



Town of Mahone Bay 2025-2026 Budget



TOWN OF MAHONE BAY 2025/26 OPERATING/CAPITAL BUDGETS

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2025-26 Budget – Executive Summary

On June 10th, 2025, the Mahone Bay Town Council approved 2025-26 operating budgets – including general, fire and utility budgets – with expenditures totaling \$9.22 million.

Residential and Commercial tax rates have increased by 1% to \$1.121/\$100 Residential and \$3.081/\$100 Commercial. The fire rate has also been increased by \$0.005 to \$0.219 per \$100, completing the shift of the full cost of fire protection services to the fire rate.

The 2025-26 operating budgets include many projects and initiatives implementing Council's strategic vision for Mahone Bay including:

- Continuing to improve the Town's asset management program to support Council decision-making on capital projects.
- Community beautification initiatives with Mahone Bay Tourism & Chamber of Commerce and Communities in Bloom.
- Utilizing Canada Mortgage & Housing Corporation Housing Accelerator funding obtained by the Town to support the development of new housing stock in Mahone Bay.
- Environmental initiatives including the development of an Urban Forest Management Plan and canopy restoration projects.
- Increased grants and subsidies for community organizations delivering cultural and recreational programming for residents.
- Stormwater initiatives to explore opportunities to reduce flood risk in Ernst Brook watershed.
- New shared services with neighboring municipalities including occupational health & safety and procurement, and additional capacity for our Regional Emergency Management Organization.

The Town Council also approved new and ongoing capital expenditures for 2025-26 – including general and utility budgets – totaling \$17.04 million, supported by a projected \$10.08 million in external funding (59%). Key investments in the 2025-26 capital budget include:

- The **Edgewater Street Project** (<https://www.townofmahonebay.ca/edgewater-street-project.html>) is the Town's major capital project for 2025-26. This project will improve and beautify public spaces on Edgewater Street and expand the Living Shoreline while extending municipal services and constructing a raised multi-use trail along the shoreline for pedestrians and cyclists, supported by generous Provincial and Federal contributions.

- Investments in wastewater system infrastructure including lift stations.
- Parking and safety improvements in the Clearway Street school zone.
- Accessibility improvements to various Town buildings and public infrastructure, including renewed public washrooms on Edgewater and Main streets and improved access to Town Hall, with Provincial and Federal funding support.
- Continued investments in the Community Sports Field in partnership with Mahone Bay United.
- Installation of a floating fishing dock for public use at the Mahone Bay Marina, approved last year.
- A new fire truck for the Mahone Bay & District Fire Department, replacing a pumper truck which has reached its maximum years of service.

TOWN OF MAHONE BAY BUDGET SUMMARY

	Budget 2024/25	Actual 2024/25 Unaudited	Budget 2025/26	\$ Change Budget to Budget	% Change Budget to Budget
REVENUE					
Taxes (pg 20)	\$ 3,529,732	\$ 3,642,801	\$ 3,732,139	202,407	5.73%
Grants in Lieu of Taxes (pg 21)	24,650	24,160	25,150	500	2.03%
Sale of Services (pg 21)	125,430	179,063	195,774	70,344	56.08%
Other Revenue From Own Sources (pg 22)	129,190	115,176	122,990	-6,200	-4.80%
Unconditional Transfers From Other Govt. (pg 23)	50,000	50,000	50,000	0	0.00%
Conditional Transfers From Other Govt. (pg 23)	93,051	93,051	197,309	104,258	112.04%
Total Revenue	3,952,053	4,104,251	4,323,362	371,309	9.40%

TOWN OF MAHONE BAY BUDGET SUMMARY

	Budget 2024/25	Actual 2024/25	Budget 2025/26	\$ Change Budget to Budget	% Change Budget to Budget
OPERATING EXPENDITURES					
Legislative Expenses (pg 25)	\$ 118,188	\$ 130,719	\$ 105,240	-12,947	-10.95%
General Government Services (pg 29)	676,177	640,789	758,369	82,191	12.16%
Taxation Rebates & Reductions (pg 51)	142,473	134,995	143,154	681	0.48%
Protective Services (pg 31 - 33)	510,149	498,823	534,826	24,677	4.84%
Public Works (pg 39)	635,510	630,073	668,099	32,589	5.13%
Wastewater (pg 47)	501,992	481,631	519,218	17,226	3.43%
Community Services and Environmental Development (pg 43 & 72)	224,995	260,800	308,263	83,268	37.01%
Recreation, Cultural Services (pg 50)	171,010	173,312	192,215	21,205	12.40%
Education & Tax Rebates (pg 51)	665,530	729,901	774,707	109,178	16.40%
Total Expenditures	3,646,025	3,681,043	4,004,090	358,065	9.82%
Excess of Revenue Over Expenditures	\$ 306,027	\$ 423,208	\$ 319,272	13,245	4.33%
Debenture & Term Loan Principal (pg 51)	168,423	194,007	136,230	304,653	-19.11%
Trf to/from Own Agencies (pg 53)	260,244	22,949	183,042	-77,202	-29.67%
Capital Out of Revenue					
Change in Fund Position	-122,640	0	0		

TOWN OF MAHONE BAY BUDGET SUMMARY

	Budget 2024/25	Actual 2024/25	Budget 2025/26
Capital Expenses - Summary			
General Government Services	419,000	212,433	214,500
Transportation Services	679,000	429,755	850,034
Environmental Health Services	676,228	861,084	356,250
Environmental Development Services	240,000	235,000	37,000
Recreation, Cultural Services	243,500	281,842	845,513
Edgewater Project	5,071,059	689,447	14,225,827
Total Expenditures	\$ 7,328,787	\$ 2,020,114	\$ 16,529,124

