693	\$500	\$623	\$500	

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
ADMINISTRATIVE CONTINUED				
Custodial Supplies - Town Hall	\$2,432	\$2,000	\$1,830	\$2,000
Insurance - Town Hall	\$3,644	\$4,230	\$4,228	\$5,080
Insurance- Liability & Admin	\$1,765	\$2,050	\$2,047	\$2,460
Fuel - Town Hall	\$4,620	\$2,100	\$1,376	\$2,100
Janitor's Labor	\$7,540	\$7,000	\$7,917	\$8,200
Water - Town Hall	\$1,733	\$1,850	\$1,761	\$2,050
Town Legal (100%)	\$2,263	\$4,000	\$1,665	\$3,000
Admin Software/Hardware	\$0	\$1,100	\$868	\$1,100
Office Expenses/Communications - Admin	\$3,219	\$7,600	\$6,154	\$3,200 *3
Communications	\$0	\$4,000	\$2,000	\$3,200
Postage/Courier Inc Lease- Admin	\$1,921	\$1,700	\$1,691	\$1,850
PhotoCopier/ Fax Charges & Toner-Admin	\$1,387	\$1,385	\$1,431	\$1,650
Telephone/Internet	\$5,997	\$4,100	\$4,958	\$6,200 *4
Answering Service	\$1,697	\$1,800	\$1,085	\$1,800
Office Furnishings - Non Capital	\$309	\$2,500	\$1,506	\$2,500
	\$232,819	\$216,042	\$205,886	\$217,390

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22	
FINANCIAL MANAGEMENT					
Auditors	\$26,295	\$18,400	\$10,429	\$10,600	*5
CAO/Portion Staff Salaries -Finance	\$88,901	\$105,202	\$104,206	\$102,253	
Advertising	\$1,267	\$1,500	\$1,611	\$1,500	
Employee Benefits -Finance	\$15,854	\$20,650	\$19,987	\$20,700	
Training - Finance	\$0	\$2,250	\$1,127	\$2,400	
Health and Safety - Finance	\$200	\$800	\$1,806	\$1,300	
MJSB - IT Services	\$13,176	\$10,434	\$9,777	\$12,613	
Office Expenses-Finance	\$3,644	\$2,600	\$1,858	\$2,600	
Postage/Courier Fax -Finance	\$6,152	\$3,600	\$3,287	\$4,500	
PhotoCopier/ Fax Charges & Toner-Finance	\$3,277	\$1,500	\$2,539	\$2,700	
Finance Software/Hardware	\$0	\$0	\$0	\$8,700	*6
	\$158,766	\$166,936	\$156,627	\$169,866	
TAXATION & OTHER GENERAL ADMINISTRATIVE SERVICES					
Tax Rebates on Cancellations-Sec 69	\$10,650	\$20,000	\$12,100	\$12,500	*7
Reduced Taxes Sec 71	\$95,218	\$100,264	\$95,434	\$101,486	
	\$105,868	\$120,264	\$107,534	\$113,986	
ASSESSMENT SERVICES					
Trfs to Assessment Services	\$24,203	\$24,602	\$24,602	\$24,350	

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
OTHER TAXATION				
Tax Billing Expenses	\$1,422	\$1,200	\$1,424	\$1,450
Other Taxation Costs	\$1,095	\$500	\$0	\$500
	\$2,517	\$1,700	\$1,424	\$1,950
OTHER GENERAL ADMINISTRATIVE SERVICES				
Conventions /Memberships/Travel Staff	\$4,282	\$3,750	\$3,627	\$4,000
Employee Appreciation & Events	\$2,414	\$2,500	\$2,278	\$2,500
CAO Expenses	\$8,001	\$8,000	\$1,468	\$2,500 *8
	\$14,698	\$14,250	\$7,373	\$9,000
DEBT CHARGES-GENERAL GOVERNMENT				
Bank Charges/General Operating Int	\$4,006	\$3,700	\$3,518	\$3,700
Debenture Interest- Gen Gov't	\$0	\$0	\$0	\$0
	\$4,006	\$3,700	\$3,518	\$3,700
VALUATION ALLOWANCES-GENERAL GOVERNMENT				
Allowance-Uncollectible Taxes	\$0	\$250	\$0	\$250

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22	
OTHER GENERAL ADMINISTRATIVE SERVICES					
Grants to Organizations	\$3,302	\$5,085	\$4,977	\$6,810	
Grant to Fire Dept (Donations Received)	\$17,904	\$0	\$0	\$0	*9
	<u>\$21,206</u>	<u>\$5,085</u>	<u>\$4,977</u>	<u>\$6,810</u>	
NON OPERATING EXPENSES					
Capital Projects	\$0	\$104,000	\$101,971	\$219,000	*10
Total Operating Expenses (Before Depreciation)	<u>\$636,040</u>	<u>\$650,496</u>	<u>\$591,201</u>	<u>\$617,092</u>	
Total Non Operating Expenses	<u>\$0</u>	<u>\$104,000</u>	<u>\$101,971</u>	<u>\$219,000</u>	
Total Expenses (Before Depreciation)	<u>\$636,040</u>	<u>\$754,496</u>	<u>\$693,172</u>	<u>\$836,092</u>	

GENERAL GOVERNMENT NOTES

- 1) Low Mayor expenses during COVID. Expected to remain low during Fiscal 2021-22 as a result of COVID-19 but will return to approximately \$8,000 for Fiscal 2022-23
- 2) Low Council expense during COVID. Expected to remain low during Fiscal 2021-22 as a result of COVID-19 but will return to approximately \$7,200 for Fiscal 2022-23
- 3) Fiscal 2020-21 included an allocation of Communications Services Contract costs which are not to be incurred during Fiscal 2021-22
- 4) Increased number of Administration Staff have Cell Phones for efficient communication when in the field working on special projects.
- 5) Decrease in Audit Fees as per recent RFP results
- 6) New expense line for Finance specific software. This line includes the \$7,200 setup fee for new PO Module. It is proposed that this be funded from the Operating Reserve
- 7) No significant increase on Property Tax Rebate Program during COVID-19. Budget adjusted to reflect expectation
- 8) Low CAO expenses during COVID. Expected to remain low during Fiscal 2021-22 as a result of COVID-19 but will return to approximately \$8,000 for Fiscal 2022-23
- 9) Fire Department Donations no longer "expensed", but transferred to Fire Department Reserve as per CRA Requirements.
- 10) See Capital Projects listing

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
POLICE PROTECTION				
Policing-RCMP	\$318,966	\$325,345	\$327,301	\$342,260
Maint of Police Office	\$1,905	\$1,500	\$767	\$1,500
	\$320,870	\$326,845	\$328,068	\$343,760
LAW ENFORCEMENT				
Trf to Correctional Services	\$20,247	\$20,358	\$20,358	\$20,485
Prosecuting Attorney	\$207	\$250	\$75	\$250
Bylaw Enforcement Officer	\$5,585	\$8,750	\$7,231	\$10,000
	\$26,039	\$29,358	\$27,664	\$30,735
Department Total	\$346,909	\$356,203	\$355,732	\$374,495

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
EMERGENCY MEASURES				
Emergency Measures (REMO)	\$8,072	\$5,789	\$5,255	\$6,089
Assistant Emergency Coordinator	\$2,701	\$2,850	\$2,744	\$2,920
	\$10,772	\$8,639	\$7,999	\$9,009
OTHER PROTECTION SERVICES				
Fire Inspection Services	\$10,625	\$10,500	\$10,795	\$11,120
Building Inspectors	\$14,125	\$17,110	\$14,513	\$17,300 *1
Shared Services	\$4,710	\$3,000	\$3,031	\$3,200
Animal & Pest Control	\$167	\$500	\$339	\$700
	\$29,627	\$31,110	\$28,678	\$32,320
Department Totals	\$40,400	\$39,749	\$36,677	\$41,329

OTHER PROTECTIVE SERVICES NOTES

1) Building Inspection costs include a \$3,000 legal contingency.

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
ADMINISTRATION				
Employee Benefits	\$26,496	\$10,977	\$10,728	\$11,550
PW Administration Salaries	\$32,457	\$34,245	\$34,026	\$53,955 *1
Travel Director of Operations	\$1,894	\$2,000	\$1,655	\$2,000
Telephone- PW Dept	\$653	\$700	\$767	\$700
Office Supplies/Memberships	\$97	\$500	\$707	\$500
Liability Insurance	\$5,780	\$6,550	\$6,552	\$7,875
	\$67,377	\$54,972	\$54,435	\$76,580
GENERAL EQUIPMENT				
Gas & Oil (Skid Steer S130)	\$1,049	\$500	\$416	\$500
Gas & Oil (Skid Steer S450)	\$19	\$500	\$501	\$500
Insurance (Skid Steer S130)	\$399	\$250	\$232	\$280
Insurance (Skid Steer S450)	\$0	\$250	\$232	\$280
Repairs (Skid Steer S130)	(\$68)	\$2,000	\$315	\$1,500
Repairs (Skid Steer S450)	\$865	\$2,000	\$814	\$1,500
Gas & Oil (5 Ton Truck)	\$1,674	\$3,000	\$1,463	\$2,000
Insurance (5 Ton Truck)	\$1,155	\$1,340	\$1,340	\$1,610
Repairs (5 Ton Truck)	\$11,400	\$15,000	\$9,703	\$11,500

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
GENERAL EQUIPMENT CONTINUED				
Gas & Oil (1 Ton Truck)	\$2,377	\$2,300	\$1,699	\$2,500
Insurance (1 Ton Truck)	\$1,182	\$1,370	\$1,371	\$1,650
Repairs (1 Ton Truck)	\$9,639	\$9,000	\$4,563	\$6,500
Gas & Oil (Loader)	\$1,948	\$2,000	\$1,483	\$2,000
Insurance (Loader)	\$596	\$695	\$692	\$835
Repairs (Loader)	\$365	\$5,000	\$1,510	\$5,000
Repairs Kioti Tractor	\$1,321	\$1,500	\$264	\$1,500
	\$33,923	\$46,705	\$26,598	\$39,655

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
SMALL TOOLS				
SmallTools & Equipment	\$678	\$4,400	\$3,205	\$5,000
WORKSHOPS, YARDS & OTHER BUILDINGS				
P. W. Building - Lights	\$289	\$500	\$176	\$500
P. W. Building - Fuel	\$1,517	\$2,000	\$1,149	\$2,000
P. W. Building - Repairs	\$0	\$500	\$0	\$500
P. W. Building - Telephone	\$205	\$250	\$134	\$250
P. W. Building - Insurance	\$1,053	\$1,225	\$1,221	\$1,470
Storage Facility - Oakland Lake	\$1,611	\$500	\$0	\$0 *2
Shed - Salt Storage	\$391	\$455	\$454	\$700
	\$5,067	\$5,430	\$3,134	\$5,420
OTHER				
Staff Training	\$0	\$500	\$0	\$1,000
Health and Safety	\$1,208	\$3,000	\$1,544	\$4,000
Traffic Authority	\$2,600	\$2,600	\$2,600	\$2,600
Asset Management Initiatives	\$6,975	\$10,765	\$10,945	\$13,500 *3
	\$10,783	\$16,865	\$15,089	\$21,100

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22	
ROADS & STREETS					
Salaries	\$55,652	\$40,250	\$38,342	\$30,530	*4
Chloride & Cartage	\$0	\$400	\$212	\$400	
Salt & Cartage	\$26,759	\$40,000	\$13,346	\$37,000	*5
Sand & Gravel	\$1,026	\$5,000	\$5,369	\$6,000	
Patching Streets/Sidewalks - Materials	\$13,570	\$20,000	\$14,907	\$18,000	
Patching Streets - Other	\$1,436	\$2,500	\$1,814	\$2,500	
General Supplies & Expense	\$3,554	\$5,000	\$1,013	\$4,500	
Culverts & Ditching	\$733	\$3,000	\$391	\$2,500	
Rentals	\$0	\$4,000	\$563	\$3,000	
Street Cleaning	\$4,359	\$4,700	\$4,187	\$4,700	
	\$107,089	\$124,850	\$80,144	\$109,130	
STREET LIGHTING					
Street Lighting	\$43,343	\$44,200	\$43,543	\$44,200	

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
TRAFFIC SERVICE				
Street Signs/Flags	\$1,397	\$2,300	\$1,726	\$3,000
Painting Lines	\$12,876	\$15,000	\$10,922	\$15,000
Maintenance to Crossings/Curbs/Parking Lots	\$0	\$3,500	\$1,151	\$3,500 *6
Engineering Services/Legal	\$4,015	\$6,000	\$4,901	\$8,000
	<u>\$18,289</u>	<u>\$26,800</u>	<u>\$18,700</u>	<u>\$29,500</u>
DEBT CHARGES - TRANS SERV				
Debenture Interest PW	\$34,598	\$31,492	\$28,908	\$26,400
	<u>\$34,598</u>	<u>\$31,492</u>	<u>\$28,908</u>	<u>\$26,400</u>

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22	
NON OPERATING EXPENSES					
Capital Projects	\$0	\$270,000	\$50,685	\$130,000	*7
Total Operating Expenses (Before Depreciation)	\$321,146	\$355,714	\$273,756	\$356,985	
Total Non Operating Expenses	\$0	\$270,000	\$50,685	\$130,000	
Total Expenses (Before Depreciation)	\$321,146	\$625,714	\$324,441	\$486,985	

