

# TOWN OF MAHONE BAY

2009/10

## OPERATING BUDGETS

1. Assessment Roll Changes/Tax Rates (Page 1-2)
2. Status of Funds & Reserves (Page 3)
3. Town General Summary (Page 4)
4. Town Revenue (Page 5-7)
5. General Government Services (Page 8)
6. Police/Bylaw Enforcement & Corrections (Page 9)
7. Fire Protection (Page 10)
8. EMO/Building Inspection/Dog Control (Page 11)
9. Transportation Services (Page 12-13)
10. Environmental Health Services (Page 14)
11. Public Health Services (Page 15)
12. Environmental Development Services (Page 15)
13. Recreation & Cultural Services (Page 16)
14. Education (Page 17)
15. Fiscal Services (Page 17)
16. Capital Budgets & Reserves (Page 18-21)
17. Water Utility (Page 22-30)
18. Electric Light Utility (Page 31-32)
19. Cemetery(s) (Page 33)

**FINAL**  
**June 25, 2009**

TOWN OF MAHONE BAY  
2009/10 BUDGET INFORMATION

SCHEDULE A

Calculation of Tax Rates

Estimated Expenditures	<del>\$2,010,375</del>
Less: Revenue Other than Tax Levy	\$452,348
Tax Levy	\$1,558,027
Less: Increase due to Increased Assessment (Condos)	\$30,664
Less: Increase due to NSLC change	\$0
Tax Levy for Tax Rate Purposes	\$1,527,363
Total Net Taxable Assessment (from Schedule B)	\$106,699,300
LESS: Increased Res Assessment (Condos)	2,737,850
	-
NET Taxable Assessment for tax rate Purposes	\$103,961,450
General Tax Rate (3 divided by 4)	\$1.47
Commercial Rate	\$2.83
Residential Tax Rate	\$1.18
Seasonal Tax Rate	\$2.12

SCHEDULE B

Assessment Roll Summary

	Taxable Value as Shown on Roll	LESS: ASSESSMENT CAP	Changes plus or minus	LESS: Properties Subject to Special Tax Agreements Schedule C	LESS: Allowances or Losses on Appeal	SUBTOTAL	ADD Properties Whose Tax or Grant Varies With Tax Rate Schedule D	Net Taxable Assessment
		\$29,563,900						
<b>RESIDENTIAL</b>								
Residential Properties	\$100,616,000	(\$12,773,900)	(\$142,900)	\$0	(\$800,000)	\$86,899,200	\$0	\$86,899,200
Resource Property	\$1,615,300	(\$70,900)	\$0	\$0	\$0	\$1,544,400	\$0	\$1,544,400
<b>Total Residential</b>	<b>\$102,231,300</b>	<b>(\$12,844,800)</b>	<b>(\$142,900)</b>	<b>\$0</b>	<b>(\$800,000)</b>	<b>\$88,443,600</b>	<b>\$0</b>	<b>\$88,443,600</b>
<b>COMMERCIAL</b>								
Commercial Property	\$16,511,200		(\$2,600)	\$0	(\$300,000)	\$16,208,600	\$697,800	\$16,906,400
Commercial Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Business Occupancy	\$1,069,000		(\$3,400)	\$0	(\$100,000)	\$965,600	\$67,700	\$1,033,300
<b>Total Commercial</b>	<b>\$17,580,200</b>	<b>\$0</b>	<b>(\$6,000)</b>	<b>\$0</b>	<b>(\$400,000)</b>	<b>\$17,174,200</b>	<b>\$765,500</b>	<b>\$17,939,700</b>
Seasonal	\$0	\$0	\$316,000	\$0	\$0	\$316,000	0	\$316,000
<b>TOTAL ASSESSMENT</b>	<b>\$119,811,500</b>	<b>(\$12,844,800)</b>	<b>\$167,100</b>	<b>\$0</b>	<b>(\$1,200,000)</b>	<b>\$105,933,800</b>	<b>\$765,500</b>	<b>\$106,699,300</b>

TOWN OF MAHONE BAY  
2009/10 BUDGET INFORMATION

SCHEDULE D

Grants in Lieu of taxes	Owner	Assessment	Rate	Total	
Nova Scotia Licquor Commissi		\$611,700	\$2.83	\$17,311	12420 see below
Nova Scotia Licquor Commissi		\$67,700	\$2.83	\$1,916	12420
Dept of Municipal Affairs (CN)		\$86,100 <i>has not changed for ya</i>	\$2.83	\$2,437	16289
		<b>\$765,500</b>		<b>\$21,664</b>	
Residential Real		\$84,161,350	\$1.18	\$993,104	11110
Commercial Real		\$16,208,600	\$2.83	\$458,703	11121
Commercial Equipment		\$0	\$2.83	\$0	11121
Resource		\$1,544,400	\$1.18	\$18,224	11151
Business Occupancy		\$865,600	\$2.83	\$27,326	11410
Seasonal		\$316,000	\$2.12	\$6,699	11121
		<b>\$103,961,450 Total inc GIL</b>		<b>\$1,525,720</b>	
New Residential Assessment		2,737,850	\$1.18	\$32,307	11110 <del>\$30,664</del>
		<b>\$106,699,300</b>		<b>\$1,558,027</b>	

ASSESSMENT COMPARISON

	2008/09	2009/10	Difference	%
Residential	\$78,608,300	\$85,705,750	\$4,359,100	5.55% <del>0.03%</del>
Commercial	\$18,540,100	\$17,939,700	(\$600,400)	-3.24%
Seasonal	\$316,000	\$316,000	\$0	0.00%
	<b>\$93,402,600</b>	<b>\$103,961,450</b>		
	<del>\$93,402,600</del>	2,737,850		3.48%
	<b>\$93,402,600</b>	<b>\$106,699,300</b>		

TAX RATE COMPARISON

	2008/09	2009/10	2009/10	Difference	%
	Rates	Eqv Rates	Rates		
Residential	\$1.22	\$1.12	\$1.18	\$0.06	5.36%
Commercial	\$2.74	\$2.83	\$2.83	\$0.00	0.00%
Seasonal	\$2.06	\$2.12	\$2.12	(\$0.00)	-0.12%
	53,064	Residential	Commercial	Seasonal	Total
		\$0.1 = \$8,844	\$1,794	\$32	\$10,670
		1% = \$9,906	\$5,144		\$15,050

TAX INCREASE - EFFECT ON REVENUE

%	Res. Rate	Com. Rate	Residential	Commercial	Taxes	Additional	Total Taxes
-2%	\$1.10	\$2.77	\$942,783	\$503,495	\$1,446,258	\$30,051	\$1,476,309
-1%	\$1.11	\$2.80	\$951,334	\$508,948	\$1,460,282	\$30,357	\$1,490,639
0%	\$1.12	\$2.83	\$959,904	\$514,401	\$1,474,305	\$30,664	\$1,504,969
1%	\$1.13	\$2.86	\$968,475	\$519,854	\$1,488,329	\$30,971	\$1,519,300
2%	\$1.14	\$2.89	\$977,046	\$525,307	\$1,502,353	\$31,277	\$1,533,630
3%	\$1.15	\$2.91	\$985,616	\$528,942	\$1,514,558	\$31,584	\$1,546,142
4%	\$1.16	\$2.94	\$994,187	\$534,395	\$1,528,582	\$31,891	\$1,560,473
5%	\$1.18	\$2.97	\$1,011,328	\$539,848	\$1,551,176	\$32,197	\$1,583,373
6%	\$1.19	\$3.00	\$1,019,898	\$545,301	\$1,565,199	\$32,504	\$1,597,703
7%	\$1.20	\$3.03	\$1,028,469	\$550,754	\$1,579,223	\$32,810	\$1,612,033
8%	\$1.21	\$3.06	\$1,037,040	\$556,207	\$1,593,247	\$33,117	\$1,626,364
9%	\$1.22	\$3.08	\$1,045,610	\$559,842	\$1,605,452	\$33,424	\$1,638,876
10%	\$1.23	\$3.11	\$1,054,181	\$565,295	\$1,619,476	\$33,730	\$1,653,206
11%	\$1.24	\$3.14	\$1,062,751	\$570,748	\$1,633,499	\$34,037	\$1,667,536
12%	\$1.25	\$3.17	\$1,071,322	\$576,201	\$1,647,523	\$34,344	\$1,681,867

COSTS DETERMINED BY TAX RATE

ASSESSMENT	RATE	IN BUDGET	PER TAX RATE	DIFFERENCE	
<b>TAX REDUCTIONS -SECTION 71</b>					
WATER SYSTEM	586,900	\$2.83	\$16,609	\$16,609	\$0
Mahone Bay Centre	268,700	\$1.65	\$4,595	\$4,434	\$161
Trustees Charity Lodge	137,500	\$1.65	\$2,351	\$2,269	\$82
			<b>\$23,555</b>	<b>\$23,312</b>	<b>\$243</b>

TAXES PD BY TOWN & UTILITIES

ASSESSMENT	RATE	IN BUDGET	PER TAX RATE	DIFFERENCE	
<b>FOURIST BUREAU</b>	\$84,500	\$2.83	\$2,400	\$2,391	\$9
Water Utility - Aliant	120,500	\$2.83	\$600	<del>\$3,470</del>	N/A Pd by aliant
Water Utility-Aliant Resource	8,600	\$1.18	\$100	<del>\$101</del>	N/A Pd by aliant
Electric Utility	325,700	\$2.83	\$9,220	\$9,217	\$3
Mahone Bay Founders Society	152,100	\$2.83	\$4,380	\$4,304	\$76
			<b>\$16,700</b>	<b>\$15,912</b>	<b>\$88</b>

TAX EXEMPTION

NSPCI GRANT IN LIEU	48,500	\$2.83	\$1,070	\$1,373	(\$303)
---------------------	--------	--------	---------	---------	---------