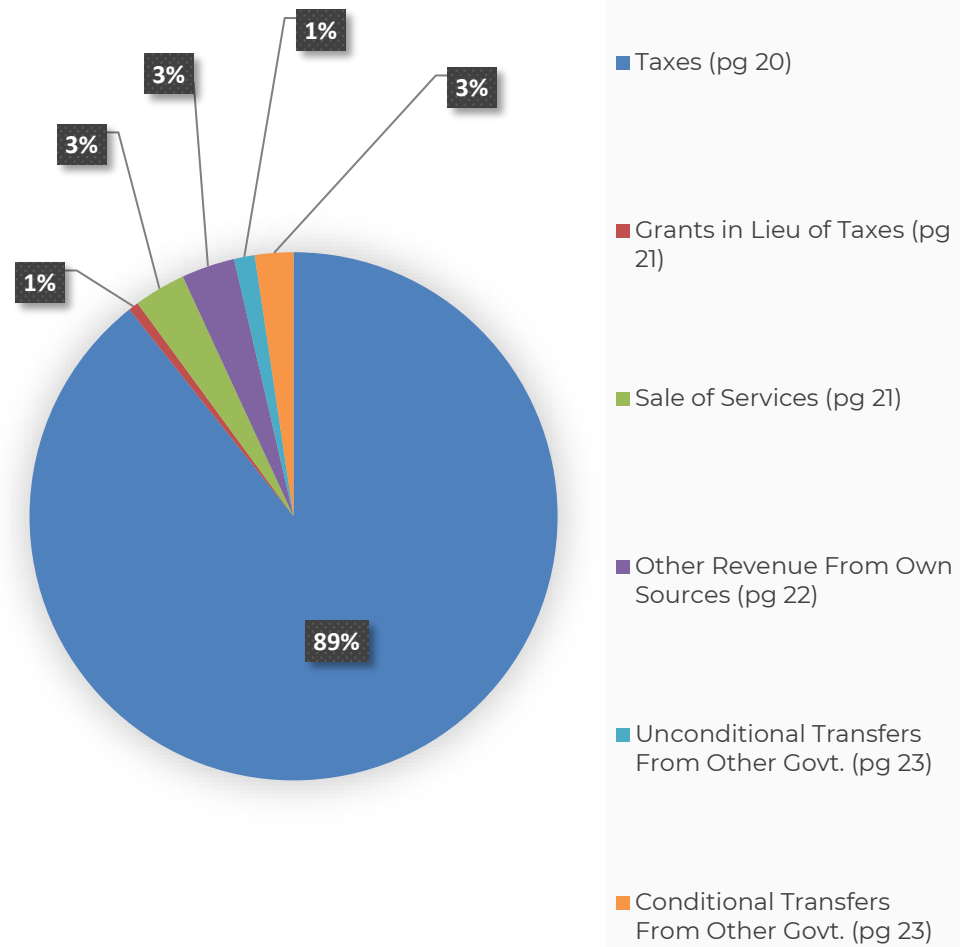
Remuneration (after CPI):*	2025/26 Budget
Mayor	\$ 29,136
Deputy Mayor	\$ 17,635
Council (5 members)	\$ 76,655
CAO	\$ 135,788
Staff	\$ 1,631,159
Total	\$ 1,890,373

*Staff total includes utilities staff.

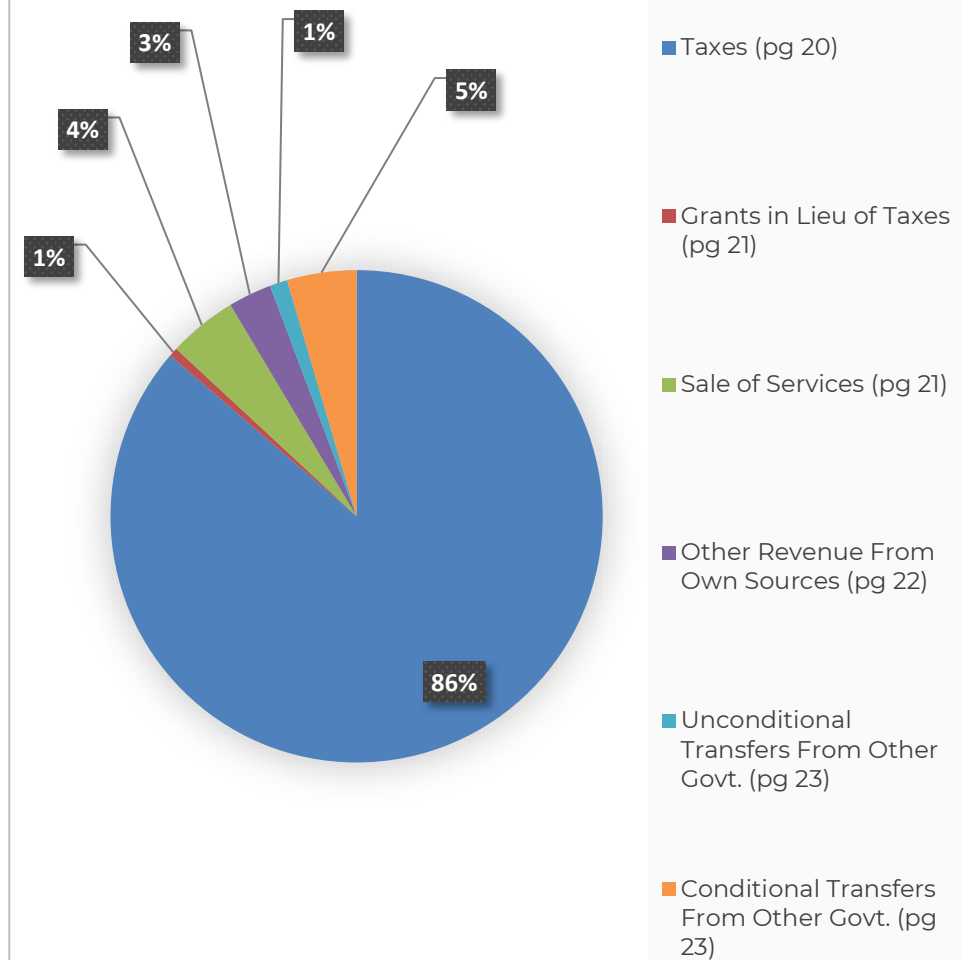
*Budget also includes Overtime, Standby Pay, Taxes, Benefits