TRANSPORTATION NOTES

- 1) Increase of \$20,000 due to full allocation of Manager of Public Works being captured in Town General instead of distributed amongst Utilities.
- 2) This building has been demolished. Budget reduced to \$0
- 3) Operating Initiative: Asset Management (see Operating Initiative Tab for more info)
- 4) Decreased by \$10,000 as this has been reallocated to the Water Utility to reflect Public Works assistance on Distribution System Maintenance. This will be offset in the Water Utility Budget by the removal of the Manager of Public Works salary allocation.
- 5) Due to the mild winter, there was a significant saving on salt during Fiscal 2020-21.
- 6) Includes winter maintenance of Church Parking Lots
- 7) See Capital Projects Tab

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
SEWAGE COLLECTION SYSTEM				
ADMINISTRATION				
SWR - Administration	\$7,308	\$7,610	\$7,119	\$7,990
	\$7,308	\$7,610	\$7,119	\$7,990
SEWAGE COLLECTION SYSTEMS				
Salaries	\$18,567	\$20,780	\$20,684	\$20,935
Sewer - Staff Benefits	\$21	\$4,858	\$4,271	\$5,095
Engineering/Consultants	\$0	\$12,400	\$2,826	\$1,000 *1
Training Costs - SWR	\$6,440	\$6,000	\$5,411	\$6,000
Material Expense & Contractors	\$3,445	\$17,500	\$5,568	\$9,900
Monitoring/Testing Fees	\$3,731	\$4,450	\$3,154	\$5,000
Sewer Cleaning Fees	\$9,707	\$8,425	\$6,380	\$9,660
	\$41,911	\$74,413	\$48,293	\$57,590
SEWAGE LIFT STATIONS				
Maintenance of Pumps	\$1,971	\$2,500	\$1,845	\$2,500
Electricity	\$27,498	\$24,000	\$24,893	\$25,500
Insurance	\$507	\$590	\$588	\$707
Reserve - Pump Replacement	\$0	\$10,000	\$10,000	\$0 *2
	\$29,976	\$37,090	\$37,326	\$28,707

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
SEWAGE TREATMENT & DISPOSAL				
Salaries	\$19,535	\$19,875	\$19,153	\$20,025
Benefits - Sewer Treatment	\$15	\$3,406	\$3,087	\$3,565
Chemicals - PAA	\$4,245	\$7,900	\$3,168	\$6,000
Repairs/Materials	\$2,800	\$5,200	\$1,471	\$4,000
Electricity	\$33,568	\$33,500	\$26,076	\$33,500
Scada Data Lines	\$1,455	\$2,600	\$1,091	\$3,500
Insurance	\$281	\$330	\$326	\$400
	\$61,899	\$72,811	\$54,372	\$70,990
	\$141,095	\$191,924	\$147,110	\$165,277
GARBAGE & WASTE COLLECTION				
Trucking Costs	\$56,204	\$68,600	\$61,237	\$68,600
Public Area Waste Collection Labor	\$0	\$0	\$0	\$0
Public Area Waste Collection/Disposal	\$24,677	\$18,500	\$18,559	\$18,800
	\$80,881	\$87,100	\$79,796	\$87,400

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
MUNICIPAL SOLID WASTE SITE				
Joint Services Board (Operating/Capital)	\$81,792	\$83,915	\$71,026	\$81,325
	\$81,792	\$83,915	\$71,026	\$81,325
	\$162,673	\$171,015	\$150,822	\$168,725
DEBT CHARGES-ENVIRN HEALTH				
Debenture Interest - S&G	\$48	\$0	\$0	\$0

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22	
NON OPERATING EXPENSES					
Capital Projects	\$0	\$3,313,725	\$84,077	\$2,936,890	*3
Total Operating Expenses (Before Depreciation)	\$303,815	\$362,939	\$297,932	\$334,002	
Total Non Operating Expenses	\$0	\$3,313,725	\$84,077	\$2,936,890	
Total Expenses (Before Depreciation)	\$303,815	\$3,676,664	\$382,009	\$3,270,892	

ENVIRONMENTAL HEALTH NOTES

- 1) \$12,400 Budgeted for Wastewater Rate Study in 2020-21. This did not get completed and is being forwarded to a future year
- 2) Wastewater Reserve Funding moved out of Operating to Capital Revenue Stream
- 3) See Capital Projects Tab

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22	
HOUSING					
Cemeteries - Operating Grant	\$14,692	\$24,070	\$24,070	\$20,520	*1
Deficit-Regional Housing	\$12,041	\$13,000	\$13,000	\$21,172	
Housing Initiatives	\$0	\$0	\$0	\$30,000	
	\$26,733	\$37,070	\$37,070	\$71,692	
Department Total after Depreciation	\$26,733	\$37,070	\$37,070	\$71,692	

PUBLIC HEALTH NOTES

- 1) Includes \$4,000 for Cemetery Mapping Operating Initiative funded through Operating Reserve

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22	
ENVIRONMENTAL PLANNING & ZONING					
Regional Planning	\$50,618	\$51,200	\$51,428	\$52,800	
Legal Services/ Advertising	\$5,388	\$42,000	\$49,111	\$33,000	*1
	\$56,006	\$93,200	\$100,539	\$85,800	
COMMUNITY DEVELOPMENT					
Accessibility Initiatives	\$0	\$25,000	\$239	\$31,600	
Economic Development Initiatives	\$3,063	\$4,200	\$4,854.78	\$2,500	*2
	\$3,063	\$29,200	\$5,094	\$34,100	
OTHER ENVIRONMENTAL SERVICES					
Wages and Benefits	\$0	\$0	\$0	\$34,500	
Tourism	\$7,817	\$8,000	\$8,766	\$8,500	
Public Comfort Stations	\$23,838	\$20,050	\$21,739	\$24,500	*3
Community Beautification	\$395	\$22,000	\$18,703	\$3,000	
Climate Mitigation	\$0	\$24,751	\$7,071	\$0	*4
Public Receptions	\$0	\$500	\$0	\$500	
Wharf Expenses	\$1,610	\$1,500	\$2,063	\$2,300	
	\$33,659	\$76,801	\$58,342	\$73,300	

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22	
NON OPERATING EXPENSES					
Capital Projects	\$0	\$3,082,003	\$0	\$6,290,486	*5
Total Operating Expenses (Before Depreciation)	\$92,727	\$199,201	\$163,975	\$193,200	
Total Non Operating Expenses	\$0	\$3,082,003	\$0	\$6,290,486	
Total Expenses (Before Depreciation)	\$92,727	\$3,281,204	\$163,975	\$6,483,686	

ENVIRONMENTAL DEVELOPMENT NOTES

- 1) Includes \$31,000 for MPS/LUB Review Funded through Operating Reserve Transfer
- 2) Included revamp of Town's Website in Fiscal 2020-21
- 3) Budget increased to account for Comfort Stations being open for full season
- 4) Fiscal 2020-21 Budget GHG Reduction and Climate Adaptation Operating Initiatives. Funded from Operating Reserve
- 5) See Capital Projects Listing

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
ADMINISTRATION				
Rec Administration Salaries	\$3,654	\$3,805	\$3,560	\$3,995
	\$3,654	\$3,805	\$3,560	\$3,995
PROGRAMS & SERVICES				
Special Projects	\$350	\$800	\$236	\$800
Centennial Projects	\$11,382	\$0	\$5,878	\$0 *1
Public Engagement	\$0	\$3,000	\$723	\$3,000
Active Transportation	\$16,304	\$13,965	\$13,733	\$0 *2
Other Subsidies	\$0	\$1,045	\$1,045	\$1,050
	\$28,036	\$18,810	\$21,615	\$4,850
PARKS PLAYGROUNDS FIELDS				
Parks Fields Playgrounds	\$1,919	\$4,500	\$3,391	\$12,800
Insurance	\$704	\$820	\$817	\$820
Labour	\$17,702	\$22,162	\$21,503	\$22,420
Travel/Mileage	\$1,641	\$1,800	\$689	\$1,800
Swimming Pool Operation	\$14,521	\$10,000	\$11,069	\$15,000
	\$36,486	\$39,282	\$37,469	\$52,840

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
CULTURAL BUILDINGS & FACILITIES				
SouthShore Regional Library	\$5,769	\$6,100	\$4,284	\$5,400
Heritage Properties	\$456	\$2,500	\$500	\$2,500
Mahone Bay Museum	\$7,852	\$8,100	\$7,662	\$8,100
Bandstand Maintenance	\$795	\$500	\$473	\$1,000
	\$14,872	\$17,200	\$12,919	\$17,000

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22	
NON OPERATING EXPENSES					
Capital Projects	\$0	\$85,000	\$38,450	\$108,000	*3
Total Operating Expenses (Before Depreciation)	\$83,048	\$79,097	\$75,562	\$78,685	
Total Non Operating Expenses	\$0	\$85,000	\$38,450	\$108,000	
Total Expenses (Before Depreciation)	\$83,048	\$164,097	\$114,012	\$186,685	

RECREATION & CULTURAL SERVICES NOTES

- 1) Centennial Operating Initiative. A few remaining costs came in during Fiscal 2020-21.
Centennial merchandise sales were low due to COVID-19 which resulted in a decreased revenue.
Remaining inventory will be sold in coming year(s).
will try and sell over the coming year(s).
- 2) Active Transportation Plan Operating Initiative. Funded from Operating Reserve
Completed during Fiscal 2020-21
- 3) See Capital Project Listing

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
EDUCATION				
Education - Mandatory Contribution	\$405,008	\$422,870	\$422,870	\$422,870
FISCAL SERVICES				
DEBT CHARGES				
Principal Installments or Sinking Fund Reg.	\$123,100	\$84,089	\$84,100	\$73,100
	<u>\$123,100</u>	<u>\$84,089</u>	<u>\$84,100</u>	<u>\$73,100</u>

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22	
TRANSFERS TO/FROM FUNDS					
TRANSFER TO OWN FUNDS & AGENCIES-OTHER FUNDS					
Special Reserve Fund - Capital	\$525,151	\$221,086	\$370,912	\$388,488	
Special Reserve Fund- Town Equipment	\$17,000	\$20,000	\$20,000	\$15,000	
Special Reserve Fund - Wastewater	\$0	\$0	\$0	\$15,000	*1
Special Reserve Fund-Operating	\$101,702	\$150,000	\$150,000	\$150,000	*2
General Capital Fund (from Revenue)	\$0	\$0	\$0	\$0	
Water Utility Levy (Infrastructure Funds)	\$25,000	\$15,000	\$15,000	\$0	*3
	\$668,853	\$406,086	\$555,912	\$568,488	
TRANSFER FROM RESERVES					
Transfer- Operating Reserve	\$119,207	\$211,886	\$0	\$185,741	*4
Transfers- Gas Tax	\$0	\$53,965	\$0	\$25,000	*5
Transfers-Equipment Reserve	\$0	\$0	\$0	\$0	
TOTAL LOCAL GOVERNMENTS	\$119,207	\$265,851	\$0	\$210,741	
Department Totals	(\$549,646)	(\$140,235)	(\$555,912)	(\$357,747)	

FISCAL SERVICES NOTES

- 1) Reserve for Wastewater Infrastructure. During Fiscal 2020-21 this was included in Operating, but is being budgeted to come out of the Capital Revenue Stream for 2021-22 going forward.
- 2) Recommended Transfer to Operating Reserve. MFC best practice is to have 6 months (or 50% of Operating Expenses) in an Operating Reserve. Based on the Town 2020-21 Budget, this would indicate the desired reserve balance would be approximately \$1,100,000. The current balance is approximately \$487,000
- 3) The Town is no longer providing a subsidy to the Water Utility as per the 2019 Water Rate Study

4) Transfer from Operating Reserve

MPS & LUB Update	\$	31,000.00
Park Cemetery Mapping Project	\$	4,000.00
PO Module for Finance Software	\$	7,200.00
2021 Asset Management Project	\$	12,000.00
Housing Strategy Development	\$	30,000.00
Portion of Climate & Energy Program Manager	\$	34,500.00
Legal Contingency for Building Services	\$	3,000.00
Increased Grant to Pool Society (2021-22)	\$	5,000.00
*Fiscal 2021-22 Tax Deferral	\$	59,041.00
Total Transfer From Operating Reserve	\$	185,741.00

4) Transfer from Gas Tax Reserve for Operating Initiatives

Accessibility Operational Plan	\$	25,000.00
Total Transfer From Gas Tax Reserve	\$	25,000.00

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22	
INSIDE REVENUE					
Residential Assessment	\$138,813.06	\$169,616.70	\$169,542.40	\$214,764.17	*1
Commercial Assessment	\$23,128.76	\$27,852.12	\$26,604.19	\$34,415.53	*1
Resource- Assessable	\$1,641.87	\$1,942.25	\$1,917.65	\$2,450.56	*1
	\$163,583.69	\$199,411.07	\$198,064.24	\$251,630.26	
OUTSIDE REVENUE					
Protective Services - Outside Area Revenue	\$152,462.05	\$155,336.00	\$154,695.97	\$157,993.11	
OTHER REVENUE					
Donations - Fire Dept	\$17,704	\$5,000	\$1,555	\$15,000	*2
TOTAL REVENUE	\$333,749.74	\$359,747.07	\$354,315.21	\$424,623.37	
EXPENSES					
ADMINISTRATION					
Telephone	\$2,639	\$2,750	\$2,109	\$4,150	*3
Conventions & Events	\$4,224	\$4,000	\$0	\$4,000	*4
Insurance - Firefighters	\$713	\$2,900	\$2,713	\$3,045	
Allocation of Staff Salaries	\$0	\$0	\$0	\$5,000	*5
Liability Insurance	\$2,260	\$2,620	\$2,621	\$3,150	
	\$9,836	\$12,270	\$7,443	\$19,345	