NEW ASSESSMENT

	2009/10	2008/09	Difference
W M FARES & ASSOCIATES	6,872,850	3,485,000	<del>\$3,387,850</del>
		Less Appealed	(650,000)
			<b>2,737,850</b>

TAXES PAID OR REIMBURSED BY THE TOWN

Mahone Bay Founders Society	152,100
Vister Information Centre	84,500

## Status of Town Funds (unaudited)

FUND	Balance	Revenue	Used in	Balance
	March 31/09	2009/10	2009/10	March 31/010
Electric Light Operating Fund	208,295	15,303	20,000	203,598
Town Operating Fund	370,840	0	0	370,840
Water Operating Fund	-272,667	-47,327	0	-319,994
Athletic & Cultural Trust	7,577	0	4,545	3,032
Capital Reserve	373,337	0	100,000	273,337
Bayview Cemetery	8,594	0	0	8,594
Park Cemetery Perpetual Care	64,863	300	0	65,163
Electric Depreciation Reserve	80,595	29,000	54,500	55,095
Equipment Reserve	244,719	61,000	162,286	143,433
Gas Tax Grant Reserve	0	81,111	81,111	0
Operating Reserve	71,274	10,000	17,223	64,051
Water Depreciation	80,082	66,936	92,000	55,018
	<b>1,237,509</b>	<b>216,323</b>	<b>531,665</b>	<b>922,167</b>

## TOWN OF MAHONE BAY BUDGET RECAP

	Actual 2007/08	Budget 2008/09	Actual 2008/09	Budget 2009/10	% Change Budget to Budget
Taxes	1,606,606	1,628,573	1,682,778	1,741,159	6.91%
Grants in Lieu of Taxes	30,888	30,579	25,148	21,664	-29.15%
Service Provided To Other Governments	74,673	76,500	79,645	79,275	3.63%
Sale of Services	8,743	5,500	4,452	4,650	-15.45%
Other Revenue From Own Sources	107,985	93,512	91,106	89,400	-4.40%
Unconditional Transfers From Other Governments	50,028	50,018	50,018	50,018	0.00%
Conditional Transfers From Provincial Government & Agencies	35,548	69,000	13,223	15,500	-77.54%
Other Transfer	73,000	187,000	65,228	8,709	-95.34%
<b>Total Revenue</b>	<b>1,987,470</b>	<b>2,140,683</b>	<b>2,011,599</b>	<b>2,010,375</b>	<b>-6.09%</b>
General Government Services	247,251	266,435	248,823	276,552	3.80%
Police Protection	250,791	261,711	263,710	271,648	3.80%
Fire Protection	150,896	144,710	132,369	145,524	0.56%
Other Protection	11,132	11,900	10,213	12,400	4.20%
Transportation Services	241,248	268,351	270,703	295,648	10.17%
Environmental Health Services	201,337	227,569	204,325	230,813	1.43%
Public Health & Welfare Services	17,453	17,500	17,528	17,500	0.00%
Environmental Development Services	92,755	85,377	75,864	103,521	21.25%
Recreation,Cultural Services	35,567	44,083	49,608	51,362	16.51%
Education	290,364	296,710	296,712	310,246	4.56%
Fiscal Services	\$408,662	\$516,337	\$371,766	295,161	-42.84%
<b>Total Expenditu</b>	<b>1,947,456</b>	<b>2,140,683</b>	<b>1,941,621</b>	<b>2,010,375</b>	<b>-6.09%</b>
Excess of Revenue Over Expenditures	40,015	0	69,978	0	
	<b>1,987,470</b>	<b>2,140,683</b>	<b>2,011,599</b>	<b>2,010,375</b>	<b>-6.09%</b>
	<b>Budget 2009/10</b>				
Town General	2,010,375				
Electric Light	1,520,925				
Water Utility	442,944				
	<b>3,974,244</b>				

TOWN OF MAHONE BAY  
STATEMENT OF REVENUE & EXPENDITURES

REVENUES		Actual 2007/08	Budget 2008/09	Actual 2008/09	Budget 2009/10
<b>ASSESSABLE PROPERTY</b>					
11110	00-111-100 Residential Assessment	\$872,642	\$938,334	\$939,774	\$1,025,411
11121	00-111-210 Commercial Assessment(INC Seasonal)	\$395,806	\$431,134	\$435,113	\$465,402
11151	00-111-510 Resource- Assessable	\$16,220	\$19,161	\$19,082	\$18,224
		<b>\$1,284,668</b>	<b>\$1,388,629</b>	<b>\$1,393,969</b>	<b>\$1,509,037</b>
<b>SPECIAL ASSESSMENTS</b>					
11291	00-112-910 Sewer Annual Charges	\$100,624	\$102,000	\$105,649	\$105,000
11211	00-112-911 Garbage Annual Charges	\$38,121	\$39,000	\$39,784	\$39,000
		<b>\$138,745</b>	<b>\$141,000</b>	<b>\$145,433</b>	<b>\$144,000</b>
<b>BUSINESS PROPERTY</b>					
11410	00-114-100 Business Occupancy	\$66,912	\$48,284	\$51,363	\$27,326
11420	00-114-200 Based on Revenue (M.T. & T.)	\$11,838	\$11,520	\$11,520	\$10,005
11430	00-114-300 NS Power Inc. Grant	\$1,007	\$1,056	\$1,056	\$1,070
11431	00-114-310 NS Power Inc. (HST Rebate)	\$10,736	\$8,084	\$8,084	\$14,721
		<b>\$90,493</b>	<b>\$68,944</b>	<b>\$72,023</b>	<b>\$53,122</b>
<b>OTHER TAXES</b>					
11910	00-119-100 Deed Transfer Tax	\$92,700	\$30,000	\$71,353	\$35,000
11920	00-119-200 Change of Use Tax	\$0	\$0	\$0	\$0
		<b>\$92,700</b>	<b>\$30,000</b>	<b>\$71,353</b>	<b>\$35,000</b>
<b>TOTAL TAXES</b>		<b>\$1,606,606</b>	<b>\$1,628,573</b>	<b>\$1,682,778</b>	<b>\$1,741,159</b>
<b>GRANTS IN LIEU OF TAXES</b>					
12100	00-121-000 Grant in Lieu - Federal Government	\$7,639	\$8,191	\$2,760	\$0
<b>PROVINCIAL GOVERNMENT</b>					
12310	00-123-100 Dept of Municipal Affairs	\$2,239	\$2,359	\$2,359	\$2,437
<b>PROVINCIAL GOVERNMENT AGENCIES</b>					
12420	00-124-200 Liquor Commission	\$21,011	\$20,029	\$20,029	\$19,227
		<b>\$21,011</b>	<b>\$20,029</b>	<b>\$20,029</b>	<b>\$19,227</b>
<b>TOTAL GRANTS IN LIEU OF TAXES</b>		<b>\$30,888</b>	<b>\$30,579</b>	<b>\$25,148</b>	<b>\$21,664</b>

TOWN OF MAHONE BAY  
STATEMENT OF REVENUE & EXPENDITURES

REVENUES			Actual 2007/08	Budget 2008/09	Actual 2008/09	Budget 2009/10
<b>SERVICES PROVIDED TO OTHER GOVERNMENTS</b>						
13100	00-131-000	Federal Government	\$0	\$0	\$0	\$0
<b>PROVINCIAL GOVERNMENT</b>						
13220	00-132-200	Protective Services	\$0	\$0	\$0	\$0
13230	00-132-300	Transportation Services	\$0	\$0	\$0	\$0
			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>OTHER LOCAL GOVERNMENTS</b>						
13310	00-133-100	General Government Services	\$0	\$0	\$0	\$0
13320	00-133-200	Protective Services	\$73,173	\$75,000	\$78,220	\$77,850
13330	00-133-300	Transportation Services	\$0	\$0	\$0	\$0
13370	00-133-700	Recreation Services	\$1,500	\$1,500	\$1,425	\$1,425
			<b>\$74,673</b>	<b>\$76,500</b>	<b>\$79,645</b>	<b>\$79,275</b>
<b>TOTAL SERVICE PROVIDED OTHER GOV'TS</b>			<b>\$74,673</b>	<b>\$76,500</b>	<b>\$79,645</b>	<b>\$79,275</b>
<b>SALES OF SERVICES</b>						
14100	00-141-000	General Government	\$2,946	\$2,200	\$1,671	\$2,000
14300	00-143-000	Transportation Services	\$3,324	\$2,500	\$1,470	\$1,500
14400	00-144-000	Environmental Health Services (Compostainers)	\$1,579	\$300	\$641	\$300
14700	00-147-000	Recreation & Cultural Services (Ball Field/Bandstand)	\$894	\$500	\$670	\$850
14900	00-149-000	Other Services	\$0	\$0	\$0	\$0
<b>TOTAL SALE OF SERVICES</b>			<b>\$8,743</b>	<b>\$5,500</b>	<b>\$4,452</b>	<b>\$4,650</b>
<b>FUNDS FROM OWN SOURCES</b>						
15100	00-151-000	Licenses & Permits (Street Excavation, Building/Development)	\$16,203	\$10,000	\$11,704	\$10,000
15200	00-152-000	Fines	\$3,985	\$4,000	\$2,760	\$3,000
15300	00-153-000	Rentals - Aliant	\$2,500	\$2,500	\$2,500	\$2,500
15300	00-153-200	Rentals - TownHall	\$28,800	\$30,000	\$30,000	\$32,400
15500	00-155-000	Return on Investments	\$22,889	\$16,012	\$17,333	\$15,000
15600	00-156-000	Interest on Taxes	\$14,833	\$14,000	\$14,142	\$14,000
15700	00-157-000	Donations- Other	\$16,426	\$16,000	\$0	\$0
15720	00-157-200	Round Up Fund	\$2,349	\$1,000	\$8	\$0
15740	00-157-400	Donations - Fire Dept	\$0	\$0	\$10,520	\$10,000
15760	00-157-600	Donations- Chamber of Commerce	\$0	\$0	\$2,139	\$2,500
<b>TOTAL FUNDS FROM OWN SOURCES</b>			<b>\$107,985</b>	<b>\$93,512</b>	<b>\$91,106</b>	<b>\$89,400</b>