*CPI is based on 2.4%

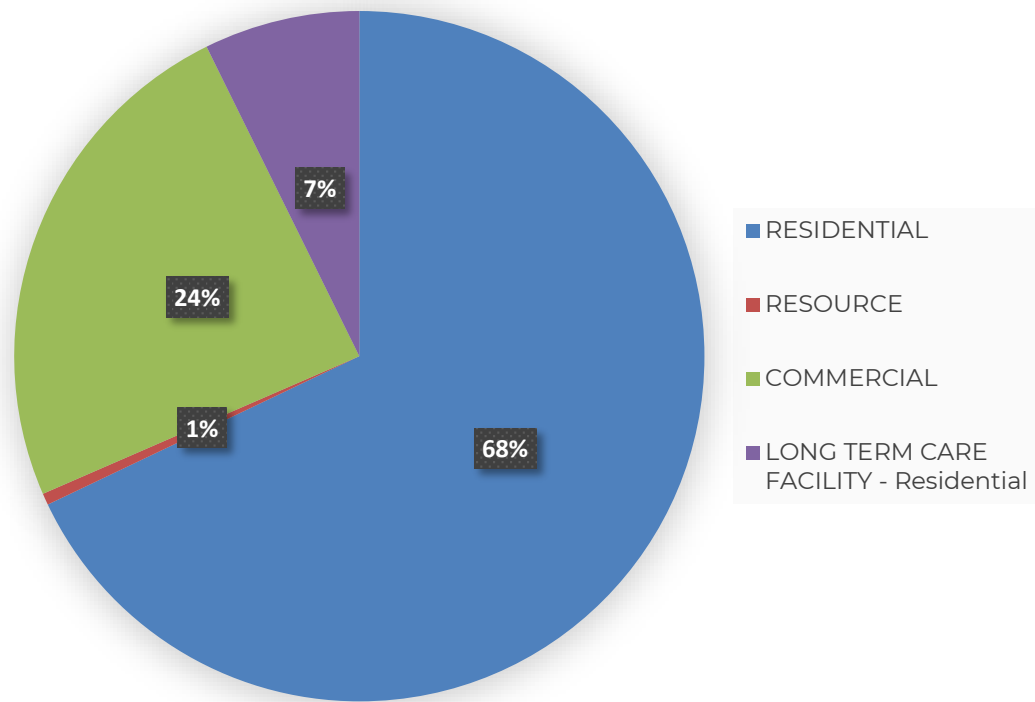
2024/25 Budget - Revenue



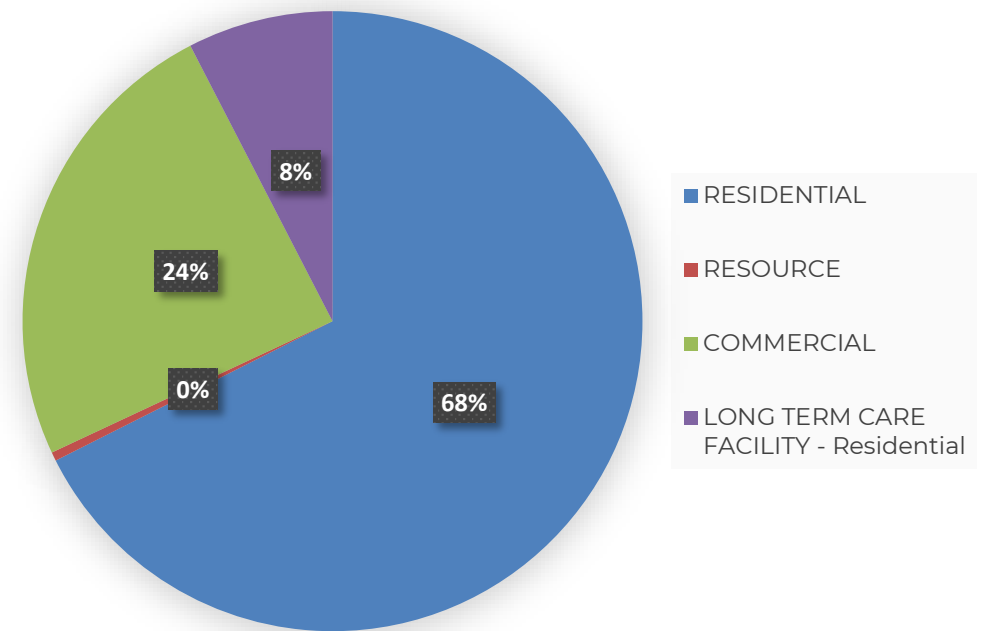
2025/26 Budget - Revenue



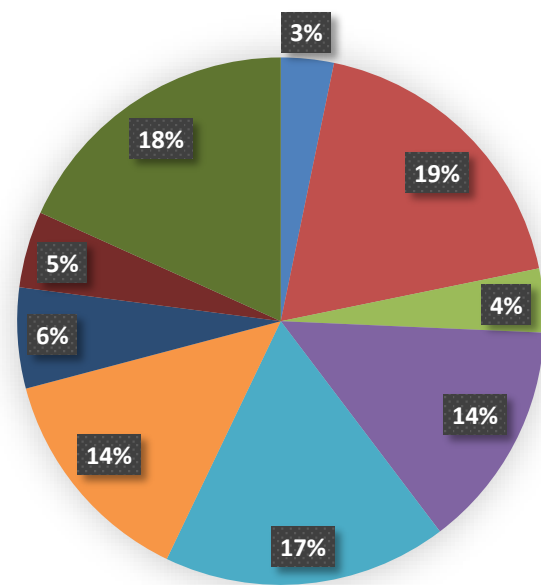
2024/25 Budget - Residential & Commercial Taxes