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
FIRE FIGHTING FORCE				
Honourarium - General Membership	\$12,000	\$16,800	\$16,800	\$16,800
Honourarium - Chief/Superintendent	\$0	\$0	\$0	\$7,500 *6
Fire Alarm System	\$5,029	\$4,800	\$3,244	\$4,550
	<u>\$17,029</u>	<u>\$21,600</u>	<u>\$20,044</u>	<u>\$28,850</u>
TRAINING				
Training	<u>\$1,125</u>	<u>\$4,500</u>	<u>\$0</u>	<u>\$4,500</u>
FIRE STATION & BUILDINGS				
Insurance	\$2,727	\$3,165	\$3,164	\$3,805
Repairs	\$6,781	\$2,000	\$1,592	\$4,500
Fuel	\$3,935	\$1,900	\$790	\$1,900
Electricity	\$9,408	\$10,500	\$6,493	\$14,900 *7
Water	\$1,351	\$1,300	\$1,197	\$1,750
Janitor Supplies	\$927	\$1,200	\$428	\$1,200
	<u>\$25,129</u>	<u>\$20,065</u>	<u>\$13,664</u>	<u>\$28,055</u>

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
FIRE FIGHTING EQUIPMENT				
Vehicles	\$16,327	\$18,000	\$10,949	\$14,000
Hose & Couplings	\$4,893	\$3,500	\$96	\$3,000
Uniforms	\$29	\$3,500	\$568	\$6,000 *8
Fire Wells / Dry Hydrants	\$0	\$500	\$0	\$500
Insurance	\$8,988	\$10,425	\$10,426	\$12,530
Other Equipment	\$8,697	\$7,000	\$9,935	\$6,000
Recharging	\$0	\$1,000	\$0	\$1,000
Radio Repairs & Licenses	\$4,354	\$4,500	\$1,093	\$4,500
Others Expenses	\$1,579	\$1,500	\$118	\$1,500
	\$44,867	\$49,925	\$33,185	\$49,030
PROTECTIVE SERVICES - DEBT CHARGES				
FD-Debt Chgs-Interest	\$275	\$0	\$0	\$44,100 *9
SUB TOTAL - FIRE PROTECTION	\$98,262	\$108,360	\$74,336	\$173,880

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
NON OPERATING EXPENSES				
Water Supply & Hydrants	\$132,431	\$177,172	\$177,172	\$180,480
Transfer to Fire Equipment Reserve	\$57,500	\$55,000	\$102,800	\$70,000 *10
Depreciation - Fire Service	\$0	\$0	\$0	\$0
	<u>\$189,931</u>	<u>\$232,172</u>	<u>\$279,972</u>	<u>\$250,480</u>
Operating Surplus/(Deficit)	<u>\$45,557</u>	<u>\$19,215</u>	<u>\$7</u>	<u>\$263</u>

FIRE PROTECTION SERVICES NOTES

- 1) This revenue has been pulled out of General Tax Revenue to show the Fire Tax Levy as a separate stream of Revenue specific for Fire Protection.
- 2) Charitable donations received by the Town. To be contributed to Fire Equipment Reserve
- 3) Increase by \$1,500 to account for data plans on the 3 proposed iPads included in Capital Budget
- 4) No Conventions or Banquets held in Fiscal 2020-21 due to COVID-19
- 5) New item to allocate staff time spent on Fire Services tasks
- 6) Increase is to cover higher honorarium for Superintendent and other duties as deemed appropriate
- 7) Increased electricity expected with the new hall as it is significantly larger than the existing station.
- 8) This is a 1 year increase to allow for the bulk purchase of uniforms to ensure all members are properly outfitted
- 9) Projected interest expense on Fire Station Loan
- 10) Contribution to Fire Equipment Reserve increased by \$15,000 as per point (2) above
Also includes transfer of Projected 2020-21 Fire Surplus in the amount of \$47,800 to Reserve

**TOWN OF MAHONE BAY
WATER UTILITY**

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22	
OPERATING REVENUE					
METERED SALES					
Residential	\$304,483	\$363,520	\$348,779	\$375,606	*1
Commercial	\$161,967	\$204,480	\$186,334	\$211,279	
	\$466,449	\$568,000	\$535,113	\$586,885	
FIRE PROTECTION					
Public Fire Protection	\$132,831	\$177,172	\$177,172	\$183,044	*2
	\$132,831	\$177,172	\$177,172	\$183,044	
SPRINKLER SERVICE					
	\$1,440	\$1,440	\$2,000	\$1,440	
OTHER OPERATING REVENUE					
Special Services	\$4,500	\$5,000	\$4,783	\$5,000	
Rent (Aliant & Eastlink)	\$4,771	\$4,800	\$4,771	\$4,800	
	\$9,271	\$9,800	\$9,554	\$9,800	
TOTAL OPERATING REVENUE	\$609,991	\$756,412	\$723,838	\$781,169	

**TOWN OF MAHONE BAY
WATER UTILITY**

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22	
NON-OPERATING REVENUE					
Interest	\$719	\$500	\$652	\$1,000	
Grants	\$0	\$0	\$0	\$0	
Appropriations From Other Funds	\$25,000	\$15,000	\$15,000	\$0	*3
Amortization of Deferred Assistance	\$0	\$0	\$0	\$0	
Transfer From Depreciation Fund	\$0	\$0	\$0	\$0	
Transfer From Surplus Funds	\$0	\$0	\$0	\$30,000	*4
Other	\$195	\$10,500	\$9,845	\$500	*5
	\$25,913	\$26,000	\$25,497	\$31,500	
TOTAL REVENUE	\$635,905	\$782,412	\$749,336	\$812,669	

**TOWN OF MAHONE BAY
WATER UTILITY**

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
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**TOWN OF MAHONE BAY
WATER UTILITY
SOURCE OF SUPPLY**

SUPERVISION & MAINTENANCE

Maintenance of Intakes	\$752	\$4,000	\$0	\$3,000
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TOTAL SOURCE OF SUPPLY	\$752	\$4,000	\$0	\$3,000
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PUMPING

OPERATING & MAINTENANCE

Power Purchased	\$19,003	\$16,600	\$15,241	\$16,600
Structures & Improvements	\$2,455	\$1,000	\$362	\$1,000
Pumping Equipment	\$3,274	\$4,000	\$2,291	\$4,000
	\$29,330	\$27,322	\$23,573	\$27,365

TOTAL PUMPING	\$29,330	\$27,322	\$23,573	\$27,365
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**TOWN OF MAHONE BAY
WATER UTILITY**

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
WATER TREATMENT				
	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
SUPERVISION & ENGINEERING				
Treatment - Supervision & Engin.	\$0	\$0	\$0	\$0
WTR - Administration Salaries	\$9,135	\$9,513	\$9,257	\$0 *6
	\$9,135	\$9,513	\$9,257	\$0
OPERATING LABOR				
	\$18,395	\$22,887	\$22,713	\$23,059
OPERATING SUPPLIES & EXPENSES				
Chemicals & Additives	\$51,158	\$66,900	\$51,101	\$60,000
Water Testing Fees	\$10,035	\$16,200	\$10,617	\$12,000
Treatment Structures & Improvements	\$6,863	\$5,900	\$4,908	\$10,690
Electricity	\$29,967	\$31,600	\$28,769	\$31,600
Internet/ Scada	\$5,084	\$3,200	\$2,853	\$3,500
Treatment - Equipment	\$13,577	\$14,000	\$11,180	\$12,500
	\$116,684	\$137,800	\$109,429	\$130,290
TOTAL WATER TREATMENT				
	\$144,213	\$170,200	\$141,399	\$153,349

**TOWN OF MAHONE BAY
WATER UTILITY**

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22	
TRANSMISSION & DISTRIBUTION					
SUPERVISION & ENGINEERING	\$9,135	\$9,513	\$9,257	\$10,000	
OPERATING LABOR - MAINS	\$68,980	\$85,826	\$85,175	\$86,475	*7
MAINTENANCE OF PLANTS					
Reservoirs	\$0	\$1,500	\$105	\$3,000	
Structures & Improvements	\$0	\$1,000	\$0	\$1,000	
Distribution Mains	\$7,836	\$11,000	\$5,913	\$10,000	
Transmission Mains	\$0	\$1,000	\$0	\$1,000	
Water Pal System - Filter Modules	\$12,000	\$12,000	\$12,000	\$12,000	
Services	\$113	\$4,000	\$1,317	\$4,000	
Meters	\$15	\$500	\$1,841	\$500	
Hydrants	\$78	\$2,000	\$2,840	\$2,500	
	\$20,042	\$33,000	\$24,015	\$34,000	
OTHER OPERTING EXPENSES					
Transportation	\$5,603	\$6,000	\$3,699	\$6,000	
Shop Expenses	\$383	\$500	\$334	\$1,000	
	\$5,985	\$6,500	\$4,033	\$7,000	
TOTAL T&D	\$104,143	\$134,839	\$122,481	\$137,475	

**TOWN OF MAHONE BAY
WATER UTILITY**

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
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ADMIN & GENERAL

SALARIES

Allocated	\$77,920	\$73,500	\$72,946	\$75,530
Officers & Executives	\$8,564	\$8,641	\$8,396	\$8,705
	\$86,484	\$82,141	\$81,342	\$84,235

GENERAL OFFICE EXPENSES

Training - Water	\$1,727	\$4,350	\$2,268	\$4,350
Health and Safety - Water	\$548	\$3,000	\$2,896	\$4,000
Allocated Office Expenses	\$13,000	\$13,634	\$13,634	\$13,436
Advertising	\$1,048	\$500	\$118	\$500
Mileage Water Staff	\$0	\$500	\$43	\$500
Telephone/Internet	\$961	\$1,100	\$762	\$1,100
Employee Benefits	\$33,745	\$36,610	\$36,663	\$38,335
Uncollectible Accounts	\$0	\$300	\$0	\$300
	\$51,029	\$59,994	\$56,383	\$62,521

**TOWN OF MAHONE BAY
WATER UTILITY**

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22	
ADMIN & GENERAL CONTINUED					
PROFESSIONAL FEES					
Auditors	\$5,750	\$12,360	\$3,975	\$4,200	*8
Legal	\$0	\$750	\$0	\$750	
Special Services	\$0	\$6,665	\$6,665	\$31,000	*9
	\$5,750	\$19,775	\$10,640	\$35,950	
OTHER OPERATING EXPENSES					
Regulatory Expenses	\$1,590	\$1,650	\$1,605	\$1,650	
Insurance	\$6,644	\$7,710	\$7,707	\$9,265	
TOTAL	\$8,234	\$9,360	\$9,312	\$10,915	
TOTAL ADMIN & GENERAL	\$151,498	\$171,270	\$157,677	\$193,621	
DEPRECIATION	\$123,579	\$138,500	\$124,700	\$130,000	*10
TAXES	\$679	\$650	\$679	\$650	
TOTAL OPERATING EXPENSES	\$554,194	\$646,781	\$570,509	\$645,460	
OPERATING SURPLUS (DEFICIT)	\$81,711	\$135,631	\$178,827	\$167,209	

**TOWN OF MAHONE BAY
WATER UTILITY**

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22
NON OPERATING EXPENSES				
REDEMPTION OF LONG TERM DEBT				
Principal	\$59,200	\$54,211	\$54,200	\$54,211
Principial Interfund Loan	\$8,300	\$8,300	\$8,300	\$8,300
	\$67,500	\$62,511	\$62,500	\$62,511
INTEREST ON LONG TERM DEBT				
	\$28,415	\$40,400	\$24,628	\$20,845
OTHER INTEREST				
Non-Oper.-Other Interest	\$171	\$100	\$110	\$100
Short Term Borrowing	\$0	\$0	\$0	\$0
Interfund	\$932	\$1,002	\$0	\$1,002
	\$1,103	\$1,102	\$110	\$1,102
CAPITAL OUT OF REVENUE				
	\$22,380	\$0	\$0	\$0
TOTAL NON OPERATING EXPENSES				
	\$119,398	\$104,013	\$87,238	\$84,458
UTILITY SURPLUS (DEFICIT)				
	(\$37,687)	\$31,618	\$91,588	\$82,751

WATER UTILITY NOTES

- 1) 2021/22 revenue accounts for rate increase and 1% reduction in usage as per 2019 Rate Study
- 2) Increased Hydrant Revenue as a result of the new Water Rate Schedule from the UARB
- 3) Transfer from Town General has been eliminated for the Fiscal 2021-22 Budget as per 2019 Rate Study
- 4) Transfer from Surplus Funds relates to the Water Diagnostic Operating Initiative.
- 5) 2020-21 Budget included an estimated \$10,000 Receivable from Province for Dorian Claim
- 6) Reduced to zero as a result of removing allocation of Manager of Public Works salary.
- 7) Increased by \$10,000 to account for allocation of Public Works employees for work on Transmission and Distribution System. This change has a NET \$0 impact as it is offset by (6) above.
- 8) Significant reduction in Audit Fee as a result of Audit Services RFP
- 9) Fiscal 2020-21 Budget and Actual includes Asset Management Operating Initiative which has been completed. Fiscal 2021-22 includes Water Distribution System Diagnostics to help the Town locate the source of leaks at a cost of \$60,000 with \$30,000 expected to be received from PCAP.
- 10) Variance in 2020-21 Budget vs. Actual is due to large infrastructure projects not being completed

