

# **TOWN OF MAHONE BAY**

**2012/13**

## **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 8-9)
6. Police/By-law Enforcement & Corrections (Page 10)
7. Fire Protection (Page 11)
8. EMO/Building Inspection/Dog Control (Page 12)
9. Transportation Services (Page 13-14)
10. Environmental Health Services (Page 15)
11. Public Health Services (Page 16)
12. Environmental Development Services (Page 17)
13. Recreation & Cultural Services (Page 18)
14. Education (Page 19)
15. Fiscal Services (Page 19)
16. Capital Budgets & Reserves (Page 20-23)
17. Water Utility (Page 24-32)
18. Electric Light Utility (Page 33-34)
19. Cemetery(s) (Page 35)

**FINAL  
JUNE 25, 2012**

**TOWN OF MAHONE BAY  
2012/13 BUDGET INFORMATION**

**SCHEDULE A**

Calculation of Tax Rates

Estimated Expenditures	<b>\$2,805,224</b>	includes Education
Less: Revenue Other than Tax Levy	\$516,978	
Tax Levy	\$1,788,246	
Tax Levy for Tax Rate Purposes	<b>\$1,788,246</b>	
Total Net Taxable Assessment (from Schedule B)	<b>\$122,885,400</b>	
NET Taxable Assessment for tax rate Purposes	<b>\$122,885,400</b>	
General Tax Rate (3 divided by 4)	\$1.46	
Commercial Rate	<b>\$2.880</b>	Adjusted 2.5 cents as the water Utility increased by
Residential Tax Rate	<b>\$1.150</b>	317,500
Seasonal Tax Rate	<b>\$2.160</b>	

**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 Lesses on Appeal	SUBTOTAL	ADD Properties Whose Tax or Grant Varies With Tax Rate Schedule D	Net Taxable Assessment
RESIDENTIAL								
Residential Properties	\$114,227,800	(\$14,922,500)	(\$19,600)	\$0	(\$100,000)	\$99,185,700	\$0	\$99,185,700
Resource Property	\$2,053,000	(\$160,800)	(\$6,500)	\$0	(\$5,000)	\$1,880,700	\$0	\$1,880,700
<b>Total Residential</b>	<b>\$116,280,800</b>	<b>(\$15,083,300)</b>	<b>(\$26,100)</b>	<b>\$0</b>	<b>(\$105,000)</b>	<b>\$101,066,400</b>	<b>\$0</b>	<b>\$101,066,400</b>
COMMERCIAL								
Commercial Property	\$21,956,400	\$0	(\$1,465,800)	\$0	(\$200,000)	\$20,290,600	\$733,300	\$21,023,900
Business Occupancy	\$461,100	\$0	\$0	\$0	\$0	\$461,100	\$0	\$461,100
<b>Total Commercial</b>	<b>\$22,417,500</b>	<b>\$0</b>	<b>(\$1,465,800)</b>	<b>\$0</b>	<b>(\$200,000)</b>	<b>\$20,751,700</b>	<b>\$733,300</b>	<b>\$21,485,000</b>
Seasonal	\$0	\$0	\$334,000	\$0	\$0	\$334,000	0	\$334,000
<b>TOTAL ASSESSMENT</b>	<b>\$138,698,300</b>	<b>(\$15,083,300)</b>	<b>(\$1,157,900)</b>	<b>\$0</b>	<b>(\$305,000)</b>	<b>\$122,152,100</b>	<b>\$733,300</b>	<b>\$122,885,400</b>

**TOWN OF MAHONE BAY  
2012/13 BUDGET INFORMATION**

**SCHEDULE D**

Grants in Lieu of taxes Owner	Assessment	Rate	Total	
Nova Scotia Licquor Commissi	\$646,300	\$2.880	\$18,613	12420 see below
NS Dept of Natural Resources	\$87,000 CN	\$2.880	\$2,506	16289
	<b>\$733,300</b>		<b>\$21,119</b>	
Residential Real	\$99,185,700	\$1.150	\$1,140,636	11110
Commercial Real	\$20,290,600	\$2.880	\$584,369	11121
Resource	\$1,880,700	\$1.150	\$21,628	11151
Business Occupancy	\$461,100	\$2.880	\$13,280	11410
Seasonal	\$334,000	\$2.160	\$7,214	11121
	\$122,885,400 Total inc GIL		<u>\$1,788,246</u>	

**ASSESSMENT COMPARISON**

	2011/12	2012/13	Difference	%
Residential	\$94,506,100	\$101,066,400	\$6,560,300	6.94%
Commercial	\$17,416,350	\$18,505,700	\$1,089,350	6.25%
Seasonal	\$332,700	\$334,000	\$1,300	0.39%
	\$112,255,150	\$119,906,100	\$7,650,950	6.82%
Water Utility	2,661,800	2,979,300	\$317,500	11.93%
	<b>\$114,916,950</b>	<b>\$122,885,400</b>	<b>\$7,968,450</b>	<b>6.93%</b>

**TAX RATE COMPARISON**

	2011/12 Rates	2012/13 Eqv Rates	2012/13 Rates	Difference	%	
Residential	\$1.175	\$1.099	\$1.150	\$0.051	4.64%	
Commercial	\$2.895	\$2.725	\$2.880	\$0.155	5.69%	
Seasonal	\$2.170	\$2.044	\$2.160	\$0.116	5.68%	
	60,642	\$0.01 =	Residential \$10,107	Commercial \$1,851	Seasonal \$33	Total \$11,991
		1% =	\$11,107	\$5,923		\$17,030

**TAX INCREASE - EFFECT ON TAXPAYERS**

%	Res. Rate	Com. Rate	Residential	Commercial	Taxes	Additional	Total Taxes
0.00%	\$1.099	\$2.725	\$1,110,720	\$592,292	\$1,703,012	\$0	\$1,703,012
1.00%	\$1.110	\$2.752	\$1,121,837	\$598,161	\$1,719,998	\$0	\$1,719,998
2.00%	\$1.121	\$2.780	\$1,132,954	\$604,247	\$1,737,201	\$0	\$1,737,201
3.00%	\$1.132	\$2.807	\$1,144,072	\$610,115	\$1,754,187	\$0	\$1,754,187
4.00%	\$1.143	\$2.834	\$1,155,189	\$615,984	\$1,771,173	\$0	\$1,771,173
4.75%	\$1.151	\$2.854	\$1,163,274	\$620,331	\$1,783,605	\$0	\$1,783,605
5.00%	\$1.154	\$2.861	\$1,166,306	\$621,853	\$1,788,159	\$0	\$1,788,159
6.00%	\$1.165	\$2.889	\$1,177,424	\$627,939	\$1,805,363	\$0	\$1,805,363
7.00%	\$1.176	\$2.916	\$1,188,541	\$633,807	\$1,822,348	\$0	\$1,822,348
8.00%	\$1.187	\$2.943	\$1,199,658	\$639,676	\$1,839,334	\$0	\$1,839,334

**COSTS DETERMINED BY TAX RATE**

ASSESSMENT	RATE	IN BUDGET	PER TAX RATE	DIFFERENCE
<b>TAX REDUCTIONS -SECTION 71</b>				
WATER SYSTEM	2,979,300	\$2.880	\$85,804	\$85,804 \$0
Mahone Bay Centre	297,400	\$1.730	\$5,145	\$5,145 \$0
Trustees Charity Lodge	137,700	\$1.730	\$2,382	\$2,382 \$0
			<b>\$93,331</b>	<b>\$93,331 \$0</b>

**TAXES PD BY TOWN & UTILITIES**

ASSESSMENT	RATE	IN BUDGET	PER TAX RATE	DIFFERENCE
TOURIST BUREAU	\$117,200	\$2.880	\$3,375	\$3,375 \$0
Water Utility - Aliant	122,500	\$2.880	\$600	\$3,528 N/A Pd by aliant
Water Utility-Aliant Resource	8,600	\$1.150	\$101	\$99 N/A Pd by aliant
Electric Utility	832,600	\$2.880	\$0	\$23,979 (\$23,979)
Mahone Bay Founders Society	148,900	\$2.880	\$4,288	\$4,288 \$0
			<b>\$7,663</b>	<b>\$31,642 (\$23,979)</b>

**TAX EXEMPTION**

NSPCI GRANT IN LIEU	48,000	\$2.880	\$1,382	\$1,382 \$0
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**TAXES PAID OR REIMBURSED BY THE TOWN**

Mahone Bay Founders Society	149,200
Vister Information Centre	117,200

## Status of Town Funds (unaudited)

FUND	Balance	Revenue	Used in	Estimated
	March 31/12	2012/13	2012/13	Balance March 31/13
Electric Light Operating Fund	352,955	42,479	20,000	375,434
Town Operating Fund	637,365	0	50,000	587,365
Water Operating Fund	(225,801)	(10,000)	0	(235,801)
Athletic & Cultural Trust	4,440	100	0	4,540
Capital Reserve	335,699	3,500	107,000	232,199
Bayview Cemetery	18,128	1,370	0	19,498
Park Cemetery Perpetual Care	70,458	150	0	70,608
Electric Depreciation Reserve	88,939	33,000	32,000	89,939
Equipment Reserve	305,812	61,000	54,500	312,312
Gas Tax Grant Reserve	0	78,000	78,000	0
Operating Reserve	174,575	11,500	20,000	166,075
Water Depreciation	8,884	35,000	43,800	84
	<b>1,771,454</b>	<b>256,099</b>	<b>405,300</b>	<b>1,622,253</b>

## TOWN OF MAHONE BAY BUDGET RECAP

	Actual 2010/11	Budget 2011/12	Actual 2011/12	Budget 2012/13	% Change Budget to Budget
Taxes	1,909,197	1,918,150	1,971,125	2,005,885	4.57%
Education	327,442	331,049	331,049	347,493	4.97%
<b>Net Taxes</b>	<b>1,581,755</b>	<b>1,587,101</b>	<b>1,640,076</b>	<b>1,658,392</b>	<b>4.49%</b>
Grants in Lieu of Taxes	20,877	21,128	21,128	21,119	-0.04%
Service Provided To Other Governments	84,726	106,967	106,100	116,000	8.44%
Sale of Services	4,439	3,500	4,470	4,000	14.29%
Other Revenue From Own Sources	86,568	86,650	85,907	107,200	23.72%
Unconditional Transfers From Other Governments	50,019	50,020	50,019	50,020	0.00%
Conditional Transfers From Provincial Government & Agencies	1,000	6,000	11,000	1,000	-83.33%
<b>Total Revenue</b>	<b>1,829,384</b>	<b>1,861,366</b>	<b>1,918,700</b>	<b>1,957,731</b>	<b>5.18%</b>
General Government Services	355,699	386,687	351,490	405,954	4.98%
Protective Services\	407,639	463,872	436,848	507,732	9.46%
Transportation Services	258,648	285,781	233,553	289,349	1.25%
Environmental Health Services	237,911	255,455	194,204	275,263	7.75%
Public Health & Welfare Services	14,516	19,473	24,390	23,000	18.11%
Environmental Development Services	74,703	90,942	78,600	90,230	-0.78%
Recreation,Cultural Services	45,940	55,707	44,418	58,703	5.38%
<b>Total Expenditures</b>	<b>1,395,056</b>	<b>1,557,917</b>	<b>1,363,503</b>	<b>1,650,231</b>	<b>5.93%</b>
Excess of Revenue Over Expenditures	434,328	303,449	555,197	307,500	
Debenture & Term Loan Principal Payments	(51,567)	(65,633)	(70,233)	(66,400)	1.17%
Trf to/from Own Agencies	-337,151	-237,816	-314,926	-241,100	1.38%
Change in Fund Position Before Depreciation	<b>45,610</b>	<b>(0)</b>	<b>170,038</b>	<b>(0)</b>	
Depreciation	410,745	0	476,659	426,500	
<b>Excess of Expenditures over Revenue</b>	<b>(365,135)</b>	<b>(0)</b>	<b>(306,621)</b>	<b>(426,500)</b>	