2025/26 Budget - Residential & Commercial Taxes

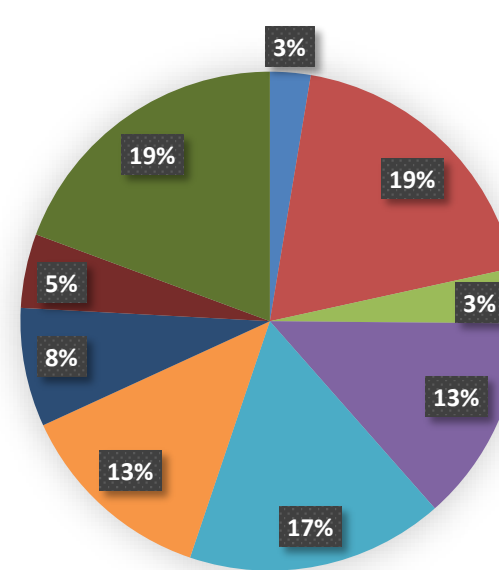


2024/25 Budget - Operating Expenditures



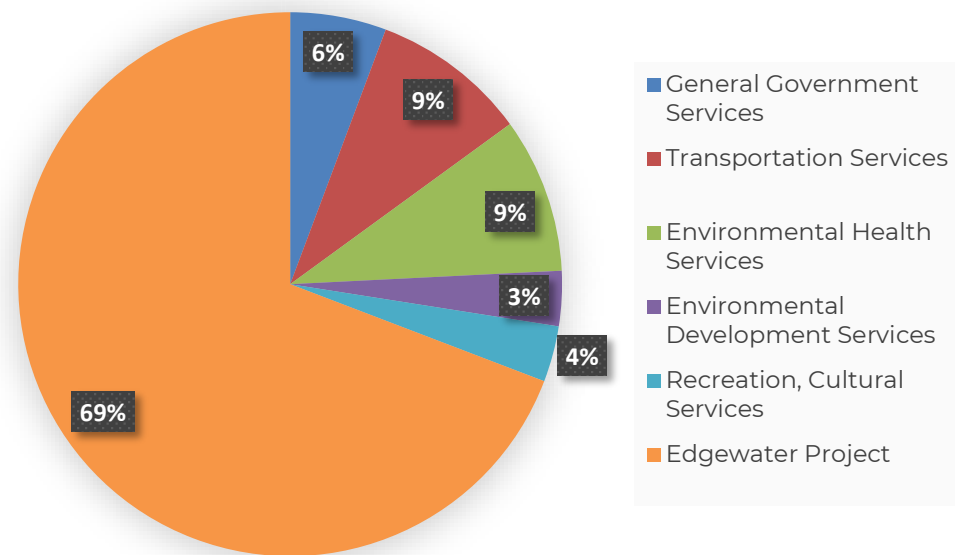
- Legislative Expenses (pg 25)
- General Government Services (pg 29)
- Taxation Rebates & Reductions (pg 51)
- Protective Services (pg 31 - 33)
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- Wastewater (pg 47)
- Community Services and Environmental Development (pg 43 & 72)
- Recreation, Cultural Services (pg 50)