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22	
OPERATING REVENUE					
Domestic Service-Sales	\$1,084,605	\$1,097,000	\$1,030,939	\$1,097,000	
Commercial Service-Sales	\$107,006	\$105,000	\$99,306	\$105,000	
Industrial Power-Sales	\$783,209	\$792,000	\$716,604	\$792,000	
Street Lighting	\$46,268	\$46,800	\$46,272	\$46,800	
Misc Revenue (Conn Charges)	\$2,500	\$3,500	\$2,280	\$3,500	
Electrical Wiring Permit Fees	\$3,233	\$3,300	\$4,311	\$3,300	
Sale of Excess Renewal Certificates	\$30,402	\$16,500	\$16,500	\$16,500	
	\$2,057,223	\$2,064,100	\$1,916,212	\$2,064,100	
NON OPERATING REVENUE					
Interest on Overdue Accounts	\$3,657	\$2,400	\$2,414	\$3,600	
Interest Revenue	\$0	\$0	\$1,321	\$0	
Other Revenue	\$18,141	\$18,500	\$26,774	\$17,500	*1
Transfer from Surplus	\$0	\$0	\$0	\$92,000	*2
Receivable From Riverport	\$0	\$0	\$0	\$16,000	*3
	\$21,798	\$20,900	\$30,508	\$129,100	
TOTAL REVENUE	\$2,079,021	\$2,085,000	\$1,946,720	\$2,193,200	

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22	
EXPENDITURES					
POWER PURCHASE					
Power Purchased -NSPI	\$925,367	\$200,000	\$248,550	\$333,550	*4
Power Purchased -AREA	\$461,764	\$510,243	\$495,410	\$529,500	*5
Power Purchased - Imports	\$223,599	\$526,268	\$497,514	\$580,700	*6
	\$1,610,729	\$1,236,511	\$1,241,474	\$1,443,750	
DISTRIBUTION COSTS					
Supervision Salaries	\$10,962	\$11,415	\$10,678	\$30,000	*7
Salaries	\$107,171	\$116,920	\$114,987	\$142,050	*8
Staff Mileage	\$120	\$200	\$206	\$400	
Employee Benefits	\$36,667	\$34,710	\$22,584	\$40,328	*9
Engineering/Consultants	\$0	\$5,000	\$0	\$5,000	
Contracted Services -Operating	\$11,375	\$10,000	\$10,415	\$12,000	
Supplies	\$0	\$1,000	\$58	\$1,000	
Staff Communications -Cell Phones	\$1,473	\$800	\$641	\$2,000	
Meters Expenses	\$1,541	\$3,000	\$818	\$5,000	*10
Maintenance of Transformers	\$0	\$500	\$1,445	\$5,000	*11
Maintenance of Services	\$0	\$500	\$0	\$500	
Reading Meters	\$2,302	\$3,290	\$3,824	\$3,300	

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22	
DISTRIBUTION COSTS CONT'D					
Street Light Expense	\$2,565	\$1,200	\$0	\$1,200	
Small Tools	\$11,655	\$5,000	\$2,048	\$4,000	
Vehicle Expense	\$7,976	\$20,000	\$18,128	\$19,100	
Training Costs - Electric	\$3,591	\$3,600	\$95	\$3,600	
Health and Safety	\$0	\$2,000	\$5,639	\$4,000	*12
Other Expense	\$11,966	\$86,818	\$78,055	\$92,000	*13
	\$209,365	\$305,953	\$269,620	\$370,478	
ADMINISTRATION					
Executive Salaries	\$21,408	\$21,603	\$20,533	\$21,765	
Accounting Salaries & CAO	\$100,885	\$63,500	\$62,346	\$66,300	
Other Office Salaries	\$13,344	\$43,700	\$0	\$11,500	*14
Auditors	\$17,850	\$16,800	\$6,625	\$6,900	*15
Bad Debt Expense	(\$220)	\$1,000	\$0	\$1,000	
Electric Light Coop /Area Costs	\$4,914	\$1,000	\$1,750	\$1,000	
Photocopy Lease/Rental	\$2,880	\$2,950	\$2,424	\$2,950	
Computer Maintenance (Procom)	\$4,140	\$4,350	\$4,239	\$4,350	
Legal Services	\$0	\$0	\$0	\$0	
Office Costs Shared	\$26,600	\$27,669	\$27,669	\$43,267	*16
Misc Office Expenses	\$292	\$500	\$475	\$500	
Insurance	\$8,970	\$10,410	\$10,405	\$12,505	
Regulatory Expense	\$2,224	\$7,200	\$2,227	\$7,200	
	\$203,288	\$200,682	\$138,693	\$179,237	
Depreciation of Plant	\$44,780	\$45,800	\$45,875	\$46,000	

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

	Actual 2019/20	Budget 2020/21	Unaudited 2020/21	Budget 2021/22	
TOTAL OPERATING EXPENSES	\$2,068,161	\$1,788,946	\$1,695,662	\$2,039,465	
OPERATING SURPLUS (DEFICIT)	\$10,860	\$296,054	\$251,059	\$153,735	
NON OPERATING EXPENSES					
Interest Expense	\$1,096	\$500	\$525	\$500	
Capital From Revenue	\$138,700	\$148,500	\$108,720	\$0	*17
TOTAL NON OPERATING EXPENSES	\$139,796	\$149,000	\$109,245	\$500	
UTILITY SURPLUS (DEFICIT)	(\$128,936)	\$147,054	\$141,814	\$153,235	

ELECTRIC UTILITY NOTES

- 1) Fiscal 2020-21 Actual increase due to \$8,500 fee for Nursing Home Electrical
- 2) Transfer From Suplus Funds relates to the various Operating Initiative and One Time Costs as outlined in point (11 below).
- 3) New line in the amount of \$16,000 to account for the amount receivable as a result of billing back indirect costs to RELC as a result of proposed resource sharing agreement. This revenue is subsequently transferred to Town General in line (16) below as the indirect costs that RELC is reimbursing the utility for are actually provided by Town General departments.
- 7) A NET increase of \$20,000 due to expected change in the management position role of the Utility.

8) Increase to Salaries due to hiring of an Apprentice of which 50% is billed back to RELC.

Salaries Expense	\$ 142,050.00
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9) Increase in Employee Benefits due to hiring of an Apprentice of which 50% is billed back to RELC.

Office Allocated Benefits	\$ 18,303.00
Shared PLT Benefits:	\$ 22,025.00
Total Utility Benefit Expense:	<u>\$ 40,328.00</u>

10) A significant amount of meter replacements are expected to be completed during Fiscal 2021-22. A gradual phase in of digital meters is planned.

11) New testing requirements for transformers is resulting in an increased budgeted cost

12) Increased Health & Safety costs as a result of new Workplace Safety Program

13) Other Expense included several operating initiatives in Fiscal 2020-21. The budget for Fiscal 2021-22 includes the following and is funded from Prior Year Operating Surplus Funds:

Nova Scotia Power FAM Adjustment:	\$	25,000.00
Electric Utility Rate Study:	\$	5,000.00
Grow the Load Initiatives:	\$	12,000.00
Electrical Diagnostics:	\$	50,000.00
Total:	\$	<u>92,000.00</u>

14) The salaries budgeted for in Fiscal 2020-21 were covered by programs and grants. This is why the actual resulted in \$0. Fiscal 2021-22 Budget includes a portion of the Climate and Energy Program Manager.

15) Significant reduction in Audit costs due to the result of the Audit Services RFP

16) Increase by \$16,000 to reimburse Town General for additional indirect support to the Utility as a result of the proposed resource sharing agreement.

17) See Capital Projects Tab for more detail

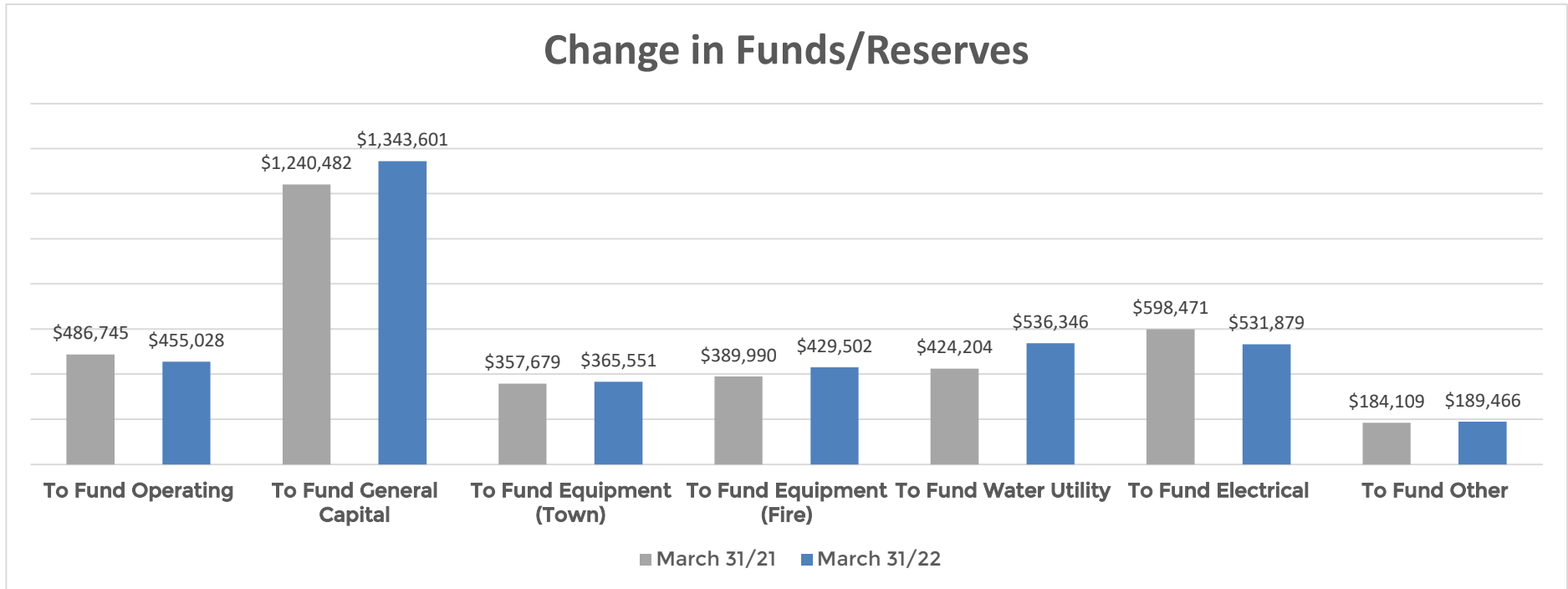
PARK CEMETERY Operating Budget

	2019/20 ACTUALS	2020/21 BUDGET	2020/21 YTD	2021/22 BUDGET
Revenue				
Investment income	\$ 1,364	\$ 1,650	\$ 853	\$ 1,250
Grant from Town	\$ 8,507	\$ 15,200	\$ 3,838	\$ 8,950
Donations	\$ -	\$ -	\$ 250	\$ 200
Perpetual Care/Sale of Lots	\$ 4,550	\$ 3,500	\$ 2,600	\$ 3,250
Interment Fees	\$ 1,200	\$ 1,500	\$ 1,000	\$ 1,300
Monument Fees	\$ 450	\$ 400	\$ 100	\$ 250
Transfer from Perpetual Care	\$ -	\$ -	\$ -	\$ -
	\$ 16,071	\$ 22,250	\$ 8,641	\$ 15,200
Expenditures				
Signage	\$ -	\$ 250	\$ -	\$ -
Trees/Improvements	\$ -	\$ 5,000	\$ 730	\$ 2,000
Mowing and grounds upkeep	\$ 8,507	\$ 8,800	\$ 2,253	\$ 5,000
Soil and Other Materials	\$ 313	\$ 500	\$ 626	\$ 500
Roads and Improvements	\$ -	\$ 1,000	\$ 515	\$ 1,000
Monuments	\$ 2,702	\$ 2,000	\$ -	\$ 1,000
Administration/Legal/Audit	\$ -	\$ 1,200	\$ 1,064	\$ 1,200
Transfer to Perpetual Care Fund	\$ 4,550	\$ 3,500	\$ 3,453	\$ 4,500
	\$ 16,071	\$ 22,250	\$ 8,641	\$ 15,200
Surplus of revenue over expenditures	\$ 0	\$ -	\$ -	\$ -

TOWN OF MAHONE BAY
BAYVIEW CEMETERY
Operating Budget

	2019/20 ACTUALS	2020/21 BUDGET	2020/21 YTD	2021/22 BUDGET
Revenue				
Investment income	\$ 3,529	\$ 3,400	\$ 3,293	\$ 3,400
Grant from Town	2,522	6,870	2,837	7,570
Donations	\$ 20,140	\$ -	\$ 25	\$ -
Perpetual care	-	-	-	-
Annual upkeep	\$ 30	\$ 30	\$ 30	\$ 30
	\$ 26,221	\$ 10,300	\$ 6,185	\$ 11,000
Expenditures				
Improvements/Grounds Upkeep	\$ -	\$ 2,500	\$ -	\$ 2,500
Mowing	6,209	6,600	2,409	4,500
Administration/Legal/Audit	\$ -	\$ 1,200	\$ 471	\$ 600
Mapping Project	12	-	12	-
Transfer to Perpetual Care	\$ 20,000	\$ -	\$ 3,293	\$ 3,400
	\$ 26,221	\$ 10,300	\$ 6,185	\$ 11,000
Surplus of revenue over expenditures	\$ 0	\$ -	\$ (0)	\$ -