**Note: DRAFT TOWN BUDGETS DO NOT INCLUDE AMORTIZATION EXPENSE**

	Budget 2012/13
Town General	2,305,224
Electric Light	1,782,138
Water Utility	481,994
	<b>4,569,356</b>

**DEPRECIATION**

GENERAL GOVERNMENT SERVICES 00-219-997	5,661	0	5,729	6,000
PROTECTIVE SERVICES 00-226-100	107,257	0	108,964	110,000
TRANSPORTATION SERVICES 00-237-500	143,629	0	147,595	150,000
ENVIRONMENTAL HEALTH SERVICES 00-248-120	129,635	0	187,906	135,000
PUBLIC HEALTH SERVICES 00-257-500	0	0	0	0
ENVIRONMENTAL DEVELOPMENT SE 00-269-000	13,899	0	15,791	14,500
RECREATION & CULTURAL SERVICES 00-279-970	10,664	0	10,674	11,000
<b>Amortization of Capital Assets</b>	<b>410,745</b>	<b>0</b>	<b>476,659</b>	<b>426,500</b>

TOWN OF MAHONE BAY  
STATEMENT OF REVENUE & EXPENDITURES

REVENUES	Actual 2010/11	Budget 2011/12	Actual 2011/12	Budget 2012/13
<b>ASSESSABLE PROPERTY</b>				
11110 00-111-100 Residential Assessment	\$1,060,803	\$1,091,286	\$1,098,223	\$1,140,636
11121 00-111-210 Commercial Assessment	\$562,870	\$573,265	\$574,687	\$584,369
00-111-220 Commercial - Seasonal Properties	\$7,123	\$7,220	\$7,220	\$7,214
11151 00-111-510 Resource- Assessable	\$17,745	\$19,161	\$18,367	\$21,628
	<b>\$1,648,541</b>	<b>\$1,690,932</b>	<b>\$1,698,497</b>	<b>\$1,753,847</b>
<b>SPECIAL ASSESSMENTS</b>				
00-112-001 Infrastructure Charges	\$0	\$0	\$0	\$175,000
11291 00-112-910 Sewer Annual Charges	\$111,983	\$110,000	\$115,257	\$0
11211 00-112-911 Garbage Annual Charges	\$41,788	\$42,000	\$42,825	\$0
	<b>\$153,771</b>	<b>\$152,000</b>	<b>\$158,082</b>	<b>\$175,000</b>
<b>BUSINESS PROPERTY</b>				
11410 00-114-100 Business Occupancy	\$8,661	\$10,973	\$12,455	\$13,280
11420 00-114-200 Based on Revenue (M.T. & T.)	\$9,726	\$7,847	\$7,847	\$6,822
11430 00-114-300 NS Power Inc. Grant	\$1,064	\$1,009	\$1,009	\$924
11431 00-114-310 NS Power Inc. (HST Rebate)	\$14,768	\$15,389	\$15,389	\$13,512
	<b>\$34,219</b>	<b>\$35,218</b>	<b>\$36,700</b>	<b>\$34,538</b>
<b>OTHER TAXES</b>				
11910 00-119-100 Deed Transfer Tax	\$72,666	\$40,000	\$77,846	\$42,500
11920 00-119-200 Change of Use Tax	\$0	\$0	\$0	\$0
	<b>\$72,666</b>	<b>\$40,000</b>	<b>\$77,846</b>	<b>\$42,500</b>
<b>TOTAL TAXES</b>	<b>\$1,909,197</b>	<b>\$1,918,150</b>	<b>\$1,971,125</b>	<b>\$2,005,885</b>
<b>GRANTS IN LIEU OF TAXES</b>				
12100 00-121-000 Grant in Lieu - Federal Government	\$0	\$0	\$0	\$0
<b>PROVINCIAL GOVERNMENT</b>				
12310 00-123-100 Dept of Municipal Affairs	\$2,531	\$2,519	\$2,519	\$2,506
<b>PROVINCIAL GOVERNMENT AGENCIES</b>				
12420 00-124-200 Liquor Commission	\$18,346	\$18,609	\$18,609	\$18,613
	<b>\$18,346</b>	<b>\$18,609</b>	<b>\$18,609</b>	<b>\$18,613</b>
<b>TOTAL GRANTS IN LIEU OF TAXES</b>	<b>\$20,877</b>	<b>\$21,128</b>	<b>\$21,128</b>	<b>\$21,119</b>

TOWN OF MAHONE BAY  
STATEMENT OF REVENUE & EXPENDITURES

REVENUES	Actual 2010/11	Budget 2011/12	Actual 2011/12	Budget 2012/13
<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
	\$0	\$0	\$0	\$0
<b>OTHER LOCAL GOVERNMENTS</b>				
13310 00-133-100 General Government Services	\$0	\$0	\$0	\$0
13320 00-133-200 Protective Services	\$84,726	\$106,967	\$106,100	\$116,000
13330 00-133-300 Transportation Services	\$0	\$0	\$0	\$0
13370 00-133-700 Recreation Services	\$0	\$0	\$0	\$0
	\$84,726	\$106,967	\$106,100	\$116,000
<b>TOTAL SERVICE PROVIDED OTHER GOV'TS</b>	<b>\$84,726</b>	<b>\$106,967</b>	<b>\$106,100</b>	<b>\$116,000</b>
<b>SALES OF SERVICES</b>				
14100 00-141-000 General Government	\$1,526	\$1,500	\$2,230	\$1,900
14300 00-143-000 Transportation Services	\$788	\$1,000	\$585	\$1,000
14400 00-144-000 Environmental Health Services (Compostainers)	\$1,611	\$500	\$726	\$500
14700 00-147-000 Recreation & Cultural Services (Ball Field/Bandstand)	\$514	\$500	\$929	\$600
14900 00-149-000 Other Services	\$0	\$0	\$0	\$0
<b>TOTAL SALE OF SERVICES</b>	<b>\$4,439</b>	<b>\$3,500</b>	<b>\$4,470</b>	<b>\$4,000</b>
<b>FUNDS FROM OWN SOURCES</b>				
15100 00-151-000 Licenses & Permits (Street Excavation, Building/Development)	\$5,051	\$5,000	\$6,940	\$6,000
15200 00-152-000 Fines	\$6,599	\$6,500	\$1,734	\$2,500
15300 00-153-050 Rentals - Electric Utility Town Street Use	\$0	\$0	\$0	\$24,000
15300 00-153-000 Rentals - Aliant	\$2,500	\$2,500	\$0	\$0
15300 00-153-200 Rentals - TownHall	\$34,140	\$36,000	\$36,000	\$37,200
15500 00-155-000 Return on Investments	\$8,933	\$8,000	\$11,589	\$10,000
15600 00-156-000 Interest on Taxes	\$13,371	\$15,000	\$14,430	\$15,000
15700 00-157-000 Donations- Other	\$413	\$1,150	\$1,150	\$0
15720 00-157-200 Round Up Fund	\$1	\$0	\$0	\$0
15740 00-157-400 Donations - Fire Dept	\$13,125	\$10,000	\$11,741	\$10,000
15760 00-157-600 Donations- Chamber of Commerce	\$2,435	\$2,500	\$2,323	\$2,500
<b>TOTAL FUNDS FROM OWN SOURCES</b>	<b>\$86,568</b>	<b>\$86,650</b>	<b>\$85,907</b>	<b>\$107,200</b>



TOWN OF MAHONE BAY  
STATEMENT OF REVENUE & EXPENDITURES

REVENUES	Actual 2010/11	Budget 2011/12	Actual 2011/12	Budget 2012/13
<b>UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>				
16100 00-161-000 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	\$19	\$20	\$19	\$20
	<u>\$50,019</u>	<u>\$50,020</u>	<u>\$50,019</u>	<u>\$50,020</u>
<b>TOTAL UNCONDITIONAL TRANSFERS</b>	<u><u>\$50,019</u></u>	<u><u>\$50,020</u></u>	<u><u>\$50,019</u></u>	<u><u>\$50,020</u></u>
<b>CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>				
<b>FEDERAL GOVERNMENT</b>				
17100 00-171-000 Federal Government(Gas Tax Rebate)	\$0	\$0	\$0	\$0
00-171-270 Federal Government (Heritage Grants)	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>PROVINCIAL GOVERNMENTS</b>				
00-175-100 General Government	\$0	\$0	\$0	\$0
17524 00-175-240 Protective Services (EMO Grant)	\$1,000	\$1,000	\$1,000	\$1,000
17531 00-175-300 Transportation Services	\$0	\$0	\$0	\$0
17562 00-175-620 Community Development	\$0	\$5,000	\$10,000	\$0
17571 00-175-710 Recreation	\$0	\$0	\$0	\$0
17573 00-176-730 Heritage Properties	\$0	\$0	\$0	\$0
	<u>\$1,000</u>	<u>\$6,000</u>	<u>\$11,000</u>	<u>\$1,000</u>
<b>TOTAL CONDITIONAL TRANSFERS</b>	<u><u>\$1,000</u></u>	<u><u>\$6,000</u></u>	<u><u>\$11,000</u></u>	<u><u>\$1,000</u></u>
<b>Total Revenue</b>	<u><u>\$2,156,826</u></u>	<u><u>\$2,192,415</u></u>	<u><u>\$2,249,749</u></u>	<u><u>\$2,305,224</u></u>