2025/26 Budget - Operating Expenditures

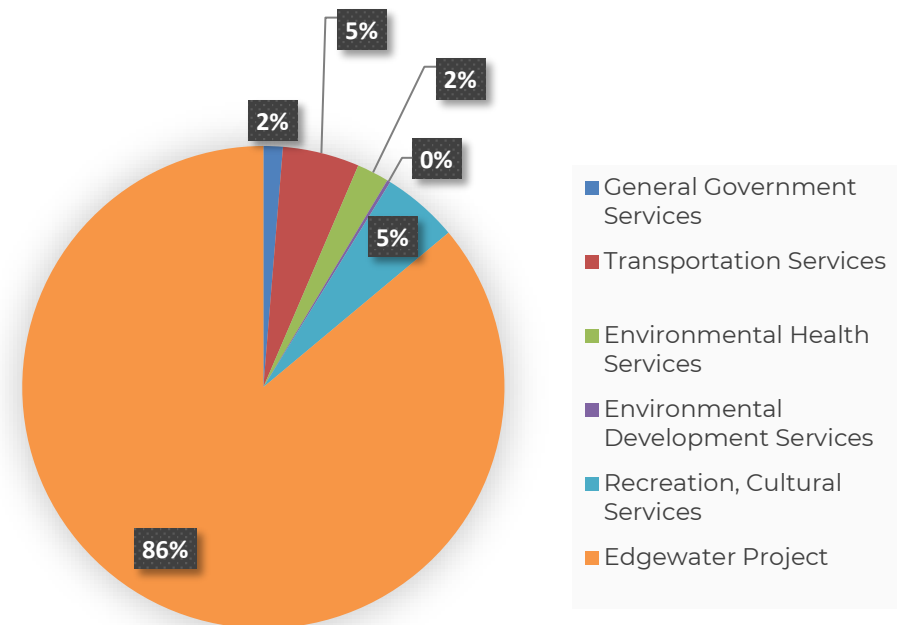


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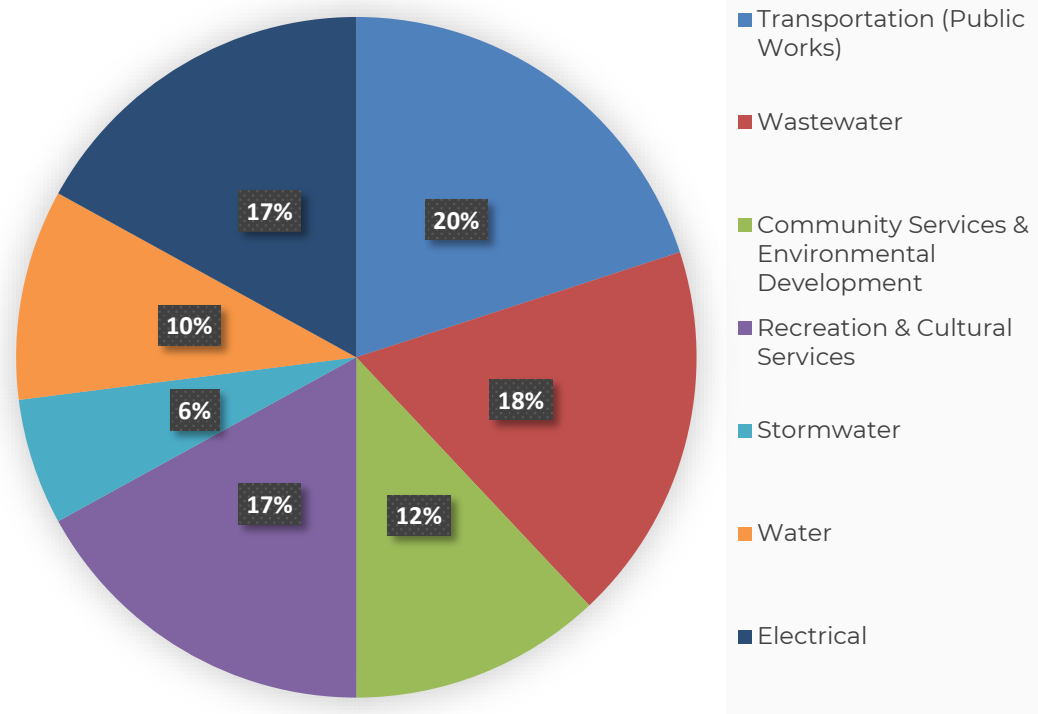
2024/25 Budget - Capital Expenditures



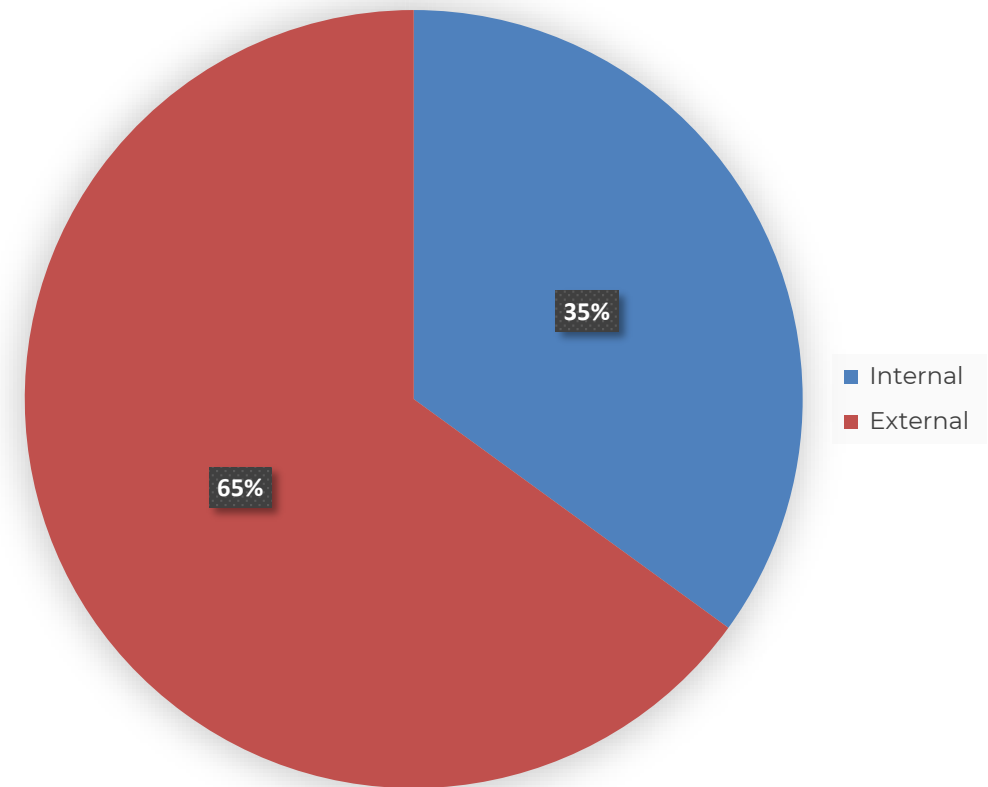
2025/26 Budget - Capital Expenditures



Edgewater Project Costs



Edgewater Project Funding



2025/26 Tax Rate Analysis and Projections

Prior Year Assessment/Rates - General Tax Rate				
	Prior Year Assessments	Prior Year Tax Rate	Prior Year Tax Revenue	% of Total Tax Revenue
RESIDENTIAL	\$ 176,890,900	1.110	\$ 1,963,489	67.76%
RESOURCE	\$ 1,417,100	1.110	\$ 15,730	0.54%
COMMERCIAL	\$ 22,959,300	3.050	\$ 700,259	24.16%
LONG TERM CARE FACILITY - Residential	\$ 18,630,100	1.110	\$ 206,794	7.14%
LONG TERM CARE FACILITY - Commercial	\$ 380,100	3.050	\$ 11,593	0.40%
TOTAL	\$ 220,277,500		\$ 2,897,865	100.00%

Prior Year Assessment/Rates - Fire Tax Rate				
	Prior Year Assessments	Prior Year Tax Rate	Prior Year Tax Revenue	% of Total Tax Revenue
RESIDENTIAL	\$ 176,890,900	0.214	\$ 378,547	80.30%
RESOURCE	\$ 1,417,100	0.214	\$ 3,033	0.64%
COMMERCIAL	\$ 22,959,300	0.214	\$ 49,133	10.42%
LONG TERM CARE FACILITY - Residential	\$ 18,630,100	0.214	\$ 39,868	8.46%
LONG TERM CARE FACILITY - Commercial	\$ 380,100	0.214	\$ 813	0.17%
TOTAL	\$ 220,277,500		\$ 471,394	100.00%