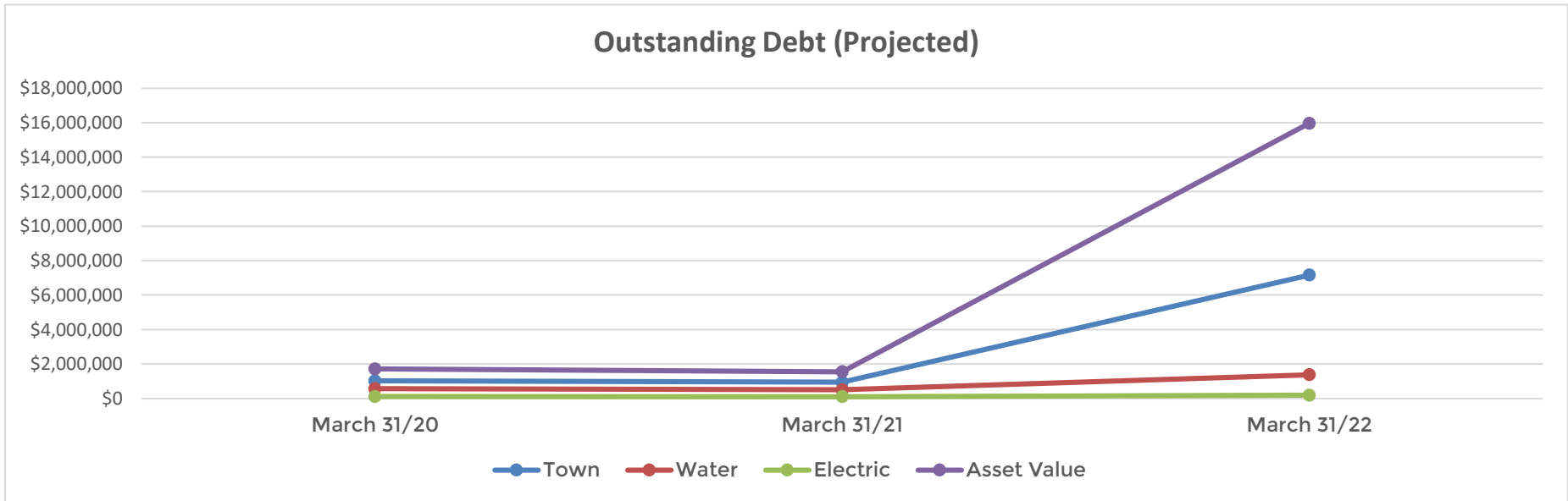
Status of Town Funds (unaudited)



	March 31/21	March 31/22
To Fund Operating	\$486,745	\$455,028
To Fund General Capital	\$1,240,482	\$1,343,601
To Fund Equipment (Town)	\$357,679	\$365,551
To Fund Equipment (Fire)	\$389,990	\$429,502
To Fund Water Utility	\$424,204	\$536,346
To Fund Electrical	\$598,471	\$531,879
To Fund Other	\$184,109	\$189,466
	3,681,680	3,851,372

FUND	Estimated Cash Balance March 31/21	Estimated Expenses 2021/22	Estimated Income 2021/22	Estimated Cash Balance March 31/2022
Electric Light Operating Fund (Surplus)	\$438,866	\$183,000	\$153,235	\$409,101
Town Operating Fund (Surplus)	\$191,265	\$0	\$0	\$191,265
Water Operating Fund (Surplus)	\$138,525	\$43,500	\$82,751	\$177,776
	\$768,656	\$226,500	\$235,985	\$778,142

	Actual Cash Balance March 31/21	Estimated Expenses 2021/22	Estimated Income 2021/21	Estimated Cash Balance March 31/2022
Athletic & Cultural Trust	\$3,599	\$0	\$49	\$3,648
Capital Reserve	\$973,871	\$429,000	\$388,488	\$933,359
Bayview Cemetery	\$59,331	\$0	\$808	\$60,139
Park Cemetery Perpetual Care	\$121,179	\$0	\$4,500	\$125,679
Electric Depreciation Reserve	\$159,605	\$85,000	\$48,174	\$122,779
Equipment Reserve - Town	\$357,679	\$12,000	\$19,872	\$365,551
Equipment Reserve - Fire	\$389,990	\$35,800	\$75,312	\$429,502
Operating Reserve	\$295,480	\$185,741	\$154,024	\$263,763
Gas Tax Reserve	\$266,611	\$25,000	\$168,631	\$410,242
Water Depreciation	\$285,679	\$61,000	\$133,891	\$358,570
Total	\$2,913,024	\$833,541	\$993,748	\$3,073,231



<i>Capital Loans</i>	<i>March 31/20</i>	<i>March 31/21</i>	<i>March 31/22</i>
Town	\$1,029,780	\$945,680	\$7,163,091
Water	\$567,820	\$505,320	\$1,383,710
Electric	\$116,462	\$104,816	\$193,170
Asset Value	\$1,714,062	\$1,555,816	\$15,968,266
<i>Total Loans</i>	\$1,714,062	\$1,555,816	\$8,739,970

2021-22 POTENTIAL SPECIAL PROJECTS / STRATEGIC INITIATIVES

TOWN GENERAL OPERATING INITIATIVES

Name	Total Town Costs (Budget)	Total External Funding (Budget)	Total Project Cost (Budget)	Town Cost Prior Year(s) (Actual)	Town Cost 2021/22 (Budget)	Town Cost - Future Year(s) (Budget)	External Funds Received (YTD)	External Funding Still Expected	Strategic Plan Link	Year
1 MPS / LUB Update	\$80,000	\$0	\$80,000	\$49,000	\$31,000	\$0	\$0	\$0	2.1.1	2021/22
Description: Planning documents update contracted to Uprise Consulting, begun in 2020-21.										
Funding: Operating Reserve (Town)										
2 Accesibility Operational Plan	\$25,000	\$0	\$25,000	\$0	\$25,000	\$0	\$0	\$0	1.3.1	2021/22
Description: The Town participated in the development of the Lunenburg County Accessibility Plan in 2020-21. Each of the five units in the County signing onto this plan must now develop their own operational plans to implement this County-wide Accessibility Plan; Mahone Bay will contract engineering resources to support this process.										
Funding: Gas Tax Reserve										
3 Park Cemetery Mapping Project	\$4,000	\$0	\$4,000	\$0	\$4,000	\$0	\$0	\$0	1.2.1	2021/22
Description: In 2020-21 Town staff began a project to map Park Cemetery, building on prior mapping of Bayview Cemetery. To complete mapping of Park Cemetery a summer student initiative is proposed for 2021-22.										
Funding: Operating Reserve (Town)										
4 2021 Asset Management Project	\$12,000	\$0	\$12,000	\$0	\$12,000	\$0	\$0	\$0	1.2.1	2021/22
Description: Includes participation in AIM Cohort 2.0 (deferred from 2020-21) and initial collection of Natural Asset Data (with proposed volunteer support) to support development of asset management plans for natural assets, including Urban Forest Master Plan.										
Funding: Operating Reserve (Town)										

2021-22 POTENTIAL SPECIAL PROJECTS / STRATEGIC INITIATIVES

TOWN GENERAL OPERATING INITIATIVES CONT'D

Name	Total Town Costs (Budget)	Total External Funding (Budget)	Total Project Cost (Budget)	Town Cost Prior Year(s) (Actual)	Town Cost 2021/22 (Budget)	Town Cost - Future Year(s) (Budget)	External Funds Received (YTD)	External Funding Still Expected	Strategic Plan Link	Year
5 Housing Strategy Development	\$30,000	\$0	\$30,000	\$0	\$30,000	\$0	\$0	\$0	2.1.2	2021/22
Description: Development of Housing Strategy with affordability as its focus, as per Council's 2021-25 Strategic Plan; contracted. More information at https://assets.cmhc-schl.gc.ca/sf/project/cmhc/pdfs/content/en/housing-action-plans-guide-for-municipalities.pdf?rev=e78806ce-72a6-4c8e-9ef7-9ff73960e69b .										
Funding: Operating Reserve (Town)										

2021-22 POTENTIAL SPECIAL PROJECTS / STRATEGIC INITIATIVES

WATER UTILITY INITIATIVES

Name	Total Town Costs (Budget)	Total External Funding (Budget)	Total Project Cost (Budget)	Town Cost Prior Year(s) (Actual)	Town Cost 2021/22 (Budget)	Town Cost - Future Year(s) (Budget)	External Funds Received (YTD)	External Funding Still Expected	Strategic Plan Link	Year
1 Water System Diagnostics	\$30,000	\$30,000	\$60,000	\$0	\$30,000	\$0	\$0	\$0	1.1.3	2021/22
Description: Diagnostics of water distribution system focusing on leak detection / loss prevention for the utility, with support from Provincial Capital Assistance Program (proposed).										
Funding: Water Operating Funds										

2021-22 POTENTIAL SPECIAL PROJECTS / STRATEGIC INITIATIVES

ELECTRIC UTILITY INITIATIVES

	Name	Total Town Costs (Budget)	Total External Funding (Budget)	Total Project Cost (Budget)	Town Cost Prior Year(s) (Actual)	Town Cost 2021/22 (Budget)	Town Cost - Future Year(s) (Budget)	External Funds Received (YTD)	External Funding Still Expected	Strategic Plan Link	Year
1	Electric Utility Rate Study	\$5,000	\$0	\$5,000	\$0	\$5,000	\$0	\$0	\$0	1.1.1	2021/22
	Description: Electric utility rates update to support long term electrical utility planning; with Riverport Electric Light Commission.										
	Funding: Electric Operating Funds										
2	Grow the Load Initiatives	\$12,000	\$0	\$12,000	\$0	\$12,000	\$0	\$0	\$0	1.1.2	2021/22
	Description: Electric utility initiatives with AREA intended to increase electrical utility load / target GHG reduction opportunities in electrical service territory.										
	Funding: Electric Operating Funds										
3	Electrical Diagnostics	\$50,000	\$0	\$50,000	\$0	\$50,000	\$0	\$0	\$0	1.2.2	2021/22
	Description: Diagnostics of electrical system focusing on condition of transformers, to support long term electrical utility planning (develop replacement schedule); with Riverport Electric Light Commission.										
	Funding: Electric Operating Funds										

TOWN OF MAHONE BAY CAPITAL BUDGETS 2021/22

Source of Funding which is used for Capital & Other Expenditures

	BUDGET
Infrastructure Charges (\$295 per unit)	\$245,588
2020-21 Deed Transfer Tax (1.50%)	\$160,000
2020-21 Gas Tax	\$165,000
Wind Dividend from AREA	\$71,000
Total Capital Revenue Available	<u>\$641,588</u>
Less:	
Principal Debt Charges (Town)	\$73,100
Contribution to Town Equipment Reserve	\$15,000
Contribution to Wastewater Reserve	\$15,000
Contribution to Town Operating Reserve	\$150,000
Total Transfers/Debt Charges	<u>\$253,100</u>
Funds Contributed to Capital Reserve	<u>\$388,488</u>

Proposed 2021-22 Capital Budget (Town)

	Strat. Plan Link	Department	2021-22 (Town Cost)	2021-22 (External Funds)	2021-22 (Total Cost)
Repair/Renovate Town Hall Facility	Prior	General Government	\$200,000		\$200,000
Description: Repair to the Town Hall Facility are well underway and expect to continue through the first few months of Fiscal 2021-22.					
Town Funds Source: Capital Reserve			External Funds Source: N/A		
Transportation Project 2021-22	1.3.2	Transportation	\$120,000		\$120,000
Description: Transportation improvements from 2020-21 (Clearwater-Main, new crosswalks, Cherry Lane one-way)					
Town Funds Source: Borrowing MFC			External Funds Source: N/A		
Security Cameras	N/A	General Government	\$4,000		\$4,000
Description: From 2020-21, install cameras at Town facilities					
Town Funds Source: Capital Reserve			External Funds Source: N/A		
Installation of New Sewer Services (As Needed)	N/A	Environmental Health	\$10,000		\$10,000
Description: As needed to support development.					
Town Funds Source: Capital Reserve			External Funds Source: N/A		
Replace Lift Station Pump (Small Pump)	N/A	Environmental Health	\$12,000		\$12,000
Description: Regular replacement of depreciated pumps					
Town Funds Source: Town Equipment Reserve			External Funds Source: N/A		

Proposed 2021-22 Capital Budget (Town) - Cont'd

	Strat. Plan Link	Department	2021-22 (Town Cost)	2021-22 (External Funds)	2021-22 (Total Cost)
Sea Level Rise/Storm Protection - Edgewater St. Description: Shoreline Improvement Project as per 2016 concept Town Funds Source: Borrowing MFC	3.2.2	Environmental Dev.	\$24,486	\$325,314	\$349,800
					External Funds Source: ICIP
Purchase EV for Demonstration Description: Initial EV purchase for corporate / demonstration / community use Town Funds Source: Capital Reserve	3.1.3	Environmental Dev.	\$30,000	\$0	\$30,000
					External Funds Source: N/A
Solar Garden Development Description: Community solar garden as part of AREA initiative, dependant on external funding Town Funds Source: Borrowing MFC	3.1.4	Environmental Dev.	\$1,567,535	\$4,238,151	\$5,805,686
					External Funds Source: ICIP (DoE&M)
Fix/Repair Bayview Cemetery Fence Description: Replacement of Bayview Cemetery fence on Main and Clearland with long-lasting composite Town Funds Source: Capital Reserve	N/A	Recreation & Cultural	\$25,000	\$25,000	\$50,000
					External Funds Source: NS Streetscaping & Beautification
Renovate Comfort Station for Year Round Use Description: Renovation of Edgewater St. comfort station to include electrical heating / insulation. Town Funds Source: Capital Reserve	N/A	Recreation & Cultural	\$6,000	\$0	\$6,000
					External Funds Source: N/A