STATEMENT OF REVENUE & EXPENDITURES  
GENERAL GOVERNMENT SERVICES

			Actual 2010/11	Budget 2011/12	Actual 2011/12	Budget 2012/13
<b>LEGISLATIVE</b>						
1021111	00-211-100	Mayor 's Renumeration(60%)	\$6,926	\$7,528	\$7,224	\$8,132
1021112	00-211-900	Mayor's Expenses	\$1,266	\$2,000	\$1,714	\$2,000
1021131	00-211-300	Council's Renumerationt (60%)	\$22,126	\$25,150	\$23,230	\$26,707
1021132	00-211-400	Councillor's Expenses	\$1,245	\$2,000	\$1,400	\$2,000
1021190	00-211-950	Council Expenses	\$4,410	\$4,000	\$1,979	\$3,000
1021190	00-211-990	Goverance Studies	\$0	\$10,000	\$9,950	\$0
			<b>\$35,973</b>	<b>\$50,678</b>	<b>\$45,497</b>	<b>\$41,839</b>

**GENERAL ADMINISTRATION**

**ADMINISTRATIVE**

1021210	00-212-050	CAO/Portion Staff Salaries - Admin	\$29,408	\$32,785	\$21,945	\$34,134
1021210	00-212-060	Employee Benefits- Admin	\$6,634	\$8,543	\$5,646	\$8,891
1021210	00-212-070	Training Costs/Health & Safety Admin	\$0	\$750	\$2,130	\$1,000
1021210	00-212-110	Lights - Town Hall	\$3,762	\$4,500	\$3,267	\$3,573
1021210	00-212-120	Repairs - Town Hall	\$4,381	\$5,000	\$4,018	\$4,500
1021210	00-212-130	Custodial Supplies - Town Hall	\$1,942	\$2,000	\$1,427	\$1,600
1021210	00-212-140	Insurance - Town Hall	\$2,952	\$2,835	\$3,587	\$3,572
1021210	00-212-145	Insurance- Liability & Admin	\$2,258	\$2,293	\$2,293	\$2,268
1021210	00-212-150	Fuel - Town Hall	\$5,515	\$6,500	\$7,209	\$7,930
1021210	00-212-160	Janitor's Labor	\$5,429	\$6,000	\$5,741	\$5,521
1021210	00-212-170	Water/Sewer/Gargabe Fees - Town Hall	\$1,457	\$1,600	\$1,381	\$1,120
1021210	00-212-180	Town Legal (100%)	\$2,102	\$3,000	\$1,467	\$3,500
1021210	00-212-090	Office Expences-Admin	\$5,838	\$5,000	\$4,464	\$5,000
1021210	00-212-091	Postage/Courier Inc Lease- Admin	\$1,474	\$1,500	\$1,881	\$2,000
1021210	00-212-092	PhotoCopier/ Fax Charges & Toner-Admin	\$1,076	\$1,200	\$1,534	\$1,500
1021210	00-212-195	Telephone/Internet	\$7,437	\$7,500	\$6,661	\$7,500
1021210	00-212-196	Answering Service	\$1,229	\$1,400	\$1,397	\$1,500
1021210	00-212-199	Office Furnishings - Non Capital	\$0	\$0	\$355	\$1,000
1021210	00-219-980	Accrued Vacation Pay	(\$1,062)	\$2,000	\$1,546	\$5,472
			<b>\$81,832</b>	<b>\$94,406</b>	<b>\$77,949</b>	<b>\$101,581</b>

**FINANCIAL MANAGEMENT**

1021220	00-212-220	Auditors	\$9,220	\$12,000	\$11,794	\$13,000
1021220	00-212-240	CAO/Portion Staff Salaries -Finance	\$44,110	\$47,427	\$49,923	\$49,772
1021220	00-212-243	Other Salaries - Town	\$19,154	\$9,000	\$2,261	\$0
1021220	00-212-250	Advertising	\$1,479	\$2,000	\$1,722	\$2,000
1021220	00-219-910	Employee Benefits -Finance	\$6,634	\$8,543	\$8,185	\$8,891
1021220	00-219-960	Training Costs/Health & Safety -Finance	\$484	\$750	\$0	\$1,000
1021220	00-212-193	Computer Maintenance	\$2,220	\$4,000	\$679	\$4,000
1021220	00-212-190	Office Expenses-Finance	\$2,919	\$2,500	\$2,888	\$2,500
1021220	00-212-191	Postage/Courier Inc Lease-Finance	\$4,424	\$4,500	\$3,954	\$4,500
1021220	00-212-192	PhotoCopier/ Fax Charges & Toner-Financ	\$3,228	\$3,500	\$3,453	\$3,500
			<b>\$93,872</b>	<b>\$94,220</b>	<b>\$84,859</b>	<b>\$89,163</b>

**TAXATION & OTHER GENERAL ADMINISTRATIVE SERVICES**

1021241	00-212-430	Tax Rebates on Cancellations-Sec 69	\$7,300	\$9,000	\$7,450	\$8,500
1021241	00-212-435	Reduced Taxes Sec 71	\$84,925	\$84,673	\$84,574	\$93,331
			<b>\$92,225</b>	<b>\$93,573</b>	<b>\$92,024</b>	<b>\$101,831</b>

**ASSESSMENT SEREVICES**

1021248	00-212-480	Trfs to Assessment Services	\$24,846	\$24,810	\$24,810	\$24,643
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**OTHER TAXATION**

1021249	00-212-490	Tax Billing Expenses	\$0	\$0	\$0	\$1,000
1021249		Other Taxation Costs	\$0	\$0	\$0	\$0
			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>

**OTHER GENERAL ADMINISTRATIVE SERVICES**

1021290	00-219-200	Conventions /Memberships/Travel Staff	\$5,032	\$5,000	\$2,467	\$5,000
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<b>\$297,807</b>	<b>\$312,009</b>	<b>\$282,109</b>	<b>\$323,218</b>
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**DEBT CHARGES-GENERAL GOVERNMENT**

1021712	00-217-110	Bank Charges/General Operating Int	\$9,929	\$8,000	\$8,400	\$8,847
1021721		Debenture Interest- Gen Gov't	\$0	\$0	\$0	\$0
			<b>\$9,929</b>	<b>\$8,000</b>	<b>\$8,400</b>	<b>\$8,847</b>

**VALUATION ALLOWANCES-GENERAL GOVERNMENT**

21811	00-218-110	Allowance-Uncollectible Taxes	(\$3,085)	\$1,000	(\$1,257)	\$1,000
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**OTHER GENERAL ADMINISTRATIVE SERVICES**

1021910	00-219-100	Elections, Plebiscites/Ratepayers Meetings	\$0	\$0	\$0	\$10,000
1021950	00219-500	Grants to Organizations	\$2,100	\$5,000	\$5,000	\$11,050
1021950	00219-600	Grant to Fire Dept (Donations Received)	\$12,985	\$10,000	\$11,741	\$10,000

<b>\$15,085</b>	<b>\$15,000</b>	<b>\$16,741</b>	<b>\$31,050</b>
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Department Totals before Depreciation

<b>\$355,699</b>	<b>\$386,687</b>	<b>\$351,490</b>	<b>\$405,954</b>
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**AMORTIZATION**

1021350	00-219-997	Amortization - General Govt	\$5,661	\$0	\$5,729	\$6,000
1021360		Gain/Loss Sale of Capital Assets	\$0	\$0	\$0	\$0
			<b>\$5,661</b>	<b>\$0</b>	<b>\$5,729</b>	<b>\$6,000</b>

Department Totals after Depreciation

<b>\$361,360</b>	<b>\$386,687</b>	<b>\$357,219</b>	<b>\$411,954</b>
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TOWN OF MAHONE BAY  
 STATEMENT OF REVENUE & EXPENDITURES  
 PROTECTIVE SERVICES

	Actual 2010/11	Budget 2011/12	Actual 2011/12	Budget 2012/13
<b>POLICE PROTECTION</b>				
102210 00-221-000 Policing-RCMP	\$244,415	\$256,736	\$256,615	\$269,796
102210 00-221-050 Maint of Police Office	\$15	\$500	\$289	\$500
102210 00-221-300 Crime Prevention	\$0	\$500	\$0	\$500
	<b>\$244,430</b>	<b>\$257,736</b>	<b>\$256,904</b>	<b>\$270,796</b>
<b>LAW ENFORCEMENT</b>				
1022220 00-222-200 Trf to Correctional Services	\$20,699	\$15,525	\$15,369	\$20,547
1022290 00-222-000 Prosecuting Attorney	\$1,200	\$1,800	\$375	\$1,500
1022290 00-222-900 Bylaw Enforcement Officer	\$0	\$500	\$0	\$500
	<b>\$21,899</b>	<b>\$17,825</b>	<b>\$15,744</b>	<b>\$22,547</b>
<b>Department Total</b>	<b>\$266,329</b>	<b>\$275,561</b>	<b>\$272,648</b>	<b>\$293,343</b>

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

	Actual 2010/11	Budget 2011/12	Actual 2011/12	Budget 2012/13
<b>WATER SUPPLY &amp; HYDRANTS</b>				
***** 00-224-500 Water Supply & Hydrants	\$63,560	\$71,355	\$71,354	\$71,355
<b>ADMINISTRATION</b>				
1022490 00-224-110 Telephone	\$1,151	\$1,450	\$1,942	\$3,000
1022490 00-224-120 Convention & Banquets	\$0	\$1,000	\$1,275	\$3,000
1022490 00-224-130 Insurance - Firefighters	\$2,436	\$2,436	\$2,437	\$2,437
1022490 00-224-140 Liability Insurance	\$2,098	\$2,138	\$2,148	\$2,059
	\$5,685	\$7,024	\$7,802	\$10,496
<b>FIRE FIGHTING FORCE</b>				
1022490 00-224-210 Honourarium	\$10,000	\$10,000	\$10,000	\$12,000
1022490 00-224-300 Fire Alarm System	\$3,911	\$5,000	\$4,814	\$5,000
	\$13,911	\$15,000	\$14,814	\$17,000
<b>TRAINING</b>				
1022490 00-224-610 Fire Fighter's School	\$0	\$4,000	\$2,491	\$3,500
<b>FIRE STATION &amp; BUILDINGS</b>				
1022490 00-224-710 Insurance	\$1,468	\$1,379	\$2,506	\$2,676
1022490 00-224-720 Repairs	\$0	\$3,500	\$2,225	\$10,000
1022490 00-224-730 Fuel	\$7,676	\$9,979	\$8,940	\$9,834
1022490 00-224-740 Lights	\$7,141	\$7,500	\$6,788	\$7,424
1022490 00-224-750 Water	\$1,945	\$2,000	\$1,739	\$1,800
1022490 00-224-760 Janitor Supplies	\$938	\$1,400	\$959	\$1,200
	\$19,168	\$25,758	\$23,157	\$32,934
<b>FIRE FIGHTING EQUIPMENT</b>				
1022490 00-224-810 Vehicles	\$10,040	\$11,000	\$12,674	\$12,000
1022490 00-224-820 Hose & Couplings	\$0	\$0	\$0	\$7,000
1022490 00-224-830 Uniforms	\$0	\$1,000	\$0	\$3,000
1022490 00-224-840 Fire Wells	\$0	\$0	\$0	\$0
1022490 00-224-850 Insurance	\$9,731	\$9,878	\$9,878	\$8,971
1022490 00-224-860 Other Equipment	\$0	\$15,000	\$1,872	\$18,000
1022490 00-224-870 Recharging	\$0	\$2,500	\$1,616	\$2,000
1022490 00-224-880 Radio Repairs & Licenses	\$1,069	\$2,000	\$1,069	\$3,000
1022490 00-224-890 Others Expenses	\$615	\$615	\$0	\$0
	\$21,455	\$41,993	\$27,109	\$53,971
<b>Sub Total Fire Protection - Other</b>	<b>\$60,219</b>	<b>\$93,775</b>	<b>\$75,373</b>	<b>\$117,901</b>
<b>Sub Total Fire Protection</b>	<b>\$123,779</b>	<b>\$165,130</b>	<b>\$146,727</b>	<b>\$189,256</b>
<b>PROTECTIVE SERVICES - DEBT CHARGES</b>				
1022721 00-224-900 FD-Debt Chgs-Interest	\$5,263	\$2,785	\$5,143	\$4,500
<b>Department Totals before Depreciation</b>	<b>\$129,042</b>	<b>\$167,915</b>	<b>\$151,870</b>	<b>\$193,756</b>
<b>AMORTIZATION -FIRE PROTECTION</b>				
1022550 00-226-100 Amortization- Fire Service	\$107,257	\$0	\$108,964	\$110,000
1022560 Gain/Loss Sale of Capital Assets	\$0	\$0	\$0	\$0
<b>Department Totals after Depreciation</b>	<b>\$236,299</b>	<b>\$167,915</b>	<b>\$260,834</b>	<b>\$303,756</b>