Prior Year Assessment/Rates - Combined Tax Rate				
	Prior Year Assessments	Prior Year Tax Rate	Prior Year Tax Revenue	% of Total Tax Revenue
RESIDENTIAL	\$ 176,890,900	1.324	\$ 2,342,036	69.51%
RESOURCE	\$ 1,417,100	1.324	\$ 18,762	0.56%
COMMERCIAL	\$ 22,959,300	3.264	\$ 749,392	22.24%
LONG TERM CARE FACILITY - Residential	\$ 18,630,100	1.324	\$ 246,663	7.32%
LONG TERM CARE FACILITY - Commercial	\$ 380,100	3.264	\$ 12,406	0.37%
TOTAL	\$ 220,277,500		\$ 3,369,258	100.00%

Prior Year Assessment/Rates (ASSESSMENT CHANGE)- General Tax Rate				
	Prior Year Assessments	Prior Year Tax Rate	Prior Year Tax Revenue	% of Total Tax Revenue
RESIDENTIAL	\$ 176,890,900	1.110	\$ 1,963,489	67.76%
RESOURCE	\$ 1,417,100	1.110	\$ 15,730	0.54%
COMMERCIAL	\$ 22,959,300	3.050	\$ 700,259	24.16%
LONG TERM CARE FACILITY - Residential	\$ 19,010,200	1.110	\$ 211,013	7.28%
LONG TERM CARE FACILITY - Commercial	\$ -	3.050	\$ -	0.00%
TOTAL	\$ 220,277,500		\$ 2,890,491	99.75%

Prior Year Assessment/Rates (ASSESSMENT CHANGE) - Fire Tax Rate				
	Prior Year Assessments	Prior Year Tax Rate	Prior Year Tax Revenue	% of Total Tax Revenue
RESIDENTIAL	\$ 176,890,900	0.214	\$ 378,547	80.30%
RESOURCE	\$ 1,417,100	0.214	\$ 3,033	0.64%
COMMERCIAL	\$ 22,959,300	0.214	\$ 49,133	10.42%
LONG TERM CARE FACILITY - Residential	\$ 19,010,200	0.214	\$ 40,682	8.63%
LONG TERM CARE FACILITY - Commercial	\$ -	0.214	\$ -	0.00%
TOTAL	\$ 220,277,500		\$ 471,394	100.00%

Prior Year Assessment/Rates (ASSESSMENT CHANGE) - Combined Tax Rate				
	Prior Year Assessments	Prior Year Tax Rate	Prior Year Tax Revenue	% of Total Tax Revenue
RESIDENTIAL	\$ 176,890,900	1.324	\$ 2,342,036	69.51%
RESOURCE	\$ 1,417,100	1.324	\$ 18,762	0.56%
COMMERCIAL	\$ 22,959,300	3.264	\$ 749,392	22.24%
LONG TERM CARE FACILITY - Residential	\$ 19,010,200	1.324	\$ 251,695	7.47%
LONG TERM CARE FACILITY - Commercial	\$ -	3.264	\$ -	0.00%
TOTAL	\$ 220,277,500		\$ 3,361,885	99.78%

Revenue Change	
PY as Reported in Budget	\$ 3,369,258
PY with Assessment Change	\$ 3,361,885
Loss in Revenue	\$ 7,374

2025/26 Tax Rate Analysis and Projections

Fiscal 2024/25 Assessments & Rate Projections (Reference Only) - General Tax Rate				
	Current Year	Proposed	Tax Revenue	% of Total
	Assessments	Tax Rate	(New Rate)	Tax Revenue
RESIDENTIAL	\$ 186,291,400	1.121	\$ 2,088,513	67.58%
RESOURCE	\$ 1,265,000	1.121	\$ 14,182	0.46%
COMMERCIAL	\$ 24,456,500	3.081	\$ 753,382	24.38%
LONG TERM CARE FACILITY - Residential	\$ 20,911,200	1.121	\$ 234,435	7.59%
TOTAL	\$ 232,924,100		\$ 3,090,513	100.00%

Fiscal 2024/25 Assessments & Rate Projections (Reference Only) - Fire Tax Rate				
	Current Year	Proposed	Tax Revenue	% of Total
	Assessments	Tax Rate	(New Rate)	Tax Revenue
RESIDENTIAL	\$ 186,291,400	0.219	\$ 407,978	79.98%
RESOURCE	\$ 1,265,000	0.219	\$ 2,770	0.54%
COMMERCIAL	\$ 24,456,500	0.219	\$ 53,560	10.50%
LONG TERM CARE FACILITY - Residential	\$ 20,911,200	0.219	\$ 45,796	8.98%
TOTAL	\$ 232,924,100		\$ 510,104	100.00%

Fiscal 2024/25 Assessments & Rate Projections (Reference Only) - Combined Tax Rate				
	Current Year	Proposed	Tax Revenue	% of Total
	Assessments	Tax Rate	(New Rate)	Tax Revenue
RESIDENTIAL	\$ 186,291,400	1.340	\$ 2,496,491	69.34%
RESOURCE	\$ 1,265,000	1.340	\$ 16,952	0.47%
COMMERCIAL	\$ 24,456,500	3.300	\$ 806,942	22.41%
LONG TERM CARE FACILITY - Residential	\$ 20,911,200	1.340	\$ 280,231	7.78%
TOTAL	\$ 232,924,100		\$ 3,600,617	100.00%