TOWN OF MAHONE BAY  
STATEMENT OF REVENUE & EXPENDITURES

REVENUES			Actual 2007/08	Budget 2008/09	Actual 2008/09	Budget 2009/10
<b>UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>						
16100	Federal Government		\$0	\$0	\$0	\$0
<b>PROVINCIAL GOVERNMENT</b>						
16281	00-162-810	Municipal Grants Act-Operating	\$50,000	\$50,000	\$50,000	\$50,000
16286	00-162-860	Assessment Act-Farm Acreage	\$28	\$18	\$18	\$18
			<b>\$50,028</b>	<b>\$50,018</b>	<b>\$50,018</b>	<b>\$50,018</b>
<b>TOTAL UNCONDITIONAL TRANSFERS</b>			<b>\$50,028</b>	<b>\$50,018</b>	<b>\$50,018</b>	<b>\$50,018</b>
<b>CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>						
<b>FEDERAL GOVERNMENT</b>						
17100	00-171-000	Federal Government(Gas Tax Rebate)	\$32,753	\$40,500	\$0	\$0
<b>PROVINCIAL GOVERNMENTS</b>						
17524	00-175-240	Protective Services (EMO Grant)	\$2,795	\$500	\$1,000	\$500
17531	00-175-300	Transportation Services	\$0	\$25,000	\$5,223	\$0
17562	00-175-620	Community Development	\$0	\$0	\$0	\$15,000
17571	00-175-710	Recreation	\$0	\$0	\$0	\$0
17573	00-176-730	Heritage Properties	\$0	\$3,000	\$7,000	\$0
			<b>\$2,795</b>	<b>\$28,500</b>	<b>\$13,223</b>	<b>\$15,500</b>
<b>TOTAL CONDITIONAL TRANSFERS</b>			<b>\$35,548</b>	<b>\$69,000</b>	<b>\$13,223</b>	<b>\$15,500</b>
<b>LOCAL GOVERNMENTS</b>						
19120	00-191-200	Surplus of Prior Year/ Operating Reserves	\$0	\$0	\$0	\$5,223
19130	00-191-300	Transfers-Capital Reserves	\$0	\$83,000	\$28,000	\$0
19140	00-191-400	Transfers-Equipment Reserve	\$73,000	\$84,000	\$37,228	\$3,486
19190	00-191-900	Other (Dividend E/Light)	\$0	\$20,000	\$0	\$0
19195	00-191-950	Other (Dividend Water)	\$0	\$0	\$0	\$0
<b>TOTAL LOCAL GOVERNMENTS</b>			<b>\$73,000</b>	<b>\$187,000</b>	<b>\$65,228</b>	<b>\$8,709</b>
<b>Total Revenue</b>			<b>\$1,987,470</b>	<b>\$2,140,683</b>	<b>\$2,011,599</b>	<b>\$2,010,375</b>



STATEMENT OF REVENUE & EXPENDITURES  
GENERAL GOVERNMENT SERVICES

			Actual 2007/08	Budget 2008/09	Actual 2008/09	Budget 2009/10
<b>LEGISLATIVE</b>						
21110	00-211-100	Mayor or Warden (60%)	\$5,986	\$6,720	\$6,451	\$7,200
21130	00-211-300	Council's Account (60%)	\$18,844	\$21,480	\$20,130	\$22,200
21140	00-211-400	Councillor's Expenses	\$1,310	\$2,000	\$1,413	\$2,000
21112	00-211-900	Mayor's Expenses	\$169	\$2,000	\$828	\$2,000
21190	00-211-950	Council Expenses	\$2,141	\$2,200	\$2,270	\$2,600
			<b>\$28,450</b>	<b>\$34,400</b>	<b>\$31,092</b>	<b>\$36,000</b>
<b>ADMINISTRATIVE</b>						
21211	00-212-110	Lights - Town Hall	\$4,130	\$4,550	\$4,185	\$4,550
21212	00-212-120	Repairs - Town Hall	\$11,086	\$6,500	\$9,021	\$7,500
21213	00-212-130	Custodial Supplies - Town Hall	\$1,214	\$1,400	\$1,278	\$1,400
21214	00-212-140	Insurance - Town Hall	\$2,651	\$2,627	\$2,627	\$2,793
21214	00-212-145	Insurance- Liability & Admin	\$2,938	\$2,918	\$2,918	\$3,015
21215	00-212-150	Fuel - Town Hall	\$6,075	\$8,200	\$5,440	\$7,000
21216	00-212-160	Janitor's Labor	\$4,778	\$5,000	\$4,800	\$5,000
21217	00-212-170	Water/Sewer/Gargabe Fees - Town Hall	\$678	\$1,200	\$1,091	\$1,660
21218	00-212-180	Town Legal (100%)	\$1,465	\$3,000	\$0	\$3,000
21219	00-212-190	Office Expences	\$5,553	\$6,500	\$6,876	\$7,200
21219	00-212-191	Postage/Courier Inc Lease	\$4,425	\$5,000	\$5,580	\$6,000
21219	00-212-192	PhotoCopier/ Fax Charges & Toner	\$4,030	\$4,000	\$4,050	\$4,500
21219	00-212-193	Computer Maintenance	\$973	\$4,500	\$3,272	\$4,000
21219	00-212-195	Telephone/Internet	\$5,391	\$6,000	\$6,359	\$7,000
21219	00-212-196	Answering Service	\$1,164	\$1,300	\$1,202	\$1,300
			<b>\$56,552</b>	<b>\$62,695</b>	<b>\$58,699</b>	<b>\$65,918</b>
<b>FINANCIAL MANAGEMENT</b>						
21222	00-212-220	Auditors	\$8,881	\$9,500	\$9,615	\$10,000
21224	00-212-240	Clerk & Assistant Salaries (Portion)	\$51,252	\$59,390	\$53,882	\$68,000
21225	00-212-250	Advertising	\$2,621	\$2,000	\$1,884	\$2,000
			<b>\$62,753</b>	<b>\$70,890</b>	<b>\$65,381</b>	<b>\$80,000</b>
<b>TAXATION &amp; OTHER GENERAL ADMINISTRATIVE SERVICES</b>						
21243	00-212-430	Tax Rebates on Cancellations-Sec 69	\$5,202	\$6,500	\$5,967	\$7,000
21243	00-212-435	Reduced Taxes Sec 71	\$20,307	\$21,950	\$21,823	\$23,555
21248	00-212-480	Trfs to Assessment Services	\$21,575	\$22,314	\$22,314	\$23,921
21910	00-219-100	Elections, Plebiscites/Ratepayers Meetings	\$0	\$7,000	\$7,542	\$0
21920	00-219-200	Conventions /Mmberships/Travel Staff	\$3,177	\$4,000	\$1,947	\$4,000
21950	00219-500	Grants to Organizations	\$23,887	\$14,040	\$1,348	\$1,500
21960	00219-600	Grant to Fire Dept (Donations Received)	\$0	\$0	\$10,520	\$10,000
			<b>\$74,149</b>	<b>\$75,804</b>	<b>\$71,461</b>	<b>\$69,976</b>
<b>DEBT CHARGES-GENERAL GOVERNMENT</b>						
21711	00-217-110	Bank Charges	\$4,121	\$5,000	\$4,551	\$5,000
<b>VALUATION ALLOWANCES-GENERAL GOVERNMENT</b>						
21811	00-218-110	Allowance-Uncollectible Taxes (includes Sewer & Garbage)	\$8,529	\$3,000	\$6,193	\$3,000
<b>OTHER GENERAL SERVICES</b>						
21940	00-219-400	Intergovernmental Relations	\$0	\$0	\$0	\$0
21991	00-219-910	Employee Benefits	\$11,800	\$13,546	\$11,495	\$14,433
21996	00-219-960	Training Costs/Health & Safety (50%)	\$60	\$1,000	\$0	\$1,000
21998	00-219-980	Accurred Vacation Pay	\$837	\$100	(\$49)	\$1,225
			<b>\$12,697</b>	<b>\$14,646</b>	<b>\$11,446</b>	<b>\$16,658</b>
<b>Department Totals</b>			<b>\$247,251</b>	<b>\$266,435</b>	<b>\$248,823</b>	<b>\$276,552</b>

TOWN OF MAHONE BAY  
 STATEMENT OF REVENUE & EXPENDITURES  
 PROTECTIVE SERVICES

	Actual 2007/08	Budget 2008/09	Actual 2008/09	Budget 2009/10
<b>POLICE PROTECTION</b>				
22100 00-221-000 Policing-RCMP	\$226,357	\$236,664	\$237,022	<del>\$244,133</del>
22100 00-221-300 Crime Prevention	\$0	\$200	\$26	\$200
	<u>\$226,357</u>	<u>\$236,864</u>	<u>\$237,048</u>	<u>\$244,333</u>
<b>LAW ENFORCEMENT</b>				
22200 00-222-000 Prosecuting Attorney	\$75	\$500	\$2,315	\$2,000
22220 00-222-200 Trf to Correctional Services	\$24,359	\$24,347	\$24,347	\$25,315
22290 00-222-900 Bylaw Enforcement Officer	\$0	\$0	\$0	\$0
	<u>\$24,434</u>	<u>\$24,847</u>	<u>\$26,662</u>	<u>\$27,315</u>
<b>Department Total</b>	<b><u>\$250,791</u></b>	<b><u>\$261,711</u></b>	<b><u>\$263,710</u></b>	<b><u>\$271,648</u></b>