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

			Actual 2010/11	Budget 2011/12	Actual 2011/12	Budget 2012/13
<b>EMERGENCY MEASURES</b>						
1022500	00-225-000	Emergency Measures (REMO)	\$2,544	\$2,655	\$2,375	\$2,375
1022500	00-225-100	Assistant Emergency Coordinator	\$0	\$2,400	\$1,000	\$3,000
			<b>\$2,544</b>	<b>\$5,055</b>	<b>\$3,375</b>	<b>\$5,375</b>
<b>OTHER PROTECTION SERVICES</b>						
1022900	00-229-200	Building Inspectors	\$9,572	\$15,041	\$8,876	\$15,058
1022900	00-229-300	Animal & Pest Control	\$152	\$300	\$79	\$200
			<b>\$9,724</b>	<b>\$15,341</b>	<b>\$8,955</b>	<b>\$15,258</b>
Department Totals			<b>\$12,268</b>	<b>\$20,396</b>	<b>\$12,330</b>	<b>\$20,633</b>
<b>TOTAL PROTECTIVE SERVICES BEFORE DEPRECIATION</b>			<b>\$407,639</b>	<b>\$463,872</b>	<b>\$436,848</b>	<b>\$507,732</b>
<b>DEPRECIATION PROTECTIVE SERVICES</b>			107,257	0	108,964	110,000
			<b>\$514,896</b>	<b>\$463,872</b>	<b>\$545,812</b>	<b>\$617,732</b>

TOWN OF MAHONE BAY  
STATEMENT OF REVENUE & EXPENDITURES  
TRANSPORTATION SERVICES

			Actual 2010/11	Budget 2011/12	Actual 2011/12	Budget 2012/13
<b>ADMINISTRATION</b>						
23111	00-231-110	Employee Benefits	\$15,937	\$21,359	\$16,659	\$22,228
23111	00-231-111	PW Administration Salaries	\$24,855	\$25,811	\$22,832	\$26,614
23111	00-231-112	Travel Director of Operations	\$1,630	\$1,700	\$1,805	\$1,900
23111	00-231-113	Telephone- PW Dept	\$1,031	\$1,400	\$971	\$1,100
23111	00-231-114	Office Supplies/Memberships	\$310	\$400	\$213	\$400
23180	00-231-120	Liability Insurance	\$9,166	\$5,345	\$6,103	\$5,148
			<b>\$52,929</b>	<b>\$56,015</b>	<b>\$48,583</b>	<b>\$57,390</b>
<b>GENERAL EQUIPMENT</b>						
	00-231-211	Gas & Oil (Skid Steer)	\$2,164	\$2,700	\$612	\$2,500
	00-231-212	Insurance (Skid Steer)	\$411	\$374	\$374	\$350
	00-231-213	Repairs (Skid Steer)	\$841	\$3,000	\$2,816	\$3,000
231311	00-231-311	Gas & Oil (5 Ton Truck)	\$1,934	\$2,400	\$2,013	\$2,300
231312	00-231-312	Insurance (5 Ton Truck)	\$1,478	\$1,449	\$1,449	\$1,338
231313	00-231-313	Repairs (5 Ton Truck)	\$4,090	\$5,000	\$2,708	\$4,000
231331	00-231-331	Gas & Oil (1 Ton Truck)	\$1,163	\$1,500	\$1,400	\$1,550
231332	00-231-332	Insurance (1 Ton Truck)	\$819	\$1,108	\$1,108	\$1,225
231333	00-231-333	Repairs (1 Ton Truck)	\$1,843	\$3,000	\$1,731	\$2,000
231341	00-231-341	Gas & Oil (Loader)	\$1,082	\$1,400	\$1,578	\$1,700
231342	00-231-342	Insurance (Loader)	\$440	\$407	\$565	\$549
231343	00-231-343	Repairs (Loader)	\$5,073	\$2,000	\$2,652	\$3,000
231351	00-231-351	Repairs Ford Tractor	\$53	\$1,000	\$440	\$1,000
			<b>\$21,391</b>	<b>\$25,338</b>	<b>\$19,446</b>	<b>\$24,512</b>
<b>SMALL TOOLS</b>						
23140	00-231-400	SmallTools & Equipment	\$1,679	\$1,500	\$768	\$1,200
<b>WORKSHOPS, YARDS &amp; OTHER BUILDINGS</b>						
23151	00-231-510	P. W. Building - Lights	\$1,042	\$1,500	\$569	\$1,000
23152	00-231-520	P. W. Building - Fuel	\$2,769	\$3,200	\$2,370	\$3,000
23153	00-231-530	P. W. Building - Telephone	\$259	\$0	\$395	\$425
23154	00-231-540	P. W. Building - Insurance	\$746	\$748	\$1,066	\$1,066
23155	00-231-550	Shed - Oakland Lake+PW Build	\$258	\$1,000	\$81	\$6,000
23156	00-231-560	Shed - Salt Storage	\$560	\$1,000	\$358	\$750
			<b>\$5,634</b>	<b>\$7,448</b>	<b>\$4,839</b>	<b>\$12,241</b>
<b>OTHER</b>						
23190	00-231-910	Staff Training	\$0	\$750	\$0	\$750
23190	00-231-900	Other - Safety Clothing	\$288	\$1,000	\$1,142	\$1,500
			<b>\$288</b>	<b>\$1,750</b>	<b>\$1,142</b>	<b>\$2,250</b>

TOWN OF MAHONE BAY  
 STATEMENT OF REVENUE & EXPENDITURES  
 TRANSPORTATION SERVICES

			Actual 2010/11	Budget 2011/12	Actual 2011/12	Budget 2012/13
<b>ROADS &amp; STREETS</b>						
23231	00-232-310	Salaries	\$36,962	\$30,858	\$26,493	\$30,517
23233	00-232-330	Chloride & Cartage	\$181	\$500	\$0	\$500
23234	00-232-340	Salt & Cartage	\$17,994	\$23,000	\$18,976	\$21,779
23235	00-232-350	Sand & Gravel	\$1,705	\$4,000	\$1,595	\$4,000
23238	00-232-380	Patching Streets/Sidewalks - Materials	\$41,885	\$45,000	\$32,462	\$40,000
23239	00-232-390	Patching Streets - Other	\$0	\$6,000	\$1,963	\$2,500
232391	00-232-391	General Supplies & Expense	\$1,745	\$1,500	\$2,301	\$2,500
232392	00-232-392	Culverts & Ditching	\$1,351	\$3,000	\$621	\$3,000
232395	00-232-395	Rentals	\$6,833	\$8,000	\$3,206	\$8,000
232396	00-232-396	Street Cleaning	\$1,116	\$0	\$0	\$0
			<b>\$109,772</b>	<b>\$121,858</b>	<b>\$87,617</b>	<b>\$112,796</b>
<b>STREET LIGHTING</b>						
23250	00-232-500	Street Lighting	<b>\$57,049</b>	<b>\$59,787</b>	<b>\$58,804</b>	<b>\$64,317</b>
<b>TRAFFIC SERVICE</b>						
23261	00-232-610	Street Signs	\$185	\$1,500	\$1,558	\$1,500
23262	00-232-620	Painting Lines	\$4,154	\$4,500	\$4,343	\$6,000
23263	00-232-630	Maintence to Crossings	\$0	\$0	\$0	\$0
23264	00-232-640	Engineering Services	\$0	\$1,000	\$144	\$1,000
			<b>\$4,339</b>	<b>\$7,000</b>	<b>\$6,045</b>	<b>\$8,500</b>
<b>PUBLIC TRANSIT</b>						
23510	00-235-100	Public Transit	\$0	\$0	\$0	\$0
<b>DEBT CHARGES - TRANS SERV</b>						
23721	00-237-210	Debenture Interest PW	\$5,567	\$5,085	\$6,309	\$6,143
			<b>\$5,567</b>	<b>\$5,085</b>	<b>\$6,309</b>	<b>\$6,143</b>
Department Totals before Depreciation			<b>\$258,648</b>	<b>\$285,781</b>	<b>\$233,553</b>	<b>\$289,349</b>
<b>AMORTIZATION -TRANSPORTATION SERVICES</b>						
1022550	00-237-500	Amortization - Transportation	\$143,629	\$0	\$143,213	\$150,000
1022560	00-237-560	Gain/Loss Sale of Capital Assets	\$0	\$0	\$4,382	\$0
			<b>\$143,629</b>	<b>\$0</b>	<b>\$147,595</b>	<b>\$150,000</b>
Department Totals after Depreciation			<b>\$402,277</b>	<b>\$285,781</b>	<b>\$381,148</b>	<b>\$439,349</b>