Proposed 2021-22 Capital Budget (Town) - Cont'd

	Strat. Plan Link	Department	2021-22 (Town Cost)	2021-22 (External Funds)	2021-22 (Total Cost)
Drill Well at VIC (As Needed)	N/A	Environmental Dev.	\$10,000	\$0	\$10,000
Description: Drill well to provide water supply for VIC if current supply becomes unavailable.					
Town Funds Source: Capital Reserve			External Funds Source: N/A		
Lift Station Repairs	N/A	Environmental Dev.	\$40,000	\$0	\$40,000
Description: Improvement of lift stations for safe servicing / access per safety program recommendation.					
Town Funds Source: Capital Reserve			External Funds Source: N/A		
Speed Signs	N/A	Transportation	\$10,000	\$0	\$10,000
Description: Replacement of Speed Signs.					
Town Funds Source: Capital Reserve			External Funds Source: N/A		
PAA Pilot Project	N/A	Environmental Health	\$22,000	\$10,000	\$32,000
Description: Completion of PAA Effluent Treatment Pilot Project begun in 2020-21, supported by external funding.					
Town Funds Source: Capital Reserve			External Funds Source: PCAP		
Waste Receptacles	N/A	Recreation & Cultural	\$12,000		\$12,000
Description: From 2020-21, install dog waste bag dispensers/collectors at trail/park locations and additional waste receptacles in the downtown.					
Town Funds Source: Capital Reserve			External Funds Source: N/A		

Proposed 2021-22 Capital Budget (Town) - Cont'd

	Strat. Plan Link	Department	2021-22 (Town Cost)	2021-22 (External Funds)	2021-22 (Total Cost)
Aquatic Gardens Entrances	N/A	Recreation & Cultural	\$10,000	\$10,000	\$20,000
Description: Improved entrances to Aquatic Gardens (Kinburn and Main via Quinlan) and new signage, supported by external funding.					
Town Funds Source: Capital Reserve			External Funds Source: ACCESS-ability		
Wharf Repairs (As Needed)	N/A	Environmental Dev.	\$5,000		\$5,000
Description: Additional wharf repairs as needed, including safety program recommendations.					
Town Funds Source: Capital Reserve			External Funds Source: N/A		
Bandstand Phase 3	N/A	Recreation & Cultural	\$5,000	\$15,000	\$20,000
Description: From 2020-21, continued improvement of the bandstand for performers / audiences, per ongoing engagement process, supported by					
Town Funds Source: Capital Reserve			External Funds Source: Canada Cultural Spaces + Donations		
Town Hall Renovation Furnishings & Equipment	Prior	General Government	\$15,000	\$0	\$15,000
Description: Purchase furnishings and equipment required for newly renovated Council Chambers					
Town Funds Source: Capital Reserve			External Funds Source: N/A		
Home Heating Programs (Town Portion)	Prior	Environmental Dev.	\$25,000	\$25,000	\$50,000
Description: Extension of existing Home Heating Program					
Town Funds Source: Capital Reserve			External Funds Source: FMC		

Proposed 2021-22 Capital Budget (Town) - Cont'd

	Strat. Plan Link	Department	2021-22 (Town Cost)	2021-22 (External Funds)	2021-22 (Total Cost)
Line Replacement - Fairmont to Civic 794 Main	1.1.4	Environmental Health	\$121,055	\$327,296	\$448,350
Description: Strategically replace/upgrade utility infrastructure as per Council's 2021-25 Strategic Plan, dependant on external funding.					
Town Funds Source: Borrowing MFC			External Funds Source: ICIP		
Line Replacement - Cherry Lane to Long Hill Rd.	1.1.4	Environmental Health	\$366,050	\$989,675	\$1,355,725
Description: Strategically replace/upgrade utility infrastructure as per Council's 2021-25 Strategic Plan, dependant on external funding.					
Town Funds Source: Borrowing MFC			External Funds Source: ICIP		
Line Replacement - Main St. West (Civic 5 to Civic 147)	1.1.4	Environmental Health	\$44,205	\$119,500	\$163,705
Description: Strategically replace/upgrade utility infrastructure as per Council's 2021-25 Strategic Plan, dependant on external funding.					
Town Funds Source: Borrowing MFC			External Funds Source: ICIP		
Line Replacement - Long Hill Rd. to WTP	1.1.4	Environmental Health	\$211,180	\$570,965	\$782,145
Description: Strategically replace/upgrade utility infrastructure as per Council's 2021-25 Strategic Plan, dependant on external funding.					
Town Funds Source: Borrowing MFC			External Funds Source: ICIP		

Proposed 2021-22 Capital Budget (Town) - Cont'd

	Strat. Plan Link	Department	2021-22 (Town Cost)	2021-22 (External Funds)	2021-22 (Total Cost)
Line Extension - Main St. East (Civic 932 to Civic 994)	3.3.2	Environmental Health	\$35,900	\$97,065	\$132,965
Description: Invest in infrastructure to eliminate remaining straight-pipes per Council's 2021-25 Strategic Plan.					
Town Funds Source: Borrowing MFC			External Funds Source: ICIP		
			\$2,931,411	\$6,752,966	\$9,684,376

Funding Summary:

Capital Reserves (Town):	\$429,000
Equipment Reserve (Town):	\$12,000
Borrowing MFC:	\$2,490,411
External Sources:	\$6,752,966
Total 2021/22 Capital Cost (Town)	\$9,684,376

Proposed 2021-22 Capital Budget (Fire Services)

	Strat. Plan Link	Department	2021-22 (Town Cost)	2021-22 (External Funds)	2021-22 (Total Cost)
Build New Fire Station	Prior	Protective Services	\$3,052,000	\$0	\$3,052,000
Description: New fire station construction begun in 2020-21 per Council's 2018-21 Strategic Plan					
Town Funds Source: Borrowing MFC			External Funds Source: N/A		
New Digital Radios and Pagers	N/A	Protective Services	\$12,500	\$0	\$12,500
Description: Continued replacement of radios and pagers					
Town Funds Source: Fire Equipment Reserve			External Funds Source: N/A		
Replace Pumper Truck	N/A	Protective Services	\$675,000	\$0	\$675,000
Description: New pumper truck required underwriters' schedule					
Town Funds Source: Borrowing MFC			External Funds Source: N/A		
iPads for Fire Vehicles	N/A	Protective Services	\$2,700	\$0	\$2,700
Description: iPads in fire vehicles greatly enhance communications / reporting with new software					
Town Funds Source: Fire Equipment Reserve			External Funds Source: N/A		

Proposed 2021-22 Capital Budget (Fire Services) - Cont'd

	Strat. Plan Link	Department	2021-22 (Town Cost)	2021-22 (External Funds)	2021-22 (Total Cost)
New Bunker Gear	N/A	Protective Services	\$15,600	\$0	\$15,600
Description: Continued replacement of bunker gear					
Town Funds Source: Fire Equipment Reserve			External Funds Source: N/A		
New BA Face Masks with Glasses	N/A	Protective Services	\$5,000	\$0	\$5,000
Description: Purchase of new SCBA Face Masks with Glasses Insert					
Town Funds Source: Fire Equipment Reserve			External Funds Source: N/A		
			\$3,762,800	\$0	\$3,762,800

Funding Summary:

Equipment Reserve (Fire):	\$35,800
Borrowing MFC:	\$3,727,000
External Sources:	\$0
Total 2021/22 Capital Cost (Town)	\$3,762,800

Proposed 2021-22 Capital Budget (Water Utility)

	Strat. Plan Link	2021-22 (Town Cost)	2021-22 (External Funds)	2021-22 (Total Cost)
<p>Connection of New Water Services (As Needed)</p> <p>Description: As needed to support development.</p> <p>Town Funds Source: Water Capital Reserve</p>	N/A	\$5,000		\$5,000
<p>Replace Hydrants As Needed</p> <p>Description: Regular replacement of depreciated hydrants (as needed)</p> <p>Town Funds Source: Water Capital Reserve</p>	N/A	\$5,000		\$5,000
<p>Install Water Meters as Required</p> <p>Description: As needed to support development.</p> <p>Town Funds Source: Water Capital Reserve</p>	N/A	\$3,000		\$3,000
<p>Install Corrosion Coating in Chemical Room</p> <p>Description: Improvement to chemical room at treatment facility, as recommended</p> <p>Town Funds Source: Water Surplus Funds</p>	N/A	\$10,000		\$10,000
<p>Deadend Flushings - System Extremities</p> <p>Description: Installation of deadend flushing equipment to reduce system issues from deadend lines</p> <p>Town Funds Source: Water Capital Reserve</p>	N/A	\$13,000		\$13,000

Proposed 2021-22 Capital Budget (Water Utility) Cont'd

	Strat. Plan Link	2021-22 (Town Cost)	2021-22 (External Funds)	2021-22 (Total Cost)
Install Security Cameras Description: From 2020-21, install cameras at Town facilities Town Funds Source: Water Surplus Funds	N/A	\$4,000		\$4,000
External Funds Source: N/A				
Install Level Control Valves Description: Improvement to treatment facility, as recommended Town Funds Source: Water Capital Reserve	N/A	\$2,500	\$0	\$2,500
External Funds Source: ICIP				
Flow Meter at Water Treatment Plant Description: Installation of flow meter to provide additional information to system operator Town Funds Source: Water Capital Reserve	N/A	\$3,000	\$0	\$3,000
External Funds Source: ICIP				
Rebuild Pump #1 Description: Replacement of rebuild of depreciated pumps (pump #1 for 2021-22) Town Funds Source: Water Capital Reserve	N/A	\$5,000	\$0	\$5,000
External Funds Source: ICIP				
Repair Roof on Old Water Pump House Description: Improvement to pump house facility, as recommended Town Funds Source: Water Operating Funds	N/A	\$4,500	\$0	\$4,500
External Funds Source: ICIP				

Proposed 2021-22 Capital Budget (Water Utility) Cont'd

	Strat. Plan Link	2021-22 (Town Cost)	2021-22 (External Funds)	2021-22 (Total Cost)
Exterior Walls at Water Treatment Plant Description: Rehabilitation of water treatment facility per MAMP facilities report. Town Funds Source: Water Capital Reserve	N/A	\$15,000	\$0	\$15,000
			External Funds Source: ICIP	
Replace Compressor at Water Treatment Plant Description: Replacement of depreciated compressor at treatment plant. Town Funds Source: Water Capital Reserve	N/A	\$9,500	\$0	\$9,500
			External Funds Source: N/A	
Line Replacement - Fairmont to Civic 794 Main Description: Strategically replace/upgrade utility infrastructure as per Council's 2021-25 Strategic Plan, dependant on external funding Town Funds Source: Borrowing MFC	1.1.4	\$121,055	\$327,296	\$448,350
			External Funds Source: ICIP	
Line Replacement - Cherry Lane to Long Hill Rd. Description: Strategically replace/upgrade utility infrastructure as per Council's 2021-25 Strategic Plan, dependant on external funding Town Funds Source: Borrowing MFC	1.1.4	\$366,050	\$989,675	\$1,355,725
			External Funds Source: ICIP	
Line Replacement - Main St. West (Civic 5 to Civic 147) Description: Strategically replace/upgrade utility infrastructure as per Council's 2021-25 Strategic Plan, dependant on external funding Town Funds Source: Borrowing MFC	1.1.4	\$44,205	\$119,500	\$163,705
			External Funds Source: ICIP	

Proposed 2021-22 Capital Budget (Water Utility) Cont'd

	Strat. Plan Link	2021-22 (Town Cost)	2021-22 (External Funds)	2021-22 (Total Cost)
Line Replacement - Long Hill Rd. to WTP	1.1.4	\$211,180	\$570,965	\$782,145
Description: Strategically replace/upgrade utility infrastructure as per Council's 2021-25 Strategic Plan, dependant on external funding				
Town Funds Source: Borrowing MFC		External Funds Source: ICIP		
Line Extension - Main St. East (Civic 932 to Civic 994)	3.3.2	\$35,900	\$97,065	\$132,965
Description: Invest in infrastructure to eliminate remaining straight-pipes per Council's 2021-25 Strategic Plan				
Town Funds Source: Borrowing MFC		External Funds Source: ICIP		
Service Extensions - Fairmont St.		\$100,000	\$0	\$100,000
Description: Extension of water service to end of Fairmont St.; placeholder (estimate currently being confirmed).				
Town Funds Source: Borrowing MFC		External Funds Source: Potential Cost Share with Property Owners		
		<u>\$957,890</u>	<u>\$2,104,501</u>	<u>\$3,062,390</u>

Funding Summary:

Capital Reserve (Water):	\$61,000
Borrowing MFC:	\$878,390
Water Surplus Funds	\$13,500
New Water Services	\$5,000
External Sources:	\$2,104,501
Total 2021/22 Capital Cost (Water)	<u>\$3,062,390</u>

Proposed 2021-22 Capital Budget (Electric Utility)

	Strat. Plan Link	2021-22 (Town Cost)	2021-22 (External Funds)	2021-22 (Total Cost)
Pole/Line Replacements (As Needed)	N/A	\$25,000	\$0	\$25,000
Description: Replacement of depreciated system infrastructure as needed.				
Town Funds Source: Electric Capital Reserve		External Funds Source: N/A		
New Lines From Longhill to Blockhouse	N/A	\$60,000	\$0	\$60,000
Description: Replacement of depreciated system infrastructure.				
Town Funds Source: Electric Utility Operating		External Funds Source: N/A		
Pad Mount Transformers	N/A	\$100,000	\$0	\$100,000
Description: Strategic upgrades to support new development Main St. (to nursing home site)				
Town Funds Source: Borrowing MFC		External Funds Source: N/A		
Replacement of Edgewater Street Lamps	N/A	\$20,000	0	\$20,000
Description: Replacement of light standards on Edgewater St. including additional waterfront electrical connections.				
Town Funds Source: Electric Utility Operating		External Funds Source: N/A		