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

			Actual 2007/08	Budget 2008/09	Actual 2008/09	Budget 2009/10
<b>ADMINISTRATION</b>						
22411	00-224-110	Telephone	\$780	\$1,000	\$1,148	\$1,400
22412	00-224-120	Convention & Banquets	\$775	\$1,000	\$0	\$1,000
22413	00-224-130	Insurance - Firefighters	\$724	\$2,300	\$2,224	\$2,225
22414	00-224-140	Liability Insurance	\$2,708	\$1,877	\$1,877	\$1,908
			<b>\$4,987</b>	<b>\$6,177</b>	<b>\$5,249</b>	<b>\$6,533</b>
<b>FIRE FIGHTING FORCE</b>						
22421	00-224-210	Honourarium	\$10,000	\$10,000	\$10,000	\$10,000
22430	00-224-300	Fire Alarm System	\$3,821	\$4,300	\$3,902	\$4,300
22450	00-224-500	Water Supply & Hydrants	\$66,705	\$66,705	\$66,705	\$57,408
			<b>\$80,526</b>	<b>\$81,005</b>	<b>\$80,607</b>	<b>\$71,708</b>
<b>TRAINING</b>						
22461	00-224-610	Fire Fighter's School	\$360	\$2,500	\$1,698	\$4,000
			<b>\$360</b>	<b>\$2,500</b>	<b>\$1,698</b>	<b>\$4,000</b>
<b>FIRE STATION &amp; BUILDINGS</b>						
22471	00-224-710	Insurance	\$1,326	\$1,337	\$1,337	\$1,373
22472	00-224-720	Repairs	\$192	\$2,500	\$271	\$3,500
22473	00-224-730	Fuel	\$7,966	\$10,000	\$7,577	\$10,000
22474	00-224-740	Lights	\$4,371	\$4,500	\$5,038	\$5,331
22475	00-224-750	Water	\$669	\$825	\$719	\$1,222
22476	00-224-760	Janitor Supplies	\$1,129	\$1,200	\$1,210	\$1,400
			<b>\$15,654</b>	<b>\$20,362</b>	<b>\$16,152</b>	<b>\$22,826</b>
<b>FIRE FIGHTING EQUIPMENT</b>						
22481	00-224-810	Vehicles	\$11,220	\$10,000	\$5,513	\$10,000
22482	00-224-820	Hose & Couplings	\$10,895	\$0	\$98	\$0
22483	00-224-830	Uniforms	\$13	\$1,000	\$0	\$1,000
22484	00-224-840	Fire Wells	\$0	\$0	\$0	\$0
22485	00-224-850	Insurance	\$7,523	\$7,166	\$7,934	\$8,937
22486	00-224-860	Other Equipment	\$8,434	\$12,000	\$13,325	\$14,000
22487	00-224-870	Recharging	\$0	\$2,000	\$0	\$2,000
22488	00-224-880	Radio Repairs & Licenses	\$6,274	\$2,500	\$1,069	\$2,000
22489	00-224-890	Others Expenses	\$5,010	\$0	\$724	\$0
22490	00-224-900	FD-Debt Chgs-Interest	\$0	\$0	\$0	\$2,520
			<b>\$49,370</b>	<b>\$34,666</b>	<b>\$28,663</b>	<b>\$40,457</b>
<b>Department Totals</b>			<b>\$150,896</b>	<b>\$144,710</b>	<b>\$132,369</b>	<b>\$145,524</b>

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

			Actual 2007/08	Budget 2008/09	Actual 2008/09	Budget 2009/10
<b>EMERGENCY MEASURES</b>						
22500	00-225-000	Emergency Measures (REMC	\$3,416	\$3,000	\$1,460	\$3,200
			<b>\$3,416</b>	<b>\$3,000</b>	<b>\$1,460</b>	<b>\$3,200</b>
<b>OTHER PROTECTION SERVICES</b>						
22920	00-229-200	Building Inspectors	\$7,615	\$8,500	\$8,527	\$8,800
22930	00-229-300	Animal & Pest Control	\$102	\$400	\$226	\$400
			<b>\$7,716</b>	<b>\$8,900</b>	<b>\$8,753</b>	<b>\$9,200</b>
Department Totals			<b>\$11,132</b>	<b>\$11,900</b>	<b>\$10,213</b>	<b>\$12,400</b>

TOWN OF MAHONE BAY  
 STATEMENT OF REVENUE & EXPENDITURES  
 TRANSPORTATION SERVICES

			Actual 2008/09	Budget 2008/09	Actual 2008/09	Budget 2009/10
<b>ADMINISTRATION</b>						
23111	00-231-110	Employee Benefits (25%)	\$14,316	\$16,934	\$14,025	\$18,041
23111	00-231-111	PW Administration Salaries	\$21,768	\$22,500	\$22,611	\$23,260
23111	00-231-112	Travel Director of Operations	\$1,509	\$2,000	\$1,534	\$1,800
23111	00-231-113	Telephone- PW Dept	\$1,507	\$1,500	\$1,061	\$1,300
23111	00-231-114	Office Supplies/Memberships	\$213	\$400	\$299	\$400
23180	00-231-120	Liability Insurance	\$4,906	\$4,693	\$4,829	\$4,796
			<b>\$44,218</b>	<b>\$48,027</b>	<b>\$44,359</b>	<b>\$49,597</b>
<b>GENERAL EQUIPMENT</b>						
	00-231-211	Gas & Oil (Skid Steer)	\$983	\$1,000	\$1,139	\$1,500
	00-231-212	Insurance (Skid Steer)	\$404	\$380	\$380	\$385
	00-231-213	Repairs (Skid Steer)	\$728	\$1,500	\$2,583	\$3,000
231311	00-231-311	Gas & Oil (5 Ton Truck)	\$3,214	\$3,000	\$2,146	\$3,000
231312	00-231-312	Insurance (5 Ton Truck)	\$829	\$1,550	\$1,550	\$1,565
231313	00-231-313	Repairs (5 Ton Truck)	\$3,969	\$5,000	\$4,300	\$5,000
231331	00-231-331	Gas & Oil (1 Ton Truck)	\$781	\$1,500	\$1,376	\$1,500
231332	00-231-332	Insurance (1 Ton Truck)	\$930	\$882	\$882	\$895
231333	00-231-333	Repairs (1 Ton Truck)	\$2,477	\$4,000	\$5,670	\$6,000
231341	00-231-341	Gas & Oil (Loader)	\$1,330	\$2,500	\$1,198	\$2,500
231342	00-231-342	Insurance (Loader)	\$433	\$408	\$408	\$412
231343	00-231-343	Repairs (Loader)	\$1,832	\$6,500	\$1,810	\$5,000
231351	00-231-351	Repairs Ford Tractor	\$76	\$750	\$62	\$750
			<b>\$17,986</b>	<b>\$28,970</b>	<b>\$23,504</b>	<b>\$31,507</b>
<b>SMALL TOOLS</b>						
23140	00-231-400	SmallTools & Equipment	\$21	\$1,000	\$368	\$1,000
<b>WORKSHOPS, YARDS &amp; OTHER BUILDINGS</b>						
23151	00-231-510	P. W. Building - Lights	\$968	\$1,000	\$1,423	\$1,506
23152	00-231-520	P. W. Building - Fuel	\$1,493	\$2,200	\$1,440	\$2,000
23153	00-231-530	P. W. Building - Telephone	\$194	\$200	\$172	\$0
23154	00-231-540	P. W. Building - Insurance	\$688	\$694	\$1,214	\$712
23155	00-231-550	Shed - Oakland Lake+PW Build	\$0	\$1,000	\$287	\$1,000
23156	00-231-560	Shed - Salt Storage	\$0	\$500	\$0	\$539
			<b>\$3,344</b>	<b>\$5,594</b>	<b>\$4,536</b>	<b>\$5,757</b>
<b>OTHER</b>						
23190	00-231-910	Staff Training	\$490	\$750	\$0	\$750
23190	00-231-900	Other - Safety Clothing	\$70	\$1,000	\$577	\$1,000
			<b>\$560</b>	<b>\$1,750</b>	<b>\$577</b>	<b>\$1,750</b>

TOWN OF MAHONE BAY  
 STATEMENT OF REVENUE & EXPENDITURES  
 TRANSPORTATION SERVICES

			Actual 2008/09	Budget 2008/09	Actual 2008/09	Budget 2009/10
<b>ROADS &amp; STREETS</b>						
23231	00-232-310	Salaries	\$56,974	\$40,267	\$39,856	\$41,740
23233	00-232-330	Chloride & Cartage	\$0	\$500	\$0	\$500
23234	00-232-340	Salt & Cartage	\$23,849	\$21,000	\$22,994	\$23,000
23235	00-232-350	Sand & Gravel	\$2,550	\$3,000	\$2,451	\$3,000
23238	00-232-380	Patching Streets/Sidewalks - Materials	\$28,227	\$35,000	\$63,324	\$45,000
23239	00-232-390	Patching Streets - Other	\$3,839	\$4,000	\$5,736	\$6,000
232391	00-232-391	General Supplies & Expense	\$959	\$1,500	\$830	\$1,500
232392	00-232-392	Culverts - Materials	\$1,252	\$3,000	\$0	\$3,000
232395	00-232-395	Rentals	\$1,938	\$9,000	\$1,443	\$9,000
232396	00-232-396	Street Cleaning	\$0	\$1,000	\$0	\$1,000
			<b>\$119,586</b>	<b>\$118,267</b>	<b>\$136,634</b>	<b>\$133,740</b>
<b>STREET LIGHTING</b>						
23250	00-232-500	Street Lighting	<b>\$50,246</b>	<b>\$50,700</b>	<b>\$52,466</b>	<b>\$55,514</b>
<b>TRAFFIC SERVICE</b>						
23261	00-232-610	Street Signs	\$509	\$1,500	\$1,113	\$2,000
23262	00-232-620	Painting Lines	\$3,680	\$5,000	\$4,442	\$5,000
23263	00-232-630	Maintence to Crossings	\$0	\$0	\$0	\$0
23264	00-232-640	Engineering Services	\$0	\$0	\$132	\$0
			<b>\$4,189</b>	<b>\$6,500</b>	<b>\$5,687</b>	<b>\$7,000</b>
<b>PUBLIC TRANSIT</b>						
23510	00-235-100	Public Transit	<b>\$0</b>	<b>\$1,400</b>	<b>\$0</b>	<b>\$5,223</b>
<b>DEBT CHARGES - TRANS SERV</b>						
23721	00-237-210	Debenture Interest PW	<b>\$1,099</b>	<b>\$6,143</b>	<b>\$2,572</b>	<b>\$4,560</b>
<b>Department Totals</b>			<b>\$241,248</b>	<b>\$268,351</b>	<b>\$270,703</b>	<b>\$295,648</b>