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

	Actual 2010/11	Budget 2011/12	Actual 2011/12	Budget 2012/13
<b>SEWAGE COLLECTION SYSTEM</b>				
<b>ADMINISTRATION</b>				
24211 00-242-211 SWR - Administration	\$5,524	\$5,736	\$5,241	\$5,914
00-242-280 Engineering	\$1,034	\$1,000	\$0	\$1,000
	<u>\$6,558</u>	<u>\$6,736</u>	<u>\$5,241</u>	<u>\$6,914</u>
<b>SEWAGE COLLECTION SYSTEMS</b>				
24221 00-242-210 Salaries	\$10,459	\$10,919	\$12,724	\$14,100
00-242-220 Engineering	\$0	\$0	\$8	\$0
00-242-270 Training Costs - SWR	\$0	\$1,000	\$767	\$1,000
24223 00-242-230 Material Expense & Contractors	\$4,067	\$12,000	\$2,441	\$12,000
00-242-235 Monitoring/Testing Fees	\$918	\$1,000	\$350	\$1,000
00-242-237 Sewer - Inventory	\$0	\$0	\$0	\$0
24224 00-242-240 Sewer Cleaning Fees	\$4,386	\$6,500	\$2,500	\$5,500
	<u>\$19,830</u>	<u>\$31,419</u>	<u>\$18,790</u>	<u>\$33,600</u>
<b>SEWAGE LIFT STATIONS</b>				
00-242-245 Maintenance of Pumps	\$1,000	\$4,000	\$4,530	\$4,000
24225 00-242-250 Electricity	\$29,350	\$31,000	\$24,173	\$30,000
24226 00-242-260 Insurance	\$400	\$393	\$930	\$986
	<u>\$30,750</u>	<u>\$35,393</u>	<u>\$29,633</u>	<u>\$34,986</u>
<b>SEWAGE TREATMENT &amp; DISPOSAL</b>				
24221 00-242-400 Salaries	\$10,458	\$10,920	\$8,270	\$14,100
00-242-255 Chemicals-Chlorine	\$5,308	\$5,500	\$3,681	\$5,500
00-242-410 Repairs/Materials	\$500	\$1,000	\$1,972	\$1,500
24225 00-242-420 Electricity	\$20,286	\$21,200	\$23,752	\$25,979
00-242-233 Scada Data Lines	\$845	\$1,000	\$909	\$1,000
24226 00-242-430 Insurance	\$582	\$556	\$40	\$0
	<u>\$37,979</u>	<u>\$40,176</u>	<u>\$38,624</u>	<u>\$48,079</u>
	<u>\$95,117</u>	<u>\$113,724</u>	<u>\$92,288</u>	<u>\$123,579</u>
<b>GARBAGE &amp; WASTE COLLECTION</b>				
24323 00-243-230 Trucking Costs	\$57,944	\$58,344	\$50,500	\$64,200
24324 00-243-240 Public Area Waste Collection/Disposal	\$3,056	\$4,000	\$4,728	\$4,900
	<u>\$61,000</u>	<u>\$62,344</u>	<u>\$55,228</u>	<u>\$69,100</u>
<b>MUNICIPAL SOLID WASTE SITE</b>				
24331 00-243-310 Solid Waste Contract (Operating)	\$77,795	\$76,803	\$43,501	\$80,000
Trf Reserves Closure Costs	\$0	\$0	\$0	\$0
	<u>\$77,795</u>	<u>\$76,803</u>	<u>\$43,501</u>	<u>\$80,000</u>
	<u>\$138,795</u>	<u>\$139,147</u>	<u>\$98,729</u>	<u>\$149,100</u>
<b>DEBT CHARGES-ENVIRN HEALTH</b>				
24721 00-247-210 Debenture Interest - S&G	\$3,999	\$2,584	\$3,187	\$2,584
	<u>\$3,999</u>	<u>\$2,584</u>	<u>\$3,187</u>	<u>\$2,584</u>
<b>Department Totals before Depreciation</b>	<u>\$237,911</u>	<u>\$255,455</u>	<u>\$194,204</u>	<u>\$275,263</u>
<b>AMORTIZATION-ENVIRN HEALTH</b>				
24721 00-248-120 Amortization -S&G	\$129,635	\$0	\$187,906	\$135,000
Gain/Loss on Sale of Capital Assets	\$0	\$0	\$0	\$0
	<u>\$129,635</u>	<u>\$0</u>	<u>\$187,906</u>	<u>\$135,000</u>
<b>Department Totals after Depreciation</b>	<u>\$367,546</u>	<u>\$255,455</u>	<u>\$382,110</u>	<u>\$410,263</u>

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

	Actual 2010/11	Budget 2011/12	Actual 2011/12	Budget 2012/13
<b>HOUSING</b>				
1025100 00-251-100 Cemeterys - Operating Grant	\$9,000	\$9,000	\$9,000	\$9,000
1025310 00-253-100 Deficit-Regional Housing	\$5,516	\$10,473	\$15,390	\$14,000
	<b>\$14,516</b>	<b>\$19,473</b>	<b>\$24,390</b>	<b>\$23,000</b>
<b>Amortization - Public Health Services</b>				
Department Total before Depreciation	<b>\$14,516</b>	<b>\$19,473</b>	<b>\$24,390</b>	<b>\$23,000</b>
<b>Amortization - Public Health Services</b>				
1025450 00-257-500 Amortization -PH	\$0	\$0	\$0	\$0
Department Total after Depreciation	<b>\$14,516</b>	<b>\$19,473</b>	<b>\$24,390</b>	<b>\$23,000</b>

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

	Actual 2010/11	Budget 2011/12	Actual 2011/12	Budget 2012/13
<b>ENVIRONMENTAL PLANNING &amp; ZONING</b>				
1026140 00261-400 Regional Planning	\$37,506	\$38,331	\$39,259	\$39,788
1026190 00-261-150 Climate Change Action Plan	\$0	\$0	\$0	\$1,000
1026190 00-261-200 Engineering Services	\$574	\$5,000	\$0	\$4,000
1026190 00-261-300 Legal Services/ Advertising	\$521	\$3,000	\$0	\$2,000
	\$1,095	\$8,000	\$0	\$7,000
	<b>\$38,601</b>	<b>\$46,331</b>	<b>\$39,259</b>	<b>\$46,788</b>
<b>COMMUNITY DEVELOPMENT</b>				
1026250 00-262-500 Regional Development Agency	\$3,325	\$3,311	\$3,311	\$3,307
1026290 00-262-900 Economic Development Other	\$1,000	\$1,000	\$1,192	\$1,500
1026290 00-262-910 Community Ad hoc Committees	\$238	\$5,750	\$4,796	\$5,500
	\$1,238	\$6,750	\$5,988	\$7,000
	<b>\$4,563</b>	<b>\$10,061</b>	<b>\$9,299</b>	<b>\$10,307</b>
<b>Debt Charges</b>				
1026721 00-267-000 Interest on Debt-ED	\$0	\$0	\$0	\$0
<b>OTHER ENVIRONMENTAL SERVICES</b>				
1026910 00-269-100 Tourism	\$10,805	\$12,750	\$8,917	\$9,735
1026990 00-262-400 Public Comfort Stations	\$16,166	\$16,500	\$16,295	\$18,000
1026990 00-262-450 Community Beautification	\$3,043	\$3,000	\$2,567	\$3,000
1026990 00-269-200 Public Receptions	\$248	\$300	\$306	\$400
1026990 00-269-920 Wharf Expenses	\$1,277	\$2,000	\$1,957	\$2,000
	\$20,734	\$21,800	\$21,125	\$23,400
	<b>\$31,539</b>	<b>\$34,550</b>	<b>\$30,042</b>	<b>\$33,135</b>
<b>Department Totals before Depreciation</b>	<b>\$74,703</b>	<b>\$90,942</b>	<b>\$78,600</b>	<b>\$90,230</b>
<b>Amortization - Environmental Development Services</b>				
1026650 00-269-000 Amortization - ED	\$13,899	\$0	\$15,791	\$14,500
1026660 Gain/Loss on Sale of Capital Assets	\$0	\$0	\$0	\$0
	<b>\$13,899</b>	<b>\$0</b>	<b>\$15,791</b>	<b>\$14,500</b>
<b>Department Totals after Depreciation</b>	<b>\$88,602</b>	<b>\$90,942</b>	<b>\$94,391</b>	<b>\$104,730</b>

NOTE: TWO TOTALS ON THIS PAGE

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

	Actual 2010/11	Budget 2011/12	Actual 2011/12	Budget 2012/13
<b>ADMINISTRATION</b>				
27110 00-271-111 Rec Administration Salaries	\$2,762	\$2,868	\$2,370	\$2,957
	<b>\$2,762</b>	<b>\$2,868</b>	<b>\$2,370</b>	<b>\$2,957</b>
<b>PROGRAMS &amp; SERVICES</b>				
27190 00-271-910 Community Grant Program	\$1,700	\$1,750	\$1,500	\$1,000
27190 00-271-920 Special Projects	\$749	\$800	\$412	\$600
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	\$25	\$200	\$0	\$200
	<b>\$2,474</b>	<b>\$2,750</b>	<b>\$1,912</b>	<b>\$1,800</b>
<b>PARKS PLAYGROUNDS FIELDS</b>				
27180 00-271-800 Parks Fields Playgrounds	\$2,613	\$5,500	\$2,984	\$9,000
27180 00-271-810 Insurance	\$441	\$653	\$680	\$646
27180 00-271-820 Labour	\$12,245	\$12,600	\$12,143	\$13,000
27180 00-271-830 Travel/Mileage	\$2,037	\$2,100	\$2,017	\$2,200
27130 00-271-935 Swimming Pool Operation	\$9,519	\$9,500	\$8,772	\$9,500
	<b>\$26,855</b>	<b>\$30,353</b>	<b>\$26,596</b>	<b>\$34,346</b>
<b>CULTURAL BUILDINGS &amp; FACILITIES</b>				
27252 00-272-520 SouthShore Regional Library	\$5,665	\$5,636	\$5,636	\$6,000
27270 00-272-700 Heritage Properties	\$557	\$1,000	\$885	\$1,000
27275 00-272-750 Founders Museum	\$6,671	\$7,100	\$6,345	\$6,600
27290 00-272-900 Bandstand Maintenance	\$956	\$6,000	\$674	\$6,000
	<b>\$13,849</b>	<b>\$19,736</b>	<b>\$13,540</b>	<b>\$19,600</b>
<b>DEBT CHGS- RECREATION &amp; CULTURAL SERVICES</b>				
00-277-000 Interest on Debt- R&C	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Department Totals before Depreciation</b>	<b>\$45,940</b>	<b>\$55,707</b>	<b>\$44,418</b>	<b>\$58,703</b>
<b>Amortization - Recreation &amp; Cultural Services</b>				
1026650 00-279-970 Amortization-R&C	\$10,664	\$0	\$10,674	\$11,000
1026660 Gain/Loss on Sale of Capital Assets	\$0	\$0	\$0	\$0
	<b>\$10,664</b>	<b>\$0</b>	<b>\$10,674</b>	<b>\$11,000</b>
<b>Department Totals after Depreciation</b>	<b>\$56,604</b>	<b>\$55,707</b>	<b>\$55,092</b>	<b>\$69,703</b>