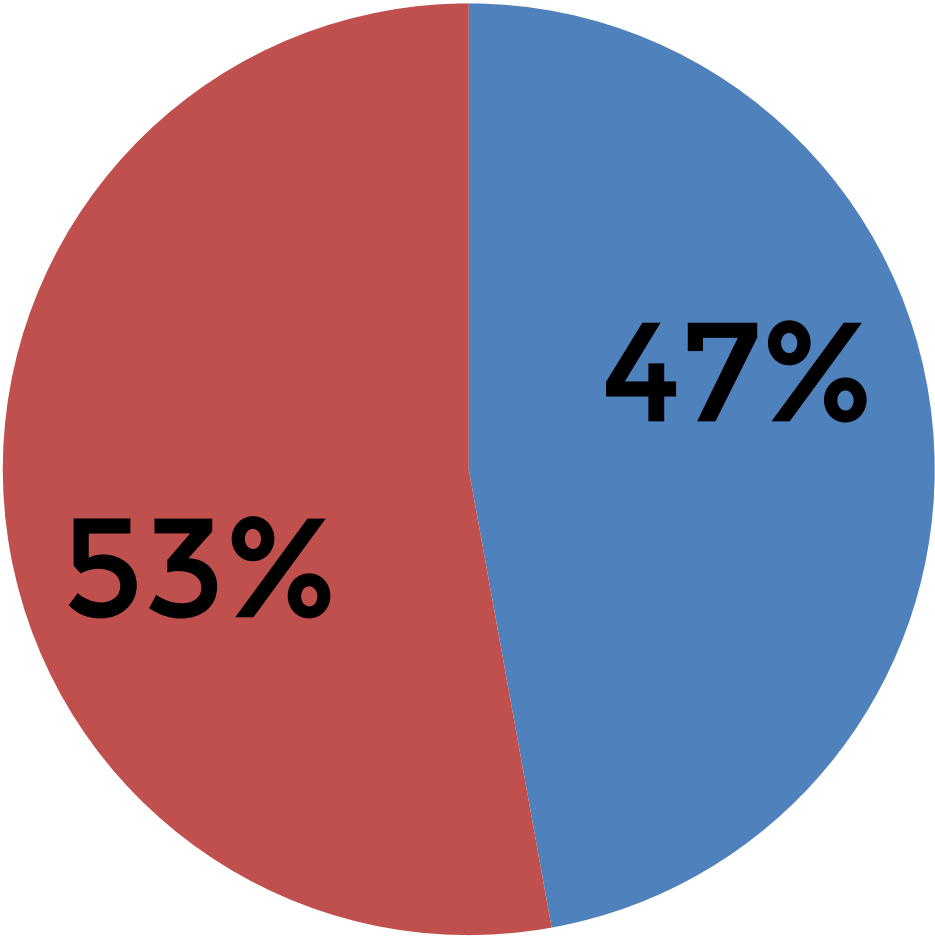
Proposed 2021-22 Capital Budget (Electric Utility) - Cont'd

		Strat. Plan Link	2021-22 (Town Cost)	2021-22 (External Funds)	2021-22 (Total Cost)
	New Digital Meters (As Needed)	N/A	\$11,000	\$0	\$11,000
	Description: As needed to support development.				
	Town Funds Source: Electric Utility Operating		External Funds Source: N/A		
	Home Heating Program (Utility Portion)	Prior	\$25,000	\$25,000	\$50,000
	Description: Expansion of existing Home Heating Program				
	Town Funds Source: Electric Capital Reserve		External Funds Source: FCM		
	New Transformers (As Needed)	N/A	\$35,000	\$0	\$35,000
	Description: As needed to support development.				
	Town Funds Source: Electric Capital Reserve		External Funds Source: N/A		
			<u>\$276,000</u>	<u>\$25,000</u>	<u>\$301,000</u>

Funding Summary:

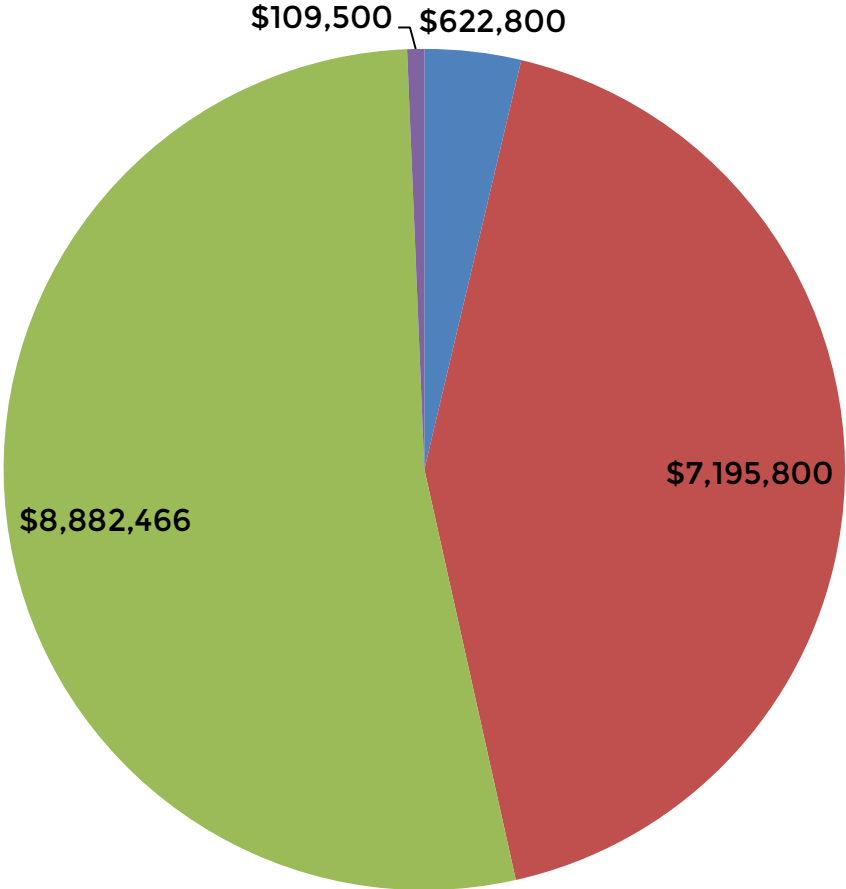
Capital Reserve (Electric):	\$85,000
Borrowing MFC:	\$100,000
Electric Surplus Funds:	\$91,000
External Sources:	\$25,000
Total 2021/22 Capital Cost (Water)	<u><u>\$301,000</u></u>

Projected Capital Project Funding



■ Town Funds ■ External Funds

Projected Capital Town Financing Detail



■ Transfer From Reserves

■ Borrowing MFC

■ External Sources

■ Operating Funds

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

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

#	Capital Project	Description	TOTAL	FISCAL YEAR STARTING IN									
			10 YR Cost	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
PUBLIC WORKS													
1	Public Works Garage/Office	Build/Acquire/Renovate PW & Utility Facility	400,000			50,000	350,000						
2	Storage Shed	Build New Storage Shed for Winter Equipment/Sand	100,000			100,000							
3	5 Ton Dump Truck with Plow	Buy New 5 Ton Dump Truck with Plow	160,000				160,000						
4	Public Works Truck	Buy Used Truck for Public Works	15,539	15,539									
			675,539	15,539	0	150,000	510,000	0	0	0	0	0	
ADMINISTRATION													
5	Town Hall Repairs	Repair/Renovate Town Hall Facility	258,478	58,478	200,000								
6	Security Cameras	Install Security Camera	4,000		4,000								
			262,478	58,478	204,000	0	0	0	0	0	0	0	
FIRE SERVICE													
7	Fire Station	Build New Fire Station	3,550,526	498,526	3,052,000								
8	Radio's & Pagers	Purchase of New Radio's & Pagers	49,310	3,310	12,500	12,500	3,000	3,000	3,000	3,000	3,000	3,000	
9	New PPE	Purchase of New PPE	114,106	18,506	15,600	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
10	iPads for Fire Vehicles	Purchase iPads for Select Fire Vehicles	2,700		2,700								
11	Fire Vehicle	Buy New Fire Vehicle	675,000		675,000								
			4,391,642	520,342	3,757,800	22,500	13,000	13,000	13,000	13,000	13,000	13,000	
TRANSPORTATION & INFRASTRUCTURE													
12	Loop on North Main St.	Pave Turning Loop on North Main St.	24,095	24,095									
13	Sidewalk - Main to Treatment Plant	Replace Existing Sidewalk & Extend	100,000			100,000							
14	Sidewalk - Fairmont St.	Repair/Replace Existing Sidewalk	40,000				40,000						
15	Sidewalk - Fauxburg (Main - Pleasant)	Install New Sidewalk on Fauxburg Rd.	125,000				125,000						
16	Transportation Plan Project 2021/22	Transportation Infrastructure Improvement	140,257	20,257	120,000								
17	Speed Signs	Purchase additional electronic speed signs	10,000		10,000								
18	Blue Route - Community Hubs 1	Traffic Calming on Kinburn/Clairmont	27,000			27,000							
19	Blue Route - Community Hubs 2	New Connection Trail from Kinburn to Main	92,000			92,000							
20	Blue Route - Community Hubs 3	Clearway/Main Intersection	148,000				148,000						
21	Blue Route - Community Hubs 4	Clearway St. Improvement	572,000					572,000					
22	Blue Route - Community Hubs 5	Traffic Calming on Pleasant/Fauxburg	66,000				66,000						
			1,344,352	44,352	130,000	219,000	379,000	572,000	0	0	0	0	
MARINA/WARF													
23	Wharf Comfort Station	Expand Warf Comfort Station	66,000			66,000							
24	Wharf Repairs	Capital Wharf Repairs	5,000		5,000								
25	Study and Design for Improvements	Assess condition and design improvements	15,000			15,000							
26	Wharf Improvements	Replace South-Facing Armour with Cribwork	300,000				300,000						
			386,000	0	5,000	81,000	300,000	0	0	0	0	0	

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

#	Capital Project	Description	TOTAL	FISCAL YEAR STARTING IN									
			10 YR Cost	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
WATER UTILITY													
27	New Water Services	Connection of New Water Services	49,128	4,128	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
28	Transmission Line	Cut Out Access To Transmission Line	15,000			15,000							
29	Water Transmission Main	Twin Transmission Main - Lake to Treatment Plant	2,000,000				2,000,000						
30	Clearwell	Clearwell Cleaning/Inspection	12,984	12,984									
31	Water Utility Van/Truck	Purchase New Water Utility Vehicle	40,000				40,000						
32	Hydrant Replacement	Replace Hydrants As Needed	45,000		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
33	Water Meters	Install Water Meters as Required	27,000		3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	
34	Water Rate Study	Conduct Water Rate Study	32,000			8,000			8,000			8,000	
35	Chemical Room Floor - WTP	Install Corrosion Coating in Chemical Room	10,000		10,000								
36	Automatic Flushers	Deadend Flushings - System Extremities	19,105	6,105	13,000								
37	Pumphouse Upgrades	Replace Door/Window/Wet Well Cover	7,207	7,207									
38	Security Cameras	Install Security Cameras	4,000		4,000								
39	Transision Radio Telemetry at WTP	Move Antenna to New Pole and RTU	5,227	5,227									
40	Line Replacement	Fairmont to 794 Main St.	448,350		448,350								
41	Line Replacement	Cherry Lane to Long Hill Rd.	1,355,725		1,355,725								
42	Line Replacement	Main St. West (Civic 5 - Civic 147)	163,705		163,705								
43	Line Replacement	Long Hill Rd. to Water Treatment Plant	782,145		782,145								
44	Line Extension	Main St. East (Civic 932 to Civic 994)	132,965		132,965								
45	Line Extensions	Edgewater to Town Boundary	463,555				463,555						
46	Service Extensions	Fairmont St.	100,000		100,000								
47	Level Control Valve - Smart Positioner	Install Level Control Valve	2,500		2,500								
48	Flow Meter at Water Treatment Plant	Install Flow Meter at Water Treatment Plant	3,000		3,000								
49	Structure Repairs	Exterior Walls at Water Treatment Plant	15,000		15,000								
50	Rebuild Pump 1	Rebuild Pump 1 as Nearing End of Life	5,000		5,000								
51	Old Water Pump House	Reapir Roof on Old Water Pump House	4,500		4,500								
52	Compressor	Replace Compressor at Water Treatment Plant	9,500		9,500								
			5,752,596	35,651	3,062,390	36,000	2,516,555	13,000	21,000	13,000	13,000	21,000	
WASTEWATER & STORMWATER													
53	New Sewer Services	Annual Installation of New Sewer Services	95,987	5,987	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
54	Sewer Lift Station	Replace Small Pump (Lift Station 2 or 3)	37,722	15,722	12,000	10,000							
55	WWTP PCAP Project - Effluent Options	Effluent Options Engineerings	32,825	32,825									
56	Dechlorination Project	New Dechlorination Process - Regulated	98,369	66,369	32,000								
57	WWTP SCADA	Connect SCADA at Wastewater Treatment Plant	2,500			15,000							
58	Fauxburg Road Stormwater	Replace Fauxburg Road Drainage Culvert	50,000			50,000							
59	Line Replacement	Fairmont to 794 Main St.	448,350		448,350								
60	Line Replacement	Cherry Lane to Long Hill Rd.	1,355,725		1,355,725								
61	Line Replacement	Main St. West (Civic 5 - Civic 147)	163,705		163,705								
62	Line Replacement	Long Hill Rd. to Water Treatment Plant	782,145		782,145								
63	Line Extension	Main St. East (Civic 932 to Civic 994)	132,965		132,965								
64	Line Extensions	Edgewater to Town Boundary	463,555				463,555						
65	Main at RPS Stormwater	Improve Drainage - Main Street at RPS Entrance	20,000			20,000							
66	Building Modifications	Wastewater Treatment Plant Building Modifications	5,000			5,000							
67	Lift Station Repairs	Lift Station Refurbishment	40,000		40,000								
			3,728,848	120,903	2,976,890	110,000	473,555	10,000	10,000	10,000	10,000	10,000	