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

			Actual 2007/08	Budget 2008/09	Actual 2008/09	Budget 2009/10
<b>SEWAGE COLLECTION SYSTEM</b>						
24221	00-242-210	Salaries	\$13,984	\$19,720	\$18,246	\$20,370
24211	00-242-211	SWR - Administration	\$4,837	\$5,000	\$5,025	\$5,170
24223	00-242-230	Material Expense	\$8,886	\$8,500	\$7,527	\$15,000
	00-242-233	Scada Data Lines	\$0	\$0	\$0	\$2,000
	00-242-235	Monitoring/Testing Fees	\$0	\$1,800	\$0	\$2,100
24224	00-242-240	Sewer Cleaning Fees	\$8,325	\$8,500	\$3,417	\$8,500
24225	00-242-250	Electricity	\$42,982	\$45,000	\$44,298	\$46,872
	00-242-255	Chemicals-Chlorine	\$0	\$0	\$3,171	\$2,000
24226	00-242-260	Insurance	\$835	\$843	\$843	\$870
	00-242-270	Training Costs - SWR	\$0	\$500	\$0	\$1,500
			<b>\$79,849</b>	<b>\$89,863</b>	<b>\$82,527</b>	<b>\$104,382</b>
<b>GARBAGE &amp; WASTE DISPOSAL</b>						
24323	00-243-230	Trucking Costs	\$51,500	\$54,872	\$52,393	\$54,740
24324	00-243-240	Public Area Waste Collection/Disposal	\$4,177	\$4,300	\$4,367	\$4,600
			<b>\$55,677</b>	<b>\$59,172</b>	<b>\$56,760</b>	<b>\$59,340</b>
<b>MUNICIPAL DUMP</b>						
24331	00-243-310	Dump Contract (Operating)	\$61,636	\$75,583	\$62,171	\$64,160
			<b>\$61,636</b>	<b>\$75,583</b>	<b>\$62,171</b>	<b>\$64,160</b>
<b>DEBT CHARGES-ENVIRN HEALTH</b>						
24721	00-247-210	Debenture Interest - S&G	\$4,176	\$2,951	\$2,867	\$2,931
			<b>\$4,176</b>	<b>\$2,951</b>	<b>\$2,867</b>	<b>\$2,931</b>
<b>Department Totals</b>			<b>\$201,337</b>	<b>\$227,569</b>	<b>\$204,325</b>	<b>\$230,813</b>

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

			Actual 2007/08	Budget 2008/09	Actual 2008/09	Budget 2009/10
<b>HOUSING</b>						
25100	00-251-100	Cemeterys - Operating Grant	\$7,500	\$7,500	\$7,500	<del>\$7,500</del>
25310	00-253-100	Deficit-Regional Housing	\$9,953	\$10,000	\$10,028	\$10,000
Department Total			<b>\$17,453</b>	<b>\$17,500</b>	<b>\$17,528</b>	<b>\$17,500</b>

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

			Actual 2007/08	Budget 2008/09	Actual 2008/09	Budget 2009/10
<b>ENVIRONMENTAL PLANNING &amp; ZONING</b>						
26120	00261-400	Regional Planning	\$35,785	\$36,414	\$36,702	\$37,506
26120	00-261-100	Sustainability Project	\$0	\$5,000	\$152	\$21,000
26120	00-261-200	Engineering Services	\$18,632	\$3,000	\$2,942	\$3,000
26120	00-261-300	Legal Services/ Advertising	\$10,531	\$8,000	\$7,492	\$7,500
			<b>\$64,948</b>	<b>\$52,414</b>	<b>\$47,288</b>	<b>\$69,006</b>
<b>COMMUNITY DEVELOPMENT</b>						
26250	00-262-500	Regional Development Agency	\$3,408	\$3,033	\$2,640	\$3,175
	00-262-900	Economic Development Other	\$100	\$1,500	\$1,050	\$1,500
			<b>\$3,508</b>	<b>\$4,533</b>	<b>\$3,690</b>	<b>\$4,675</b>
<b>OTHER ENVIRONMENTAL SERVICES</b>						
26910	00-262-400	Public Comfort Stations	\$15,183	\$15,500	\$14,595	\$16,000
26240	00-262-450	Community Beautification	\$2,430	\$3,000	\$2,226	\$2,500
26910	00-269-100	Tourism	\$5,312	\$8,130	\$6,378	<del>\$9,040</del>
26920	00-269-200	Public Receptions	\$450	\$300	\$200	\$300
26990	00-269-920	Wharf Expenses	\$923	\$1,500	\$1,487	\$2,000
			<b>\$24,298</b>	<b>\$28,430</b>	<b>\$24,886</b>	<b>\$29,840</b>
Department Totals			<b>\$92,755</b>	<b>\$85,377</b>	<b>\$75,864</b>	<b>\$103,521</b>

NOTE: TWO TOTALS ON THIS PAGE



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

			Actual 2007/08	Budget 2008/09	Actual 2008/09	Budget 2009/10
<b>ADMINISTRATION</b>						
27110	00-271-111	Rec Administration Salaries	\$2,418	\$2,500	\$2,512	\$2,580
			<b>\$2,418</b>	<b>\$2,500</b>	<b>\$2,512</b>	<b>\$2,580</b>
<b>PROGRAMS &amp; SERVICES</b>						
27190	00-271-910	Community Grant Program	\$1,800	\$1,500	\$1,540	\$2,500
27190	00-271-920	Special Projects	\$866	\$900	\$669	\$750
27190	00-271-930	Department Sponsored Programing	\$0	\$0	\$0	\$0
27190	00-271-940	Summer Programs	\$0	\$0	\$0	\$0
27190	00-271-950	Program Development	\$0	\$0	\$0	\$0
27190	00-271-960	Professional Development	\$107	\$200	\$70	\$200
			<b>\$2,773</b>	<b>\$2,600</b>	<b>\$2,279</b>	<b>\$3,450</b>
<b>PARKS PLAYGROUNDS FIELDS</b>						
27180	00-271-800	Parks Fields Playgrounds	\$2,686	\$5,000	\$2,234	\$5,600
27180	00-271-810	Insurance	\$594	\$577	\$577	\$592
27180	00-271-820	Labour	\$9,930	\$11,250	\$11,267	\$11,540
27180	00-271-830	Travel/Mileage	\$1,628	\$2,100	\$1,511	\$2,000
27130	00-271-935	Swimming Pool Operation	\$9,292	\$11,000	\$9,809	\$11,000
			<b>\$24,131</b>	<b>\$29,927</b>	<b>\$25,398</b>	<b>\$30,732</b>
<b>CULTURAL BUILDINGS &amp; FACILITIES</b>						
27252	00-272-520	SouthShore Regional Library	\$4,850	\$5,056	\$5,056	\$5,200
27270	00-272-700	Heritage Properties	\$118	\$3,000	\$7,000	\$0
27275	00-272-750	Founders Museum	\$0	\$0	\$6,404	\$6,900
27280	00-272-800	Field of Honour	\$0	\$0	\$0	\$500
27290	00-272-900	Bandstand Maintenance	\$1,277	\$1,000	\$959	\$2,000
			<b>\$6,245</b>	<b>\$9,056</b>	<b>\$19,419</b>	<b>\$14,600</b>
<b>Department Totals</b>			<b>\$35,567</b>	<b>\$44,083</b>	<b>\$49,608</b>	<b>\$51,362</b>

TOWN OF MAHONE BAY  
 STATEMENT OF REVENUE & EXPENDITURES  
 EDUCATION

			Actual	Budget	Actual	Budget
			2007/08	2008/09	2008/09	2009/10
<b>EDUCATION</b>						
<b>EDUCATION</b>						
28811	00-288-110	Education - Mandatory Contribution	\$290,364	\$296,710	\$296,712	\$310,246

TOWN OF MAHONE BAY  
 STATEMENT OF REVENUE & EXPENDITURES  
 FISCAL SERVICES

<b>FISCAL SERVICES</b>						
<b>DEBT CHARGES</b>						
28131	00-281-310	Principal Installments or Sinking Fund Reg.	\$47,500	\$13,500	\$13,500	\$22,400
			<u>\$47,500</u>	<u>\$13,500</u>	<u>\$13,500</u>	<u>\$22,400</u>

<b>TRANSFER TO OWN FUNDS &amp; AGENCIES-OTHER FUNDS</b>						
28221	00-282-210	Special Reserve Fund - Capital	\$132,894	\$40,500	\$0	\$0
28222	00-282-220	Special Reserve Fund-Equipment	\$60,737	\$61,743	\$74,080	\$61,000
28223	00-282-230	Special Reserve Fund-Operating	\$10,000	\$10,000	\$27,223	\$63,540
28223	00-282-235	Special Reserve Op -Round Up Fund	\$2,352	\$1,000	\$0	\$0
28224	00-282-240	General Capital Fund (from Revenue)	\$155,179	\$389,594	\$256,963	\$148,221
			<u>\$361,162</u>	<u>\$502,837</u>	<u>\$358,266</u>	<u>\$272,761</u>

Department Totals			<u>\$408,662</u>	<u>\$516,337</u>	<u>\$371,766</u>	<u>\$295,161</u>
-------------------	--	--	------------------	------------------	------------------	------------------