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

			Actual	Budget	Actual	Budget
			2010/11	2011/12	2011/12	2012/13
<b>EDUCATION</b>						
EDUCATION						
28811	00-288-110	Education - Mandatory Contribution	\$327,442	\$331,049	\$331,049	\$347,493

TOWN OF MAHONE BAY  
 STATEMENT OF REVENUE & EXPENDITURES  
 FISCAL SERVICES

**FISCAL SERVICES**

DEBT CHARGES						
1061010	00-281-310	Principal Installments or Sinking Fund Reg.	\$51,567	\$65,633	\$70,233	\$66,400
			<b>\$51,567</b>	<b>\$65,633</b>	<b>\$70,233</b>	<b>\$66,400</b>

**TRANSFERS TO/FROM FUNDS**

TRANSFER TO OWN FUNDS & AGENCIES-OTHER FUNDS						
1066020	00-282-210	Special Reserve Fund - Capital	\$0	\$0	\$0	\$0
1066020	00-282-220	Special Reserve Fund-Equipment	\$26,323	\$54,000	\$67,418	\$58,000
1066010	00-282-230	Special Reserve Fund-Operating	\$10,000	\$26,000	\$32,354	\$10,000
1066010	00-282-235	Special Reserve Op -Round Up Fund	\$0	\$0	\$0	\$0
1066030	00-282-240	General Capital Fund (from Revenue)	\$300,828	\$157,816	\$215,154	\$153,600
1068010	00-282-310	Water Utility Levy (Infrastructure Funds)	\$0	\$0	\$0	\$25,000
			<b>\$337,151</b>	<b>\$237,816</b>	<b>\$314,926</b>	<b>\$246,600</b>

TRANSFER FROM RESERVES						
1069095	00-191-200	Use of Prior Year's Surplus	\$0	\$0	\$0	\$5,500
1067010		Transfer- Operating Reserve	\$0	\$0	\$0	\$0
1067010	00-191-300	Transfers-Capital Reserves	\$0	\$0	\$0	\$0
1067010	00-191-400	Transfers-Equipment Reserve	\$0	\$0	\$0	\$0
1068020	00-191-900	Other (Dividend E/Light)	\$0	\$0	\$0	\$0
1068010	00-191-950	Other (Dividend Water)	\$0	\$0	\$0	\$0
TOTAL LOCAL GOVERNMENTS			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,500</b>
Department Totals			<b>(\$337,151)</b>	<b>(\$237,816)</b>	<b>(\$314,926)</b>	<b>(\$241,100)</b>

**NOTE 3 TOTALS ON THIS PAGE**

**TOWN OF MAHONE BAY CAPITAL BUDGETS  
2012/13**

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

	BUDGET
Infrastructure Charges	150,000
Deed transfer tax	42,500
<b>Tax Rate</b>	<b>27,500</b>
<b>Net Revenue Available</b>	<b><u>220,000</u></b>

**Town of Mahone Bay Capital Budget Considerations**

<b>Debt Charges 2012/13</b>	<b>Principal</b>	BUDGET
		<b><u>66,400</u></b>

Town Council Chambers Improvements	20,000
Council Laptops or Tablets	10,000
Replace Fire Dept Communication Tower and Repeater System	34,000
Public Works/ Fire Building Detailed Design	50,000
Engineering- Storm Water Drainage Problem -Post Office	4,500
Engineering- Storm Water Drainage Problem -Fairmount	3,600
Engineering- System Controls Sewage Treatment Plant	10,900
Engineering - Water Drainage Issue -RPS	3,000
Engineering -Culvert Edgewater Street	7,000
Replace Culvert Edgewater Street	100,000
Guard Rail - Fairmount Street	5,000
Pave Hyland Lane	11,500
Pave Parish Street (Orchard to Cherry Lane)	12,000
Pave Shady Lane	11,000
Pave Fauxburg Road (Pine Grove to Town Limit)	98,000
Replace Electrical Service Panels at Wharf	20,000
New Entrance/Exit Signs to Town of Mahone Bay	30,000
Video Monitoring - Parks	7,500
Cul to Sac - Fairmount	10,000
Replace 47HP Sewer Pump	15,000
Controls for Sewer Lift Station	5,000
Solid Waste Capital	32,100

<b>Total Capital Projects 2012/13</b>	<b><u>500,100</u></b>
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**TOWN OF MAHONE BAY CAPITAL BUDGETS  
2012/13**

**Financing netted against Capital**

Capital Borrowing	0
Internal Capital Borrowing	0
NS Emergency Providers Fund (ESPF)	-17,000
Capital Reserve	-107,000
Gas Tax Grant	-78,000
Electric Light Dividend	-20,000
Equipment Reserve/ Fire Dept	-17,000
Equipment Reserve/Other	-37,500
Operating Reserve	-20,000
Operating Surplus	-50,000
<b>TOTAL CAPITAL REVENUE</b>	<b><u>-346,500</u></b>

**Net Capital/Revenue** **153,600**

**NET Capital/2012/13 including Debt Charges** **220,000**  
**Unallocated Funds** **0**

**Transfer to Equipment Reserves for 2012/13**

Reserve for Wharf Repairs	2,500
Playground Equipment Reserve	2,500
Fire Fighting Equipment	38,000
General Equipment Reserve	15,000
<b>Total Trf to Equip Reserve 2012/13</b>	<b><u>58,000</u></b>

**Transfer to Water Utility (Infrastructure Funds)**

Transfer to Water Utility **25,000**

**Transfer to Operating Reserve for 2012/13**

Municipal - Auditor General	0
Municipal Elections	0
Cushion for Future Costs	0
Sewerage Treatment Plant Sludge Removal	10,000
	<b><u>10,000</u></b>

**Total TOWN CAPITAL 2012/13 Gross** **593,100**  
**Total TOWN CAPITAL 2012/13 Net** **288,000**

Ideal interest rates, we pay 1.75% at BMO

P-1.25%

**TOWN OF MAHONE BAY CAPITAL BUDGETS  
2012/13**

**Water Principal Debt Charges** **52,800**

<b>Water Utility 2012/13</b>	<b>BUDGET</b>
Land Purchase Watershed	0
Intake Screen - Pumphouse (Engineering)	7,500
Pipe Locator	0
Hydrant Replacements	0
Replace Water Line to Churches	5,000
UVT Photometer	2,000
New Water Meters	1,500
<b>Total</b>	<b><u>16,000</u></b>

<b>Financing of Water Projects</b>	
Water Rate Study	0
Depreciation Funds	(16,000)
Build Canada Fund	0
Infrastructure Grant	0
Other Grant	0
Capital Loan	0
<b>Total Financing</b>	<b><u>(16,000)</u></b>
<b>Net Capital from Revenue</b>	<b><u>0</u></b>

Total Water Capital (Projects & Debt Charges) **68,800**

Note: Depreciation Funds also used for Principal Debt Charges

**WILL NEED TO UNDERTAKE ANOTHER WATER RATE  
STUDY IN 2012/13 FOR 2013/14**



**TOWN OF MAHONE BAY CAPITAL BUDGETS  
2012/13**

<b>Electric Utility</b>	<b>Budget</b>
New Meters	3,000
Replace Defective Cutouts	4,000
Transformers	2,000
New Street Lights	0
Various Capital Line Work	20,000
Youden - Kinburn -Phase 2	3,000
	<hr/>
<b>Total Capital for 2011/12</b>	<b>32,000</b>

**Electric Utility - Capital Funding Sources**

	<b>Budget</b>
Capital Contribution	0
Depreciation Funds	32,000
Capital Loan	0
Electric Surplus	0
	<hr/>
	<b>32,000</b>
	<hr/>
<b>Net: Capital/Revenue 2012/13</b>	<b>0</b>

**Other Possible Capital Work**

Post Office - 3 Phase Power	22,000
Line Truck	250,000
Purchase LED Lights	200,000

TOWN OF MAHONE BAY  
WATER UTILITY  
SUMMARY of REVENUE & EXPENDITURES

\$

		Actual 2010/11	Budget 2011/12	Actual 2011/12	Budget 2012/13
<b>OPERATING REVENUE</b>					
11000	Metered Sales	\$325,719	\$338,748	\$336,193	\$335,000
12000	Flat Rate Sales	\$0	\$0	\$0	\$0
13000	Public Fire Protection	\$63,960	\$71,355	\$71,754	\$71,754
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	\$4,717	\$4,000	\$11,651	\$10,000
		<b>\$395,836</b>	<b>\$415,543</b>	<b>\$421,038</b>	<b>\$418,194</b>
<b>OPERATING EXPENDITURE</b>					
21000	Source of Supply	\$683	\$1,000	\$317	\$2,940
22000	Pumping	\$18,125	\$18,041	\$15,122	\$21,277
23000	Water Treatment	\$116,417	\$115,388	\$106,617	\$117,999
24000	Transmission & Distribution	\$68,307	\$76,861	\$68,170	\$96,071
25000	Administration & General	\$88,387	\$103,516	\$90,215	\$109,630
26000	Depreciation	\$35,672	\$36,000	\$35,828	\$35,000
27000	Taxes	\$674	\$1,000	\$660	\$2,000
28000	Other Operating Expenditures	\$0	\$0	\$0	\$0
		<b>\$328,265</b>	<b>\$351,806</b>	<b>\$316,929</b>	<b>\$384,917</b>
	<b>OPERATING PROFIT</b>	<b>\$67,571</b>	<b>\$63,737</b>	<b>\$104,109</b>	<b>\$33,278</b>
18000	Non- Operating Revenue	<b>\$50,500</b>	<b>\$52,333</b>	<b>\$45,994</b>	<b>\$53,800</b>
29000	Non-Operating Expenditures	<b>\$97,654</b>	<b>\$115,110</b>	<b>\$113,439</b>	<b>\$97,077</b>
	<b>Excess of Revenue Over Expenditur</b>	<b>\$20,417</b>	<b>\$960</b>	<b>\$36,664</b>	<b>(\$10,000)</b>