2025/26 Tax Rate Analysis and Projections

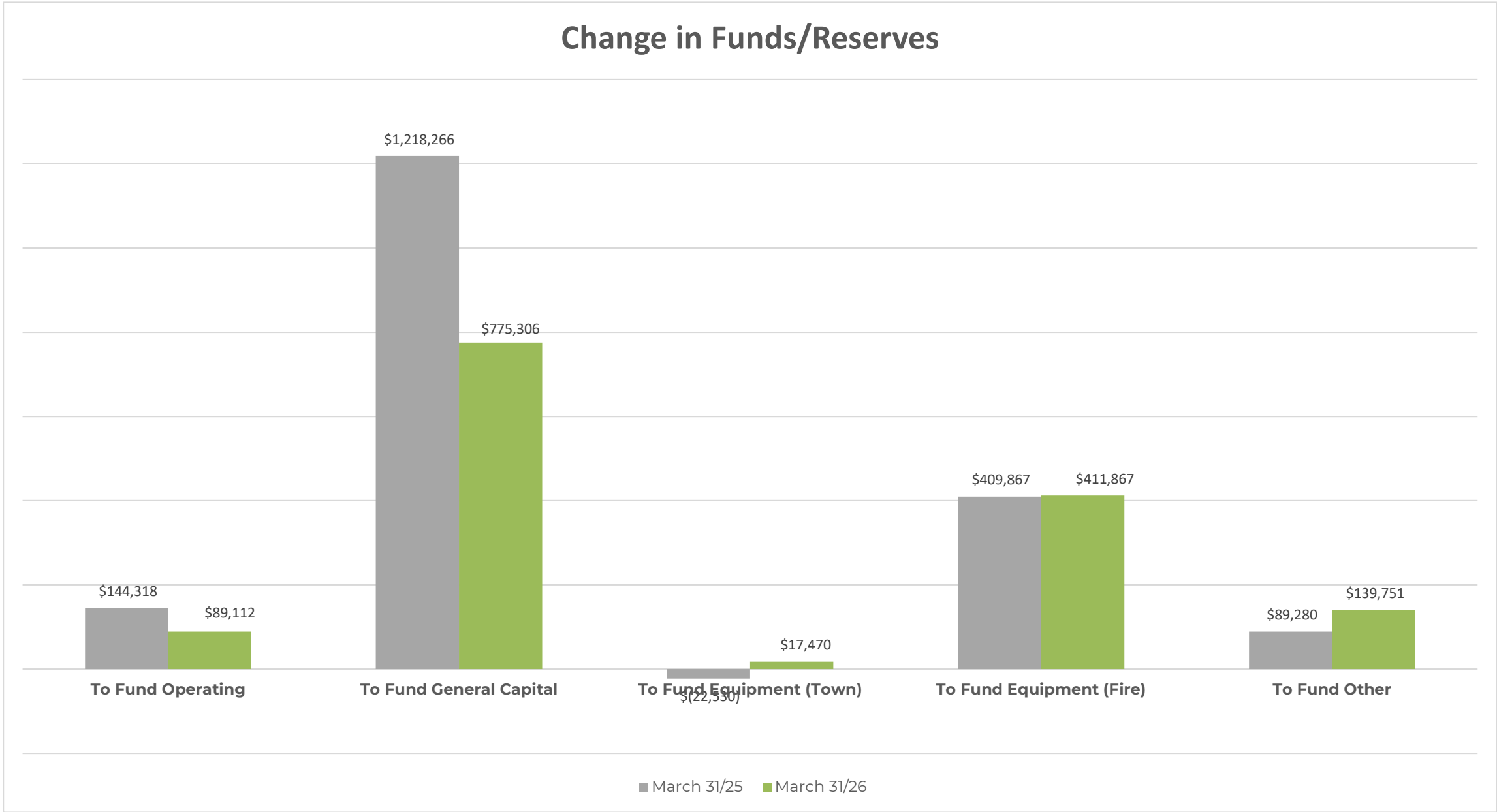
CHANGE IN ASSESSMENT - STATS		
2025 Change in Taxable Assessment	\$ 12,646,600	5.74%
Change Due To Events		
Residential	\$ 6,359,900	3.60%
Resource/Seasonal	\$ 200	0.01%
Commercial	\$ 1,385,300	6.03%
Long Term Care Facility - Residential	\$ 2,281,100	12.24%
Total	\$ 10,026,500	4.55%
Growth in General Assessment		
Residential	\$ 3,040,600	1.72%
Resource/Seasonal	-\$ 152,300	-10.75%
Commercial	\$ 111,900	0.49%
Long Term Care Facility - Residential	\$ -	0.00%
Total	\$ 3,000,200	1.36%

Tax Rate Impact Analysis - General Tax Rate			
	Average Growth In Assessment	CHG IN TAX RATE	Total Increase (Decrease) In Tax
RESIDENTIAL	1.72%	0.00%	1.72%
RESOURCE/SEASONAL	-10.75%	0.00%	-10.75%
COMMERCIAL	0.49%	0.00%	0.49%

Tax Rate Impact Analysis - Fire Tax Rate			
	Average Growth In Assessment	CHG IN TAX RATE	Total Increase (Decrease) In Tax
RESIDENTIAL	1.72%	0.00%	1.72%
RESOURCE/SEASONAL	-10.75%	0.00%	-10.75%
COMMERCIAL	0.49%	0.00%	0.49%

Tax Rate Impact Analysis - Combined Tax Rate			
	Average Growth In Assessment	CHG IN TAX RATE	Total Increase (Decrease) In Tax
RESIDENTIAL	1.72%	0.00%	1.72%
RESOURCE/SEASONAL	-10.75%	0.00%	-10.75%
COMMERCIAL	0.49%	0.00%	0.49%

Status of Town Funds (unaudited)