**NOTE 2 TOTALS ON THIS PAGE**

**TOWN OF MAHONE BAY CAPITAL BUDGETS  
2009/10**

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

	BUDGET
Garbage Fees	39,000
Deed transfer tax	35,000
Sewer Fees	105,000
<b>Tax Rate</b>	<b>1,631</b>
<b>Net Revenue Available</b>	<b><u>180,631</u></b>

**Town of Mahone Bay Capital Budget Considerations**

	BUDGET
<b>Debt Charges 2009/10</b>	<b>32,410</b>
Renovations Town Hall	115,000 CR
Town Hall Furnishings/ Equipment	12,000 OR
New Fire Pumper	393,800 CL &ER
Fire Hall Roof Replacement	15,000
Fire Hall Casade System	40,000 ER
Public Works Building Detailed Design	38,000
Sidewalk Accessibility	9,000
Guard Rail -Main Street	5,000
Pave Hedge Row	23,000
Paving LongHill Rd	176,800 Build Canada
Sewer LongHill Road	183,750 Build Canada
Overhall Sewer Lift Pumps Station #1	18,500 ER
Scada System- Pumping Stations	31,500 Build Canada &PCAP
Solid Waste Capital	31,000
<b>Total Capital Projects 2009/10</b>	<b><u>1,092,350</u></b>
Donations	0
Capital Reserve	-100,000
Operating Reserve	-12,000
Electric Light Dividend	-20,000
Capital Contributions	0
Operating Surplus	0
Capital Borrowing	-395,183
Equipment Reserve/Other	-40,000
Equipment Reserve/ Fire Dept	-118,800
Capital Grants PCAP	-10,846
Build Canada Grant	-247,300
<b>Net Capital/Revenue</b>	<b><u>148,221</u></b> Agrees with 2-82-240
<b>NET Capital/2008/09 including Debt Charges</b>	<b><u>180,631</u></b>
<b>Unallocated Funds</b>	<b><u>0</u></b>

TOWN OF MAHONE BAY CAPITAL BUDGETS  
2009/10

Transfer to Equipment Reserves for 2009/10

Reserve for Wharf Repairs	2,500	Tax Rate
Playground Equipment Reserve	2,500	Tax Rate
Fire Fighting Equipment	41,000	Fire Service Fees
General Equipment Reserve	15,000	Tax Rate
<b>Total Trf to Equip Reserve 2008/09</b>	<b>61,000</b>	

Transfer to Operating Reserve for 2009/10

Unallocated Operating Reserve	50,000	
Sewerage Treatment Plant Sludge Removal	10,000	to be yearly for 10 years
	<b>60,000</b>	Tax Rate

<b>Total TOWN CAPITAL 2009/10 Gross</b>	<b>1,213,350</b>
<b>Total TOWN CAPITAL 2009/10 Net</b>	<b>301,631</b>

Other Capital Consideration

Pave Edgewater Street (Town Line to Churches)	145,000
Pave Main Street (Town Line to Mahone Insurance)	80,000
Wharf Repairs	200,000
<b>TOTAL</b>	<b>425,000</b>

Capital Loan/Grants

We should pursue discussions with our new MLA & MP  
to get cost sharing on the above items  
The Paving is on the main highway that goes through the Town  
The Wharf used to be a Federal responsibility  
Ideal interest rates, we pay 1.5% at BMO

TOWN OF MAHONE BAY CAPITAL BUDGETS  
2009/10

<b>Water Utility</b>	<b>BUDGET</b>	
Land Purchase Watershed	40,000	Jet Construction
Intake Screen - Pumphouse	3,000	Water Depreciation Funds
Hydrant Replacements		0 Water Depreciation Funds
New Water Meters	2,000	Water Depreciation Funds
Tapping Machine	2,000	
<b>Total</b>	<b><u>47,000</u></b>	
Balance Water Phase 1 & Phase 2	60,000	Intake House design, Security Cameras, Bal Phase 2
Watermain Replacement Long Hill Rd	165,000	Building Canada Fund
<b>Total</b>	<b>225,000</b>	
<b>Total Water Capital 2009/10</b>	<b><u><u>272,000</u></u></b>	

<b>Financing of Water Projects</b>		
Depreciation Funds	-47,000	
Build Canada Fund	-110,000	
Infrastructure Grant	-40,000	
Other Grant	-20,000	
Capital Loan	-55,000	
<b>Total Financing</b>	<b><u><u>-272,000</u></u></b>	
Net Capital from Revenue	<u><u>0</u></u>	Agrees with 10-229-400

Note: Depreciation Funds also used for Principal Debt Charges 45,000  
Town will be receiving Gas Tax Grant that will be applied to Phase 2 Water costs incurred in 2008/09 81,110

**TOWN OF MAHONE BAY CAPITAL BUDGETS  
2009/10**

<b>Electric Utility</b>	<b>Budget</b>
New Meters	6,000
Transformers	10,500
Maders Cove Line Replacement	2,000
Jackie Spidle Street Light	1,000
Post Office /Clairmount St Pole & Service	3,000
Line Replacement - Town Hall to Clearway	13,000
Kinburn Complexes	5,000
Ford Ranger	15,000
<b>Total Capital for 2009/10</b>	<b><u>55,500</u></b>

**Electric Utility - Capital Funding Sources**

	<b>Budget</b>
Capital Contribution Spidle	1,000
Depreciation Funds	54,500
	<b><u>55,500</u></b>

**Net: Capital/Revenue** 0 Agrees with 20-635-000

**Hybird Utility Truck with Boom**      **225,000**      **To be Ordered in 2009/10 for delivery 2010/11  
Financed by a Capital Loan**

TOWN OF MAHONE BAY  
WATER UTILITY  
SUMMARY of REVENUE & EXPENDITURES

		Actual 2006/07	Budget 2007/08	Actual 2008/09	Budget 2009/10
<b>OPERATING REVENUE</b>					
11000	Metered Sales	\$173,730	\$177,000	\$182,765	\$288,769
12000	Flat Rate Sales	\$0	\$0	\$0	\$0
13000	Public Fire Protection	\$66,705	\$66,705	\$67,105	\$57,408
14000	Sprinkler Service	\$1,440	\$1,440	\$1,440	\$1,440
15000	Sales to Other Utilities	\$0	\$0	\$0	\$0
16000	Forfeited Discount	\$0	\$0	\$0	\$0
17000	Other Operating Revenue	\$2,952	\$1,000	\$2,812	\$2,500
		<b>\$244,827</b>	<b>\$246,145</b>	<b>\$254,122</b>	<b>\$350,117</b>
<b>OPERATING EXPENDITURE</b>					
21000	Source of Supply	\$12,184	\$6,000	\$453	\$2,000
22000	Pumping	\$11,031	\$16,849	\$15,582	\$18,617
23000	Water Treatment	\$58,143	\$68,694	\$95,591	\$104,727
24000	Transmission & Distribution	\$50,286	\$65,029	\$51,300	\$66,700
25000	Administration & General	\$71,336	\$86,402	\$75,901	\$91,764
26000	Depreciation	\$54,041	\$56,000	\$62,725	\$66,936
27000	Taxes	\$542	\$700	\$580	\$700
28000	Other Operating Expenditures	\$0	\$0	\$0	\$0
		<b>\$257,562</b>	<b>\$299,674</b>	<b>\$302,132</b>	<b>\$351,444</b>
	<b>OPERATING PROFIT</b>	<b>(\$12,735)</b>	<b>(\$53,529)</b>	<b>(\$48,010)</b>	<b>(\$1,327)</b>
18000	Non- Operating Revenue	<b>\$85,718</b>	<b>\$93,750</b>	<b>\$673</b>	<b>\$45,500</b>
29000	Non-Operating Expenditures	<b>\$132,643</b>	<b>\$137,674</b>	<b>\$56,473</b>	<b>\$91,500</b>
	<b>Excess of Revenue Over Expenditur</b>	<b>(\$59,660)</b>	<b>(\$97,453)</b>	<b>(\$103,810)</b>	<b>(\$47,327)</b>

TOWN OF MAHONE BAY  
 WATER UTILITY  
 STATEMENT OF OPERATING REVENUE

		Actual 2007/08	Budget 2008/09	Actual 2008/09	Budget 2009/10
11000	METERED SALES				
11100	10-211-100 Residential	\$116,293	\$117,000	\$117,934	\$186,336
11200	10-211-200 Commercial	\$57,437	\$60,000	\$64,831	\$102,433
11300	Industrial	\$0	\$0	\$0	\$0
11400	Vessels	\$0	\$0	\$0	\$0
		<u>\$173,730</u>	<u>\$177,000</u>	<u>\$182,765</u>	<u>\$288,769</u>
12000	FLAT RATE SALES				
12100	Residential	\$0	\$0	\$0	\$0
12200	Commercial/Institutional	\$0	\$0	\$0	\$0
12300	Industrial	\$0	\$0	\$0	\$0
		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
13000	FIRE PROTECTION				
13100	10-213-100 Public Fire Protection	\$66,705	\$66,705	\$67,105	\$57,408
13200	Private Fire Protection (Other Municipi	\$0	\$0	\$0	\$0
13300	Private Fire Protection (Other)	\$0	\$0	\$0	\$0
		<u>\$66,705</u>	<u>\$66,705</u>	<u>\$67,105</u>	<u>\$57,408</u>
14000	10-214-000 SPRINKLER SERVICE	<u>\$1,440</u>	<u>\$1,440</u>	<u>\$1,440</u>	<u>\$1,440</u>
15000	SALES TO OTHER UTILITIES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
16000	FORFEITED DISCOUNTS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
17000	OTHER OPERATING REVENUE				
17100	10-217-100 Special Services	\$2,952	\$1,000	\$2,812	\$2,500
17200	Rent	\$0	\$0	\$0	\$0
		<u>\$2,952</u>	<u>\$1,000</u>	<u>\$2,812</u>	<u>\$2,500</u>
	TOTAL	<u>\$244,827</u>	<u>\$246,145</u>	<u>\$254,122</u>	<u>\$350,117</u>