TOWN OF MAHONE BAY  
WATER UTILITY  
STATEMENT OF OPERATING REVENUE

		Actual 2010/11	Budget 2011/12	Actual 2011/12	Budget 2012/13
11000	METERED SALES				
11100	10-211-100 Residential	\$213,701	\$222,249	\$223,814	\$223,000
11200	10-211-200 Commercial	\$112,018	\$116,499	\$112,379	\$112,000
11300	Industrial	\$0	\$0	\$0	\$0
11400	Vessels	\$0	\$0	\$0	\$0
		<b>\$325,719</b>	<b>\$338,748</b>	<b>\$336,193</b>	<b>\$335,000</b>
12000	FLAT RATE SALES				
12100	Residential	\$0	\$0	\$0	\$0
12200	Commercial/Institutional	\$0	\$0	\$0	\$0
12300	Industrial	\$0	\$0	\$0	\$0
		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
13000	FIRE PROTECTION				
13100	10-213-100 Public Fire Protection	\$63,960	\$71,355	\$71,754	\$71,754
13200	Private Fire Protection (Other Municipi	\$0	\$0	\$0	\$0
13300	Private Fire Protection (Other)	\$0	\$0	\$0	\$0
		<b>\$63,960</b>	<b>\$71,355</b>	<b>\$71,754</b>	<b>\$71,754</b>
14000	10-214-000 SPRINKLER SERVICE	<b>\$1,440</b>	<b>\$1,440</b>	<b>\$1,440</b>	<b>\$1,440</b>
15000	SALES TO OTHER UTILITIES	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
16000	FORFEITED DISCOUNTS	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
17000	OTHER OPERATING REVENUE				
17100	10-217-100 Special Services	\$4,717	\$4,000	\$5,701	\$5,000
17200	10-217-200 Rent (Aliant & Eastlink)	\$0	\$0	\$5,950	\$5,000
		<b>\$4,717</b>	<b>\$4,000</b>	<b>\$11,651</b>	<b>\$10,000</b>
	<b>TOTAL</b>	<b>\$395,836</b>	<b>\$415,543</b>	<b>\$421,038</b>	<b>\$418,194</b>

TOWN OF MAHONE BAY  
 WATER UTILITY  
 18000 NON-OPERATING REVENUE

		Actual 2010/11	Budget 2011/12	Actual 2011/12	Budget 2012/13
18000	NON-OPERATING REVENUE				
18100	Jobbing & Contract	\$0	\$0	\$0	\$0
18200	10-218-200 Interest	\$1,227	\$1,200	\$994	\$1,000
18300	10-218-300 Grants	\$0	\$0	\$0	\$0
18400	10-218-400 Appropriations From Other Funds	\$0	\$0	\$0	\$25,000
18500	10-218-500 Amortization of Deferred Assistance	\$0	\$0	\$0	\$0
18600	10-218-600 Transfer From Depreciation Fund	\$48,333	\$51,133	\$45,000	\$27,800
18900	10-218-900 Other	\$940	\$0	\$0	\$0
		<b>\$50,500</b>	<b>\$52,333</b>	<b>\$45,994</b>	<b>\$53,800</b>
	<b>TOTAL REVENUE</b>	<b>\$446,336</b>	<b>\$467,876</b>	<b>\$467,032</b>	<b>\$471,994</b>

TOWN OF MAHONE BAY  
 WATER UTILITY  
 21000 SOURCE OF SUPPLY

			Actual 2010/11	Budget 2011/12	Actual 2011/12	Budget 2012/13
21100	10-211-150	SUPERVISION & ENGINEERING	\$0	\$0	\$0	\$2,440
21200		OPERATING LABOR	\$0	\$0	\$0	\$0
21300		OPERATION SUPPLIES & EXPENSE	\$0	\$0	\$0	\$0
21400		MAINTENANCE OF PLANT				
21410		Reservoirs	\$0	\$0	\$0	\$0
21420	10-214-200	Intakes	\$683	\$1,000	\$317	\$500
21430		Wells & Springs	\$0	\$0	\$0	\$0
21440		Other	\$0	\$0	\$0	\$0
			<b>\$683</b>	<b>\$1,000</b>	<b>\$317</b>	<b>\$500</b>
21500		WATER PURCHASED	\$0	\$0	\$0	\$0
21600		RENTS	\$0	\$0	\$0	\$0
21900		OTHER	\$0	\$0	\$0	\$0
		TOTAL	<b>\$683</b>	<b>\$1,000</b>	<b>\$317</b>	<b>\$2,940</b>

TOWN OF MAHONE BAY  
 WATER UTILITY  
 22000 PUMPING

			Actual 2010/11	Budget 2011/12	Actual 2011/12	Budget 2012/13
22100	10-222-100	SUPERVISION & ENGINEERING	\$0	\$0	\$0	\$2,500
22200	10-222-200	OPERATING LABOR	\$3,031	\$3,191	\$2,971	\$3,918
22300	10-222-300	FUEL	\$0	\$0	\$0	\$0
22400	10-222-400	POWER PURCHASED	\$11,468	\$12,350	\$10,995	\$12,259
22500		MAINTENANCE OF PLANT				
22510	10-222-510	Structures & Improvements	\$19	\$500	\$519	\$600
22520	10-222-520	Pumping Equipment	\$3,607	\$2,000	\$637	\$2,000
			\$3,626	\$2,500	\$1,156	\$2,600
22600		RENTS	\$0	\$0	\$0	\$0
22900	10-222-900	OTHER	\$0	\$0	\$0	\$0
		TOTAL	\$18,125	\$18,041	\$15,122	\$21,277

TOWN OF MAHONE BAY  
WATER UTILITY  
23000 WATER TREATMENT

		Actual 2010/11	Budget 2011/12	Actual 2011/12	Budget 2012/13
23100	SUPERVISION & ENGINEERING				
10-223-100	Treatment - Supervision & Engin.	\$0	\$0	\$0	\$2,500
10-241-100	WTR - Administration Salaries	\$11,047	\$11,471	\$10,481	\$11,829
		<b>\$11,047</b>	<b>\$11,471</b>	<b>\$10,481</b>	<b>\$14,329</b>
23200	10-223-200 OPERATING LABOR	<b>\$12,122</b>	<b>\$12,763</b>	<b>\$11,885</b>	<b>\$15,672</b>
23300	OPERATION SUPPLIES & EXPENSES				
23310	10-223-310 Chemicals & Additives	\$39,780	\$35,000	\$32,048	\$35,000
23390	10-223-390 Water Testing Fees	\$8,741	\$8,000	\$7,708	\$5,250
		<b>\$48,521</b>	<b>\$43,000</b>	<b>\$39,756</b>	<b>\$40,250</b>
23400	MAINTENCE OF PLANT				
23410	10-223-410 Treatment Structures & Improvemen	\$1,172	\$1,500	\$2,264	\$2,000
23410	10-223-415 Fuel & Electricity	\$35,099	\$36,854	\$32,771	\$36,048
	10-223-418 Internet/ Scada	\$1,714	\$1,800	\$1,474	\$1,700
23420	10-223-420 Treatment - Equipment	\$6,742	\$8,000	\$7,986	\$8,000
		<b>\$44,727</b>	<b>\$48,154</b>	<b>\$44,495</b>	<b>\$47,748</b>
23500	RENT	\$0	\$0	\$0	\$0
23900	OTHER	\$0	\$0	\$0	\$0
	TOTAL	<b>\$116,417</b>	<b>\$115,388</b>	<b>\$106,617</b>	<b>\$117,999</b>

TOWN OF MAHONE BAY  
WATER UTILITY  
24000 TRANSMISSION & DISTRIBUTION

			Actual 2010/11	Budget 2011/12	Actual 2011/12	Budget 2012/13
24100	10-224-100	SUPERVISION & ENGINEERING	\$0	\$0	\$0	\$2,500
24200		MAPS & RECORDS	\$0	\$0	\$0	\$0
24300		OPERATION LABOR				
24310	10-224-310	Mains	\$44,841	\$47,861	\$44,029	\$58,771
			<b>\$44,841</b>	<b>\$47,861</b>	<b>\$44,029</b>	<b>\$58,771</b>
24400		MAINTENANCE OF PLANTS				
24410	10-224-410	Reservoirs	\$406	\$500	\$1,067	\$2,000
	10-224-415	Storage Building	\$0	\$1,000	\$52	\$800
24420	10-224-420	Structures & Improvements	\$0	\$1,500	\$911	\$1,000
24430	10-224-430	Distribution Mains	\$8,986	\$10,000	\$3,429	\$10,000
24430	10-224-435	Transmission Mains	\$69	\$1,000	\$19	\$1,000
	10-224-450	Water - Inventory	\$0	\$0	\$0	\$0
24440	10-224-491	Services	\$6,087	\$5,000	\$7,361	\$6,000
24440	10-224-492	Meters	\$1,501	\$2,000	\$202	\$1,500
24440	10-224-493	Hydrants	\$0	\$500	\$1,648	\$1,500
			<b>\$17,049</b>	<b>\$21,500</b>	<b>\$14,689</b>	<b>\$23,800</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	\$5,060	\$6,000	\$8,439	\$10,000
24800	10-224-800	SHOP EXPENSES	\$1,357	\$1,500	\$901	\$1,000
24900	10-224-900	OTHER	\$0	\$0	\$112	\$0
		TOTAL	<b>\$68,307</b>	<b>\$76,861</b>	<b>\$68,170</b>	<b>\$96,071</b>



TOWN OF MAHONE BAY  
WATER UTILITY  
5000 ADMINISTRATION & GENERAL

		Actual 2010/11	Budget 2011/12	Actual 2011/12	Budget 2012/13
25100	CONSUMER ACCOUNTING & COLLECTING				
25110	10-225-100 Supervision	\$0	\$0	\$0	\$0
25120	10-225-120 Meter Reading	\$302	\$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	\$2,124	\$2,000	\$2	\$2,000
25190	10-225-190 Other	\$0	\$0	\$0	\$0
		<b>\$2,426</b>	<b>\$2,000</b>	<b>\$2</b>	<b>\$2,000</b>
25200	SALARIES				
25220	10-225-220 Allocated	\$36,311	\$43,715	\$39,008	\$45,887
25290	10-225-290 Officers & Executives	\$5,202	\$5,495	\$5,501	\$6,023
		<b>\$41,513</b>	<b>\$49,210</b>	<b>\$44,509</b>	<b>\$51,910</b>
25300	GENERAL OFFICE EXPENSES				
25320	10-225-320 Training Costs/Health & Safety (25%)	\$1,637	\$2,000	\$1,526	\$2,000
25330	10-225-330 General Office	\$453	\$500	\$167	\$500
25340	10-225-340 Allocated Office Expenses	\$10,800	\$12,000	\$12,000	\$12,300
25330	10-225-350 Advertising	\$398	\$500	\$380	\$500
25330	10-225-360 Mileage Water Staff	\$1,490	\$2,000	\$1,427	\$1,800
25330	10-225-370 Telephone/Internet	\$3,522	\$4,000	\$3,087	\$3,800
25330	10-225-380 Employee Benefits	\$12,625	\$17,087	\$12,995	\$19,809
		<b>\$30,925</b>	<b>\$38,087</b>	<b>\$31,582</b>	<b>\$40,709</b>
25400	PROFESSIONAL FEES				
25410	10-225-410 Auditors	\$4,969	\$5,500	\$5,500	\$6,500
25420	10-225-420 Legal	\$0	\$0	\$0	\$0
25430	10-225-430 Special Services	\$0	\$0	\$0	\$0
		<b>\$4,969</b>	<b>\$5,500</b>	<b>\$5,500</b>	<b>\$6,500</b>
25500	10-225-500 REGULATORY EXPENSES	<b>\$760</b>	<b>\$900</b>	<b>\$775</b>	<b>\$900</b>
25600	10-225-600 INSURANCE	<b>\$7,794</b>	<b>\$7,819</b>	<b>\$7,847</b>	<b>\$7,611</b>
25700	10-225-700 RENTS OF GENERAL PROPERTY	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
25800	10-225-800 MAINTENCE OF GENERAL PROPE	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
25900	10-225-900 OTHER ( H.S.T.)	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	TOTAL	<b>\$88,387</b>	<b>\$103,516</b>	<b>\$90,215</b>	<b>\$109,630</b>
26000	10-226-000 DEPRECIATION	<b>\$35,672</b>	<b>\$36,000</b>	<b>\$35,828</b>	<b>\$35,000</b>
27000	10-227-000 TAXES	<b>\$674</b>	<b>\$1,000</b>	<b>\$660</b>	<b>\$2,000</b>