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

#	Capital Project	Description	TOTAL	FISCAL YEAR STARTING IN									
			10 YR Cost	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
ELECTRIC UTILITY													
68	Electric Line Replacements	Pole/Line Replacements as Required	185,000		25,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
69	New Digital Electric Meters	New Digital Meters as Required	40,000		11,000	11,000	4,000	4,000	2,000	2,000	2,000	2,000	2,000
70	Run New Lines	From Longhill to Blockhouse RE: Nursing Home	60,000		60,000								
71	Pad Mount Transformers	New Transformers RE: Nursing Home	100,000		100,000								
72	New Street Lights	New Street Lights as Required	40,000		20,000		5,000		5,000		5,000		5,000
73	Replace Substation Reclosers	Replace Reclosers at Substation	33,654	33,654									
74	EV Chargers	Install EV Chargers	43,868	43,868									
75	Transformers	New Transformers as Required	201,172	31,172	35,000	20,000	20,000	20,000	15,000	15,000	15,000	15,000	15,000
76	Utility Truck	Purchase F-350	80,000				80,000						
77	Wood Chipper	Purchase Utility Chipper (50% Riverport)	40,000				40,000						
			823,694	108,694	251,000	51,000	169,000	44,000	42,000	37,000	42,000	37,000	42,000
CLIMATE ADAPTATION													
78	Edgewater Shoreline	Sea Level Rise/Storm Protection - Edgewater St.	2,874,800		349,800	2,525,000							
			2,874,800	0	349,800	2,525,000	0	0	0	0	0	0	0
CLIMATE MITIGATION													
79	EV Carshare Pilot Project	Purchase EV for Demonstration	180,000		30,000	150,000							
80	Solar Garden Development	Construction of Solar Garden	1,216,190		5,805,686								
			1,396,190	0	5,835,686	150,000	0	0	0	0	0	0	0
OTHER													
81	Bandstand - Phase 3	Additional Bandstand Work	20,000	4,662	20,000								
82	Winterize Comfort Stations	Renovate Comfort Station for Year Round Use	6,000		6,000								
83	Edgewater Beautification	Fix/Repair Bayview Cemetery Fence	50,000		50,000								
84	Waste Recepticals	Purchase additional Waste Recepticals	12,000		12,000								
85	Aquatic Garden Entrances	Develop Aquatic Garden Entrances	20,000		20,000								
86	Ballfield Backstop	Replace Ballfield Backstop	18,250	18,250									
87	Agility Park	Build Agility Park	50,000				50,000						
88	Pool Rehabilitation	Upgrades to Public Pool				100,000							
89	Well at Visitor Information Centre	Drill Well at VIC	10,000		10,000								
90	Splash Pad	Build Splash Pad	100,000				100,000						
			286,250	22,912	118,000	100,000	150,000	0	0	0	0	0	0
			21,922,388	926,871	16,690,566	3,444,500	4,511,110	652,000	86,000	73,000	78,000	81,000	86,000

2019-20 Comparative Residential Tax Rates

<u>Area</u>	<u>Type</u>	<u>Res.</u>
Municipality of the District of Chester	Rural Municipality	0.71
Municipality of the District of Guysborough	Rural Municipality	0.71
Municipality of the County of Richmond	Rural Municipality	0.80
Municipality of the District of Lunenburg	Rural Municipality	0.81
Municipality of the County of Pictou	Rural Municipality	0.81
Municipality of the District of East Hants	Rural Municipality	0.85
Municipality of the County of Kings	Rural Municipality	0.85
Municipality of the County of Antigonish	Rural Municipality	0.88
Municipality of the County of Colchester	Rural Municipality	0.89
Municipality of the District of St. Mary's	Rural Municipality	0.95
Municipality of the County of Annapolis	Rural Municipality	1.02
QUEENS COUNTY	REGION OF QUEENS	1.03
Municipality of the District of West Hants	Rural Municipality	1.03
Municipality of the District of Clare	Rural Municipality	1.04
Municipality of the District of Barrington	Rural Municipality	1.05
Municipality of the County of Inverness	Rural Municipality	1.05
Town of Antigonish	Town	1.09
Municipality of the District of Argyle	Rural Municipality	1.09
County Rural	HALIFAX REGIONAL	1.15
County Suburban	HALIFAX REGIONAL	1.16
Municipality of the District of Yarmouth	Rural Municipality	1.18
Town of Berwick	Town	1.19
Municipality of the County of Cumberland	Rural Municipality	1.19
Bedford	HALIFAX REGIONAL	1.20
County Urban	HALIFAX REGIONAL	1.20
Dartmouth	HALIFAX REGIONAL	1.20
HALIFAX	HALIFAX REGIONAL	1.20
Municipality of the County of Victoria	Rural Municipality	1.22
Town of Mulgrave	Town	1.24
Town of Mahone Bay	Town	1.25
Municipality of the District of Shelburne	Rural Municipality	1.26
Municipality of the District of Digby	Rural Municipality	1.30
Town of Lunenburg	Town	1.35

2019-20 Comparative Residential Tax Rates - Cont'd

<u>Area</u>	<u>Type</u>	<u>Res.</u>
Town of Kentville	Town	1.43
Town of Wolfville	Town	1.47
Town of Port Hawkesbury	Town	1.58
Town of Trenton	Town	1.62
Town of Pictou	Town	1.64
Town of Bridgewater	Town	1.65
Town of Amherst	Town	1.66
Town of Yarmouth	Town	1.66
Cape Breton County	CAPE BRETON REGIONAL	1.67
Town of Stewiacke	Town	1.67
Town of Clark's Harbour	Town	1.68
Town of Oxford	Town	1.69
Town of Annapolis Royal	Town	1.70
Town of Middleton	Town	1.77
Town of Stellarton	Town	1.82
Town of New Glasgow	Town	1.84
Town of Truro	Town	1.85
Town of Digby	Town	1.86
Town of Windsor	Town	1.88
Liverpool	REGION OF QUEENS	1.92
Sydney Mines	CAPE BRETON REGIONAL	1.99
Louisbourg	CAPE BRETON REGIONAL	2.02
Town of Shelburne	Town	2.06
Dominion	CAPE BRETON REGIONAL	2.07
New Waterford	CAPE BRETON REGIONAL	2.08
Town of Westville	Town	2.08
Glace Bay	CAPE BRETON REGIONAL	2.09
North Sydney	CAPE BRETON REGIONAL	2.11
Sydney	CAPE BRETON REGIONAL	2.27
Town of Lockeport	Town	2.38

2019-20 Comparative Commercial Tax Rates

<u>Area</u>	<u>Type</u>	<u>Comm.</u>
Municipality of the County of Antigonish	Rural Municipality	1.46
Municipality of the District of Chester	Rural Municipality	1.53
Municipality of the County of Annapolis	Rural Municipality	1.80
Municipality of the District of West Hants	Rural Municipality	1.80
Municipality of the County of Pictou	Rural Municipality	1.82
Municipality of the District of Shelburne	Rural Municipality	1.82
Municipality of the District of Digby	Rural Municipality	1.85
Municipality of the County of Inverness	Rural Municipality	1.91
Municipality of the District of Lunenburg	Rural Municipality	1.96
Municipality of the District of Clare	Rural Municipality	2.07
Municipality of the County of Richmond	Rural Municipality	2.10
Municipality of the County of Victoria	Rural Municipality	2.12
QUEENS COUNTY	REGION OF QUEENS	2.13
Municipality of the District of Yarmouth	Rural Municipality	2.17
Municipality of the District of St. Mary's	Rural Municipality	2.26
Municipality of the District of Argyle	Rural Municipality	2.27
Municipality of the County of Colchester	Rural Municipality	2.28
Municipality of the County of Kings	Rural Municipality	2.29
Municipality of the District of Barrington	Rural Municipality	2.56
Municipality of the District of East Hants	Rural Municipality	2.60
Town of Antigonish	Town	2.61
Municipality of the District of Guysborough	Rural Municipality	2.68
Municipality of the County of Cumberland	Rural Municipality	2.78
Liverpool	REGION OF QUEENS	3.02
County Rural	HALIFAX REGIONAL	3.05
Town of Mahone Bay	Town	3.16
Town of Annapolis Royal	Town	3.20
Town of Kentville	Town	3.31
Town of Lunenburg	Town	3.36
Bedford	HALIFAX REGIONAL	3.43
County Suburban	HALIFAX REGIONAL	3.43
County Urban	HALIFAX REGIONAL	3.43
Dartmouth	HALIFAX REGIONAL	3.43

2019-20 Comparative Commercial Tax Rates - Cont'd

<u>Area</u>	<u>Type</u>	<u>Comm.</u>
HALIFAX	HALIFAX REGIONAL	3.43
Town of Stewiacke	Town	3.46
Town of Berwick	Town	3.48
Town of Wolfville	Town	3.58
Town of Westville	Town	3.69
Town of Shelburne	Town	3.88
Town of Windsor	Town	3.95
Town of Bridgewater	Town	3.97
Town of Trenton	Town	4.10
Town of Digby	Town	4.15
Town of Stellarton	Town	4.15
Town of Oxford	Town	4.16
Town of Port Hawkesbury	Town	4.16
Town of Middleton	Town	4.25
Town of Yarmouth	Town	4.28
Town of Pictou	Town	4.34
Town of New Glasgow	Town	4.45
Town of Amherst	Town	4.46
Town of Truro	Town	4.50
Town of Mulgrave	Town	4.53
Cape Breton County	CAPE BRETON REGIONAL	4.85
Sydney Mines	CAPE BRETON REGIONAL	5.13
Dominion	CAPE BRETON REGIONAL	5.20
Glace Bay	CAPE BRETON REGIONAL	5.20
New Waterford	CAPE BRETON REGIONAL	5.23
North Sydney	CAPE BRETON REGIONAL	5.24
Louisbourg	CAPE BRETON REGIONAL	5.26
Town of Lockeport	Town	5.41
Sydney	CAPE BRETON REGIONAL	5.46
Town of Clark's Harbour	Town	5.58

2021/22 Grants to Organizations

<u>Organization</u>	2020/21 Budget	2020/21 Actual	2021/22 Applications Received	2021/22 Grants
Bayview Community School - Bayboo/Yearbook	\$250	\$250	\$250	\$250
FCM - Advocacy Fund	\$60	\$52	\$60	\$60
Grad Parade	\$350	\$350	\$0	\$0
Health Services Foundation of the South Shore	\$0	\$0	\$500	\$250
Herritage Boatyard Co-Op	\$500	\$500	\$500	\$500
Kristen Martell	\$300	\$300	\$0	\$0
Mahone Bay Founders' Society - Home & Garden Tour	\$500	\$500	\$500	\$250
Mahone Bay Music Association	\$750	\$0	\$2,500	\$2,500
MBTC	\$800	\$800	\$0	\$0
MODL - Pro Kids	\$500	\$500	\$500	\$500
NOW Lunenburg County - 1/4 Page Ad in Magazine	\$575	\$575	\$0	\$0
Para Hockey Cup Championships	\$0	\$0	\$750	\$500
VON Lunenburg County - Town Contribution	\$800	\$800	\$2,000	\$1,000
VON Lunenburg County - COVID Contribution	\$0	\$0	\$0	\$1,000
Balance				
Total	\$5,385	\$4,627	\$7,560	\$6,810

2021/22 Subsidies

<u>Organization</u>	2020/21 Budget	2020/21 Actual	2021/22 Budget
Regional Library	\$6,100	\$4,284	\$5,400
Regional Housing Authority	\$13,000	\$13,000	\$21,172
REMO	\$3,089	\$3,220	\$3,350
Swimming Pool Society	\$10,000	\$11,069	\$15,000
Mahone Bay Museum	\$2,243	\$1,277	\$1,950
Chamber of Commerce (Festivals)	\$1,500	\$900	\$2,000
Senior Safety Program	\$545	\$545	\$550
LCLC	\$500	\$500	\$500
Total	\$36,977	\$34,795	\$49,922

2021/22 Tax Exemptions

<u>Organization</u>	2021/22 Assessed Value @ Commercial	Percentage of taxes Exempted
Mahone Bay Centre (45 School Street) AAN04647513 (331,900)	\$10,594.25	100%
Town of Mahone Bay Water Utility (68 Zwicker Lane) AAN04647459 (2,638,000)	\$84,204.96	100%
TOTAL	\$94,799.21	

<u>Organization</u>	2021/22 Assessed Value @ Commercial	Percentage of taxes Exempted
Mahone Bay Founders Society 578 Main Street AAN00186791 (\$200,900)	\$6,412.73	100%
TOTAL	\$6,412.73	

2021/22 Tax Exemptions

<u>Organization</u>	2021/22 Assessed Value @ Commercial	Portion of Commercial at 75% of Commercial Rate	Amount of Exemption	% of Exemption
Perry, John & Denise (686 Main Street) AAN 03073653 (28,000 Commercial portion)	\$893.76	\$619.37	\$274.39	31%
Total	\$893.76	\$619.37	\$274.39	31%
Total Tax Exemptions	\$101,486.33			