TOWN OF MAHONE BAY  
WATER UTILITY  
18000 NON-OPERATING REVENUE

		Actual 2007/08	Budget 2008/09	Actual 2008/09	Budget 2009/10
18000	NON-OPERATING REVENUE				
18100	Jobbing & Contract	\$0	\$0	\$0	\$0
18200	10-218-200 Interest	\$718	\$0	\$673	\$500
18300	10-218-300 Grants	\$0	\$0	\$0	\$0
18400	10-218-400 Appropriations From Other Funds	\$0	\$0	\$0	\$0
18500	10-218-500 Amortization of Deferred Assistance	\$0	\$0	\$0	\$0
18600	10-218-600 Transfer From Depreciation Fund	\$85,000	\$93,750	\$0	<del>\$45,000</del>
18900	10-218-900 Other	\$0	\$0	\$0	\$0
		<b>\$85,718</b>	<b>\$93,750</b>	<b>\$673</b>	<b>\$45,500</b>
	<b>TOTAL REVENUE</b>	<b>\$330,544</b>	<b>\$339,895</b>	<b>\$254,795</b>	<b>\$395,617</b>

TOWN OF MAHONE BAY  
 WATER UTILITY  
 21000 SOURCE OF SUPPLY

			Actual 2007/08	Budget 2008/09	Actual 2008/09	Budget 2009/10
21100	10-211-100	SUPERVISION & ENGINEERING	\$12,184	\$6,000	\$453	\$0
21200		OPERATING LABOR	\$0	\$0	\$0	\$0
21300		OPERATION SUPPLIES & EXPENS	\$0	\$0	\$0	\$0
21400		MAINTENANCE OF PLANT				
21410		Reservoirs	\$0	\$0	\$0	\$0
21420		Intakes	\$0	\$0	\$0	\$2,000
21430		Wells & Springs	\$0	\$0	\$0	\$0
21440		Other	\$0	\$0	\$0	\$0
			\$0	\$0	\$0	\$2,000
21500		WATER PURCHASED	\$0	\$0	\$0	\$0
21600		RENTS	\$0	\$0	\$0	\$0
21900		OTHER	\$0	\$0	\$0	\$0
		TOTAL	\$12,184	\$6,000	\$453	\$2,000

TOWN OF MAHONE BAY  
 WATER UTILITY  
 22000 PUMPING

		Actual 2007/08	Budget 2008/09	Actual 2008/09	Budget 2009/10
22100	SUPERVISION & ENGINEERING	\$0	\$0	\$0	\$0
22200	10-222-200 OPERATING LABOR	\$2,261	\$2,849	\$2,690	\$2,950
22300	10-222-300 FUEL	\$0	\$0	\$0	\$0
22400	10-222-400 POWER PURCHASED	\$8,432	\$10,000	\$10,684	\$11,667
22500	MAINTENANCE OF PLANT				
22510	10-222-510 Structures & Improvements	\$16	\$2,500	\$0	\$2,000
22520	10-222-520 Pumping Equipment	\$322	\$1,500	\$2,208	\$2,000
		\$338	\$4,000	\$2,208	\$4,000
22600	RENTS	\$0	\$0	\$0	\$0
22900	10-222-900 OTHER	\$0	\$0	\$0	\$0
	TOTAL	\$11,031	\$16,849	\$15,582	\$18,617

TOWN OF MAHONE BAY  
 WATER UTILITY  
 23000 WATER TREATMENT

		Actual 2007/08	Budget 2008/09	Actual 2008/09	Budget 2009/10
23100	SUPERVISION & ENGINEERING				
10-223-100	Treatment - Supervision & Engin.	\$0	\$0	\$0	\$0
10-241-100	WTR - Administration Salaries	\$9,675	\$10,000	\$10,049	\$10,340
		<u>\$9,675</u>	<u>\$10,000</u>	<u>\$10,049</u>	<u>\$10,340</u>
23200	10-223-200 OPERATING LABOR	<u>\$9,042</u>	<u>\$11,394</u>	<u>\$9,657</u>	<u>\$11,790</u>
23300	OPERATION SUPPLIES & EXPENSES				
23310	10-223-310 Chemicals & Additives	\$13,434	\$15,000	\$35,603	\$35,000
23390	10-223-390 Water Testing Fees	\$14,267	\$14,000	\$14,689	\$15,000
		<u>\$27,702</u>	<u>\$29,000</u>	<u>\$50,292</u>	<u>\$50,000</u>
23400	MAINTENANCE OF PLANT				
23410	10-223-410 Treatment Structures & Improvemen	\$235	\$2,000	\$1,139	\$2,000
23410	10-223-415 Fuel & Electricity	\$10,877	\$12,300	\$23,246	\$24,597
	10-223-418 Internet/ Scada	\$0	\$0	\$0	\$1,000
23420	10-223-420 Treatment - Equipment	\$612	\$4,000	\$1,208	\$5,000
		<u>\$11,724</u>	<u>\$18,300</u>	<u>\$25,593</u>	<u>\$32,597</u>
23500	RENT	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
23900	OTHER	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	TOTAL	<u>\$58,143</u>	<u>\$68,694</u>	<u>\$95,591</u>	<u>\$104,727</u>

TOWN OF MAHONE BAY  
WATER UTILITY  
24000 TRANSMISSION & DISTRIBUTION

		Actual 2007/08	Budget 2008/09	Actual 2008/09	Budget 2009/10
24100	10-224-100 SUPERVISION & ENGINEERING	\$4,385	\$0	\$0	\$0
24200	MAPS & RECORDS	\$0	\$0	\$0	\$0
24300	OPERATION LABOR				
24310	10-224-310 Mains	\$33,907	\$42,729	\$40,353	\$44,200
		<b>\$33,907</b>	<b>\$42,729</b>	<b>\$40,353</b>	<b>\$44,200</b>
24400	MAINTENANCE OF PLANTS				
24410	10-224-410 Reservoirs	\$370	\$2,000	\$142	\$500
24420	10-224-420 Structures & Improvements	\$0	\$0	\$0	\$2,000
24430	10-224-430 Distribution Mains	\$3,478	\$5,000	\$830	\$5,000
24430	10-224-435 Transmission Mains	\$0	\$3,000	\$423	\$3,000
24440	10-224-491 Services	\$716	\$2,000	\$1,862	\$2,000
24440	10-224-492 Meters	\$0	\$500	\$0	\$500
24440	10-224-493 Hydrants	\$554	\$1,000	\$19	\$1,000
		<b>\$5,118</b>	<b>\$13,500</b>	<b>\$3,276</b>	<b>\$14,000</b>
24500	10-224-500 RENT	\$0	\$0	\$0	\$0
24600	10-224-600 STORE EXPENSES	\$0	\$0	\$0	\$0
24700	10-224-700 TRANSPORTATION	\$5,265	\$7,000	\$6,853	\$7,000
24800	10-224-800 SHOP EXPENSES	\$1,474	\$1,500	\$818	\$1,500
24900	10-224-900 OTHER	\$136	\$300	\$0	\$0
	TOTAL	<b>\$50,286</b>	<b>\$65,029</b>	<b>\$51,300</b>	<b>\$66,700</b>

TOWN OF MAHONE BAY  
WATER UTILITY  
5000 ADMINISTRATION & GENERAL

		Actual 2007/08	Budget 2008/09	Actual 2008/09	Budget 2009/10
25100	CONSUMER ACCOUNTING & COLLECTING				
25110	10-225-100 Supervision	\$0	\$0	\$0	\$0
25120	10-225-120 Meter Reading	\$0	\$0	\$0	\$0
25130	10-225-130 Billing & Accounting	\$0	\$0	\$0	\$0
25140	10-225-140 Collection	\$0	\$0	\$0	\$0
25150	10-225-150 Uncollectible Accounts	\$528	\$1,500	\$815	\$1,500
25190	10-225-190 Other	\$0	\$0	\$0	\$0
		<u>\$528</u>	<u>\$1,500</u>	<u>\$815</u>	<u>\$1,500</u>
25200	SALARIES				
25220	10-225-220 Allocated	\$28,183	\$33,770	\$30,895	\$38,820
25290	10-225-290 Officers & Executives	\$4,497	\$4,700	\$4,732	\$4,900
		<u>\$32,680</u>	<u>\$38,470</u>	<u>\$35,627</u>	<u>\$43,720</u>
25300	GENERAL OFFICE EXPENSES				
25320	10-225-320 Training Costs/Health & Safety (25%	\$2,420	\$3,500	\$834	\$3,500
25330	10-225-330 General Office	\$907	\$1,000	\$844	\$1,000
25340	10-225-340 Allocated Office Expenses	\$8,400	\$9,000	\$9,000	\$10,200
25330	10-225-350 Advertising	\$509	\$1,000	\$527	\$600
25330	10-225-360 Mileage Water Staff	\$2,551	\$3,000	\$1,725	\$2,500
25330	10-225-370 Telephone/Internet	\$1,811	\$2,500	\$4,057	\$2,500
25330	10-225-380 Employee Benefits	\$11,212	\$13,546	\$11,908	\$14,544
		<u>\$27,811</u>	<u>\$33,546</u>	<u>\$28,895</u>	<u>\$34,844</u>
25400	PROFESSIONAL FEES				
25410	10-225-410 Auditors	\$3,952	\$4,500	\$3,686	\$4,500
25420	10-225-420 Legal	\$677	\$1,000	\$1,081	\$1,000
25430	10-225-430 Special Services	\$0	\$0	\$0	\$0
		<u>\$4,629</u>	<u>\$5,500</u>	<u>\$4,767</u>	<u>\$5,500</u>
25500	10-225-500 REGULATORY EXPENSES	<u>\$750</u>	<u>\$2,500</u>	<u>\$911</u>	<u>\$1,200</u>
25600	10-225-600 INSURANCE	<u>\$4,938</u>	<u>\$4,886</u>	<u>\$4,886</u>	<u>\$5,000</u>
25700	10-225-700 RENTS OF GENERAL PROPERTY	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
25800	10-225-800 MAINTENCE OF GENERAL PROPE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
25900	10-225-900 OTHER ( H.S.T.)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	TOTAL	<u>\$71,336</u>	<u>\$86,402</u>	<u>\$75,901</u>	<u>\$91,764</u>
26000	10-226-000 DEPRECIATION	<u>\$54,041</u>	<u>\$56,000</u>	<u>\$62,725</u>	<u>\$66,936</u>
27000	10-227-000 TAXES	<u>\$542</u>	<u>\$700</u>	<u>\$580</u>	<u>\$700</u>