TOWN OF MAHONE BAY  
WATER UTILITY  
29000 NON-OPERATING EXPENDITURES

			Actual 2010/11	Budget 2011/12	Actual 2011/12	Budget 2012/13
29100		REDEMPTION OF LONG TERM DEBT				
29110	10-229-110	Principal	\$48,333	\$48,333	\$51,667	\$50,000
	10-229-115	Principal Interfund Loan	\$0	\$2,800	\$2,800	\$2,800
29120	10-229-120	Sinking Fund	\$0	\$0	\$0	\$0
			<b>\$48,333</b>	<b>\$51,133</b>	<b>\$54,467</b>	<b>\$52,800</b>
29200	10-229-200	INTEREST ON LONG TERM DEBT	<b>\$44,199</b>	<b>\$38,732</b>	<b>\$38,616</b>	<b>\$38,732</b>
29300		OTHER INTEREST				
29320	10-229-300	Non-Oper.-Other Interest	\$69	\$200	\$101	\$200
29310	10-293-100	Bank Charges	\$0	\$0	\$0	\$0
29320	10-293-200	Short Term Borrowing	\$5,053	\$5,625	\$5,651	\$5,345
29330	10-293-300	Interfund	\$0	\$420	\$625	\$0
			<b>\$5,122</b>	<b>\$6,245</b>	<b>\$6,377</b>	<b>\$5,545</b>
29400	10-229-400	CAPITAL EXPENDITURES OUT OF REVENUE	<b>\$0</b>	<b>\$19,000</b>	<b>\$13,979</b>	<b>\$0</b>
29900	10-229-900	OTHER	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		TOTAL	<b>\$97,654</b>	<b>\$115,110</b>	<b>\$113,439</b>	<b>\$97,077</b>

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

			Actual 2010/11	Budget 2011/12	Actual 2011/12	Budget 2012/13
501	20-501-000	Domestic Service-Sales	\$664,659	\$703,010	\$738,633	\$803,862
502	20-502-000	Commercial Service-Sales	\$53,022	\$56,081	\$60,180	\$65,495
504	20-504-000	Industrial Power-Sales	\$697,007	\$738,297	\$749,570	\$815,765
505	20-505-000	Street Lighting	\$62,195	\$65,784	\$64,151	\$69,816
510	20-510-000	Misc Revenue (Conn Charges)	\$2,400	\$3,500	\$3,969	\$3,800
510	20-510-100	Electrical Wiring Permit Fees	\$4,632	\$4,000	\$7,558	\$6,500
511	20-511-000	Interest on Overdue Accounts	\$5,358	\$5,200	\$5,066	\$5,200
523	20-523-000	Non-Operating Revenue				
		Interest Revenue	\$736	\$800	\$229	\$700
530	20-530-000	Non-Operating Revenue				
		Other	\$10,496	\$10,000	\$12,241	\$11,000
550	20-550-000	Transfer from Depreciation Funds	\$0	\$0	\$0	\$0
<b>TOTAL REVENUE</b>			<b>\$1,500,505</b>	<b>\$1,586,672</b>	<b>\$1,641,597</b>	<b>\$1,782,138</b>

611	20-611-000	Power Purchased	<b>\$1,120,941</b>	<b>\$1,214,881</b>	<b>\$1,234,023</b>	<b>\$1,372,511</b>
614	20-614-000	Supervision Salaries	\$11,047	\$11,471	\$16,481	\$11,829
614.1	20-614-100	Salaries	\$77,648	\$90,000	\$57,492	\$63,749
620.4	20-620-420	Staff Mileage	\$157	\$500	\$150	\$500
620.9	20-620-900	Employee Benefits	\$19,147	\$29,900	\$23,863	\$34,320
	20-614-150	Engineering/Consultants	\$0	\$1,000	\$3,136	\$2,000
	20-614-175	Contracted Services -Operating	\$3,475	\$5,000	\$1,521	\$5,000
614.2	20-614-200	Supplies	\$7,129	\$7,000	\$1,131	\$6,000
	20-614-250	Inventory Purchases	\$0	\$0	\$0	\$0
	20-614-260	Staff Communications -Cell Phones	\$325	\$1,000	\$125	\$1,000
	20-614-270	Electrical Inspection Services	\$3,871	\$4,000	\$4,993	\$5,000
614.3	20-614-300	Meters Expenses	\$4,412	\$4,500	\$2,249	\$4,000
	20-614-320	Maintenance of Transformers	\$395	\$400	\$0	\$400
614.4	20-614-400	Reading Meters	\$0	\$0	\$0	\$0
614.5	20-614-500	Street Light Expense	\$0	\$800	\$202	\$800
614.6	20-614-600	Small Tools	\$1,352	\$1,500	\$59	\$1,500
614.7	20-614-700	Vehicle Expense	\$4,406	\$10,000	\$7,715	\$10,000
620.7	20-620-700	Training Costs/Health & Safety (25%)	\$50	\$1,000	\$63	\$1,000
614.8	20-614-800	Other Expense	\$391	\$500	\$91	\$500
	20-614-850	Rental Town Property for Poles Lines	\$0	\$0	\$0	\$24,000
			<b>\$133,805</b>	<b>\$168,571</b>	<b>\$119,271</b>	<b>\$171,598</b>

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

			Actual	Budget	Actual	Budget
			2010/11	2011/12	2011/12	2012/13
<b>Administration</b>						
	20-620-050	Executive Salaries	\$15,606	\$16,486	\$16,503	\$18,070
620.1	20-620-100	Accounting Salaries & CAO	\$62,656	\$72,591	\$81,183	\$76,309
	20-620-110	Other Salaries-EL	\$19,154	\$0	\$0	\$0
620.2	20-620-200	Auditors	\$6,500	\$8,000	\$8,000	\$10,000
620.4	20-620-400	Bad Debt Expense	\$6,961	\$6,500	\$6,354	\$6,500
620.4	20-620-410	Electric Light Coop Costs	\$1,295	\$3,000	\$8,309	\$4,000
620.4	20-620-430	Photocopy Lease/Rental	\$3,373	\$3,680	\$3,680	\$3,680
620.4	20-620-450	Computer Maintenance	\$4,568	\$6,500	\$4,126	\$6,500
	20-620-460	Legal Services	\$1,659	\$1,000	\$0	\$0
	20-620-490	Office Costs Shared	\$23,340	\$24,000	\$24,000	\$24,900
620.5	20-620-500	Misc Office Expenses	\$1,751	\$1,000	\$1,251	\$1,000
620.5	20-620-510	Insurance	\$8,592	\$8,769	\$9,230	\$8,591
620.8	20-620-800	Regulatory Expense	\$1,823	\$2,000	\$1,807	\$2,000
			<b>\$157,278</b>	<b>\$153,526</b>	<b>\$164,443</b>	<b>\$161,550</b>
631	20-631-000	Taxes	<b>\$24,237</b>	<b>\$24,200</b>	<b>\$24,104</b>	<b>\$0</b>
632	20-632-000	Depreciation of Plant	<b>\$30,798</b>	<b>\$30,000</b>	<b>\$31,248</b>	<b>\$33,000</b>
635	20-635-000	Capital Expense From Revenue	<b>\$9,330</b>	<b>\$0</b>	<b>\$13,538</b>	<b>\$0</b>
	20-637-000	Interest Expense	<b>\$510</b>	<b>\$1,000</b>	<b>\$506</b>	<b>\$1,000</b>
<b>TOTAL EXPENDITURES</b>			<b>\$1,476,899</b>	<b>\$1,592,178</b>	<b>\$1,587,133</b>	<b>\$1,739,659</b>
Surplus (Deficit)			\$23,606	(\$5,506)	\$54,464	\$42,479
<b>TOTAL</b>			<b>\$1,500,505</b>	<b>\$1,586,672</b>	<b>\$1,641,597</b>	<b>\$1,782,138</b>

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

	2010/11 ACTUALS	2011/12 BUDGET	2011/12 ACTUALS	2012/13 BUDGET
<b>Revenue</b>				
Investment income	\$ 745	\$ 850	\$ 1,306	\$ 950
Grant from Town	\$ 6,000	\$ 5,250	\$ 5,250	\$ 5,000
Donations				
Perpetual Care/Sale of Lots	575	1,500	5,475	1,500
Annual upkeep	200	170	-	
	<u>7,520</u>	<u>7,770</u>	<u>12,031</u>	<u>7,450</u>
<b>Expenditures</b>				
Mowing and grounds upkeep	5,485	6,500	5,850	6,500
Administration	770	750	778	800
	<u>6,255</u>	<u>7,250</u>	<u>6,628</u>	<u>7,300</u>
Deficiency of revenue over expenditures	\$ 1,265	\$ 520	\$ 5,403	\$ 150

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

	2010/11 ACTUALS	2011/12 BUDGET	2011/12 ACTUALS	2012/13 BUDGET
<b>Revenue</b>				
Investment income	\$ 8,406	\$ 2,500	\$ 2,212	\$ 2,300
Grant from Town	\$ 3,000	\$ 3,750	\$ 3,750	\$ 4,000
Donations	\$ 400	\$ -	\$ 60	\$ -
Perpetual care	-	-	-	-
Annual upkeep	-	-	30	-
	<u>11,806</u>	<u>6,250</u>	<u>6,052</u>	<u>6,300</u>
<b>Expenditures</b>				
Improvements				
Mowing and grounds upkeep	4,003	5,000	3,932	5,000
Administration	750	750	750	750
	<u>4,753</u>	<u>5,750</u>	<u>4,682</u>	<u>5,750</u>
Deficiency of revenue over expenditures	\$ 7,053	\$ 500	\$ 1,370	\$ 550