TOWN OF MAHONE BAY  
 WATER UTILITY  
 29000 NON-OPERATING EXPENDITURES

		Actual 2007/08	Budget 2008/09	Actual 2008/09	Budget 2009/10
29100	REDEMPTION OF LONG TERM DEBT				
29110	10-229-110 Principal	\$18,500	\$18,500	\$18,500	\$45,000
29120	10-229-120 Sinking Fund	\$0	\$0	\$0	\$0
		<u>\$18,500</u>	<u>\$18,500</u>	<u>\$18,500</u>	<u>\$45,000</u>
29200	10-229-200 INTEREST ON LONG TERM DEBT	<u>\$19,258</u>	<u>\$16,604</u>	<u>\$27,627</u>	<u>\$42,000</u>
29300	OTHER INTEREST				
29320	10-229-300 Non-Oper.-Other Interest	\$22	\$0	\$178	\$0
29310	10-293-100 Bank Charges	\$0	\$0	\$0	\$0
29320	10-293-200 Short Term Borrowing	\$7,875	\$8,820	\$10,168	\$4,500
29330	10-293-300 Interfund	\$0	\$0	\$0	\$0
		<u>\$7,897</u>	<u>\$8,820</u>	<u>\$10,346</u>	<u>\$4,500</u>
29400	10-229-400 CAPITAL EXPENDITURES OUT OF REVENUE	<u>\$86,987</u>	<u>\$93,750</u>	<u>\$0</u>	<u>\$0</u>
29900	10-229-900 OTHER	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	TOTAL	<u>\$132,643</u>	<u>\$137,674</u>	<u>\$56,473</u>	<u>\$91,500</u>

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

			Actual 2007/08	Budget 2008/09	Actual 2008/09	Budget 2009/10
501	20-501-000	Domestic Service-Sales	\$589,770	\$614,100	\$642,805	\$680,152
502	20-502-000	Commercial Service-Sales	\$51,326	\$53,440	\$48,372	\$51,182
504	20-504-000	Industrial Power-Sales	\$616,933	\$642,380	\$663,323	\$701,862
505	20-505-000	Street Lighting	\$49,650	\$51,700	\$57,394	\$60,729
510	20-510-000	Misc Revenue (Conn Charges)	\$10,204	\$5,000	\$7,123	\$5,000
510	20-510-100	Electrical Wiring Permit Fees	\$0	\$0	\$3,961	\$3,000
511	20-511-000	Interest on Overdue Accounts	\$3,769	\$3,800	\$6,333	\$5,000
523	20-523-000	Non-Operating Revenue				
		Interest Revenue	\$6,284	\$5,000	\$2,429	\$2,000
530	20-530-000	Non-Operating Revenue				
		Other	\$28,097	\$34,180	\$16,335	\$12,000
550	20-550-000	Transfer from Depreciation Funds	\$81,159	\$71,000	\$0	\$0
		<b>TOTAL REVENUE</b>	<b>\$1,437,192</b>	<b>\$1,480,600</b>	<b>\$1,448,075</b>	<b>\$1,520,925</b>

611	20-611-000	Power Purchased	<b>\$1,015,425</b>	<b>\$1,037,925</b>	<b>\$1,071,153</b>	<b>\$1,160,514</b>
614	20-614-000	Supervision Salaries	\$9,675	\$10,000	\$10,049	\$10,300
614.1	20-614-100	Salaries	\$66,027	\$78,200	\$76,781	\$91,120
620.4	20-620-420	Staff Mileage	\$511	\$1,200	\$419	\$800
620.9	20-620-900	Employee Benefits	\$19,148	\$23,706	\$22,786	\$26,168
	20-614-150	Engineering/Consultants	\$0	\$4,000	\$3,000	\$2,000
	20-614-175	Contracted Services -Operating	\$8,551	\$4,000	\$3,862	\$3,500
614.2	20-614-200	Supplies	\$10,105	\$5,000	\$2,872	\$8,000
	20-614-260	Staff Communications -Cell Phones	\$1,630	\$1,700	\$855	\$1,500
	20-614-270	Electrical Inspection Services	\$0	\$5,000	\$676	\$3,000
614.3	20-614-300	Meters Expenses	\$941	\$2,500	\$2,892	\$5,000
614.4	20-614-400	Reading Meters	\$0	\$0	\$0	\$0
614.5	20-614-500	Street Light Expense	\$1,845	\$2,000	\$29	\$1,000
614.6	20-614-600	Small Tools	\$38	\$1,000	\$1,464	\$1,000
614.7	20-614-700	Vehicle Expense	\$7,283	\$10,000	\$10,466	\$12,000
620.7	20-620-700	Training Costs/Health & Safety (25%)	\$2,021	\$2,500	\$1,431	\$4,000
614.8	20-614-800	Other Expense	\$0	\$500	\$1,409	\$500
			<b>\$127,774</b>	<b>\$151,306</b>	<b>\$138,991</b>	<b>\$169,888</b>



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

			Actual 2007/08	Budget 2008/09	Actual 2008/09	Budget 2009/10
Administration						
	20-620-050	Executive Salaries	\$13,491	\$14,100	\$14,196	\$14,700
620.1	20-620-100	Accounting Salaries & CAO	\$46,550	\$54,940	\$49,200	\$64,500
620.2	20-620-200	Auditors	\$5,928	\$6,500	\$5,528	\$6,500
620.4	20-620-400	Bad Debt Expense	\$6,353	\$4,500	\$7,536	\$4,500
620.4	20-620-410	Electric Light Coop Costs	\$3,029	\$3,000	\$3,541	\$3,000
620.4	20-620-430	Photocopy Lease/Rental	\$3,519	\$3,600	\$3,508	\$3,680
620.4	20-620-440	Postage Meter Rental	\$0	\$0	\$0	\$0
620.4	20-620-450	Computer Maintenance	\$0	\$5,500	\$171	\$5,500
	20-620-460	Legal Services	\$0	\$1,500	\$0	\$1,000
	20-620-490	Office Costs Shared	\$20,400	\$21,000	\$21,000	\$22,200
620.5	20-620-500	Misc Office Expenses	\$0	\$500	\$178	\$500
620.5	20-620-510	Insurance	\$7,770	\$7,462	\$7,671	\$7,840
620.8	20-620-800	Regulatory Expense	\$5,952	\$2,000	\$1,604	\$2,000
			<u>\$112,992</u>	<u>\$124,602</u>	<u>\$114,133</u>	<u>\$135,920</u>
631	20-631-000	Taxes	<u>\$8,468</u>	<u>\$9,000</u>	<u>\$8,924</u>	<u>\$9,300</u>
632	20-632-000	Depreciation of Plant	<u>\$26,847</u>	<u>\$27,500</u>	<u>\$28,133</u>	<u>\$29,000</u>
635	20-635-000	Capital Expense From Revenue	<u>\$81,159</u>	<u>\$85,180</u>	<u>\$0</u>	<u>\$0</u>
	20-637-000	Interest Expense	<u>\$812</u>	<u>\$1,000</u>	<u>\$878</u>	<u>\$1,000</u>
		TOTAL EXPENDITURES	<u>\$1,373,476</u>	<u>\$1,436,513</u>	<u>\$1,362,212</u>	<u>\$1,505,622</u>
		Surplus (Deficit)	\$63,716	\$44,087	\$85,863	\$15,303
		TOTAL	<u>\$1,437,192</u>	<u>\$1,480,600</u>	<u>\$1,448,075</u>	<u>\$1,520,925</u>

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

	2007/08	2008/09	2008/09	2009/10
	ACTUALS	BUDGET	ACTUALS	BUDGET
<b>Revenue</b>				
Investment income	\$ 2,478	\$ 2,500	\$ 1,569	\$ 1,200
Grant from Town	\$ 7,500	\$ 6,500	\$ 6,500	\$ 6,000
Donations			\$ 5,100	\$ -
Perpetual care	3,300	2,000	2,000	2,000
Annual upkeep	240	-	200	200
	13,518	11,000	15,369	9,400
<b>Expenditures</b>				
Mowing and grounds upkeep	6,383	8,500	5,798	8,500
Administration	600	600	600	600
	6,983	9,100	6,398	9,100
Deficiency of revenue over expenditures	\$ 6,535	\$ 1,900	\$ 8,970	\$ 300

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

	2007/08	2008/09	2008/09	2009/10
	ACTUALS	BUDGET	ACTUALS	BUDGET
<b>Revenue</b>				
Investment income		\$ 3,000	\$ 3,993	\$ 3,000
Grant from Town		\$ 1,000	\$ 1,000	\$ 1,500
Donations			\$ 5,000	\$ -
Perpetual care		-		-
Annual upkeep		-		-
	-	4,000	9,993	4,500
<b>Expenditures</b>				
Improvements	-	-	-	-
Mowing and grounds upkeep	-	4,000	3,878	4,500
Administration	-	-	250	-
	-	4,000	4,128	4,500
Deficiency of revenue over expenditures	\$ -	\$ -	\$ 5,865	\$ -