Estimated Ending Balance as per PY Budget			
	March 31, 2025	March 31/25	March 31/26
To Fund Operating	\$ 108,318	\$ 144,318	\$ 89,112
To Fund General Capital	\$ 668,145	\$ 1,218,266	\$ 775,306
To Fund Equipment (Town)	\$ 31,215	\$ (22,530)	\$ 17,470
To Fund Equipment (Fire)	\$ 304,567	\$ 409,867	\$ 411,867
To Fund Other	\$ 101,574	\$ 89,280	\$ 139,751
	\$ 998,126	\$ 2,300,512	\$ 1,643,508

FUND	Estimated Roll Fund Balance	Estimated Expenses	Estimated Income	Estimated Fund Balance
	March 31/2025	2025/26	2025/26	March 31/2026
Electric Light Operating Fund (Surplus)	\$60,563	\$48,000	\$26,484	\$39,047
Town Operating Fund (Surplus)	\$33,137	\$0	-\$0	\$33,137
Water Operating Fund (Surplus)	-\$129,612	\$0	-\$295,349	-\$424,962
	-\$35,912	\$48,000	-\$268,866	-\$352,778

	Ending Balance as per PY				
	Budget	Unaudited	Estimated	Estimated	Estimated
	Reserve Balance	Reserve Balance	Expenses	Income	Reserve Balance
	March 31/2025	March 31/25	2025/26	2025/26	March 31/2026
Capital Reserve	\$ 661,701	\$ 353,429	\$ 205,300	\$ 26,021	\$ 174,151
Stormwater Management Reserve	\$ -	\$ -	\$ 136,000	\$ 174,727	\$ 38,727
Bayview Cemetery	\$ 36,192	\$ 10,629	\$ -	\$ 15,114	\$ 25,743
Park Cemetery Perpetual Care	\$ 65,382	\$ 78,651	\$ -	\$ 35,358	\$ 114,009
Electric Depreciation Reserve	\$ (45,244)	\$ -	\$ -	\$ -	\$ -
Equipment Reserve - Town	\$ 31,215	\$ (22,530)	\$ 110,000	\$ 150,000	\$ 17,470
Equipment Reserve - Fire	\$ 304,567	\$ 409,867	\$ 63,000	\$ 65,000	\$ 411,867
Operating Reserve	\$ 75,181	\$ 111,181	\$ 230,206	\$ 175,000	\$ 55,975
Canadian Community-Building Fund (Gas Tax Reserve)	\$ 6,444	\$ 608,105	\$ 100,000	\$ 93,051	\$ 601,156
Wastewater Reserve	\$ 33,741	\$ 75,969	\$ 66,000	\$ 25,000	\$ 34,969
Water Capital (Depreciation) Reserve	\$ 531,590	\$ 530,360	\$ 71,180	\$ 136,737	\$ 595,917
Recreation Reserve	\$ 25,661	\$ 25,661	\$ 23,000	\$ 15,000	\$ 17,661
Sustainable Services Growth Fund Reserve	\$ -	\$ 256,732	\$ 256,732		\$ -
Total	\$ 1,726,430	\$ 2,438,054	\$ 1,261,418	\$ 911,007	\$ 2,087,643

Town of Mahone Bay Debt

	24/25 Payments		25/26 Onward		25/26 Payments		26/27 Onward	
	Paid		O/S Balance		Paid		O/S Balance	
Town	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Kinburn St. Bridge (37-A-1)	15,000.00	5,971.60	195,000.00	32,385.39	15,000.00	5,625.02	180,000.00	26,760.37
Pleasant & Clairmont St (Water/Wastewater) 38-A-1 (77% Town)	30,800.00	15,101.16	431,200.00	88,357.50	30,800.00	14,163.61	400,400.00	74,193.89
Edgewater Street/Sidewalk	27,300.00	-	27,300.00	-	27,300.00	-	-	-
Loan from Cemetery for Land Purchase (235,000)	-	-	-	-	18,582.49	11,327.99	216,417.52	52,776.77
	73,100.00	21,072.76	653,500.00	120,742.89	91,682.49	31,116.62	796,817.52	153,731.03
Fire								
Fire Station 42-A-1	127,274.00	161,017.60	3,563,659.00	1,628,385.70	127,274.00	155,873.18	3,436,385.00	1,472,512.52
Fire Hall 42-A-1	35,796.00	20,764.52	465,347.00	139,200.82	35,796.00	19,317.64	429,551.00	119,883.18
	163,070.00	181,782.12	4,029,006.00	1,767,586.52	163,070.00	175,190.82	3,865,936.00	1,592,395.70
Water								
Water Phase 1 41-A-1	18,500.00	549.65	37,000.00	494.15	18,500.00	364.83	18,500.00	129.32
Water Phase 2 28-A-1	26,500.00	6,814.48	106,000.00	13,255.92	26,500.00	5,367.58	79,500.00	7,888.34
Pleasant & Clairmont 38-A-1 (23% Water)	9,200.00	4,510.74	128,800.00	26,392.50	9,200.00	4,230.69	119,600.00	22,161.81
	54,200.00	11,874.87	271,800.00	40,142.57	54,200.00	9,963.10	217,600.00	30,179.47
Electric								
Line Truck 40-A-1	11,646.00	1,184.61	69,878.00	3,618.07	11,646.00	1,046.96	58,232.00	2,571.11
Solar Garden	-	-	2,371,155.00	392,802.76	94,846.00	85,143.44	2,276,309.00	307,659.32
	11,646.00	1,184.61	2,441,033.00	396,420.83	106,492.00	86,190.40	2,334,541.00	310,230.43
	302,016.00	215,914.36	7,395,339.00	2,324,892.81	415,444.49	302,460.94	7,214,894.52	2,086,536.63

Projected Future Long-Term Loan:	25/26 Payments		26/27 Onward		
	Paid		O/S Balance		
	Principal	Interest	Principal	Interest	
General	56,383.00	58,469.16	1,353,204.00	730,622.90	20 year term/ 25 year amortization;4.55%
Electrical * NSUARB Approved	20,000.00	15,892.80	380,000.00	167,067.40	20 year term/ 20 year amortization;4.40%
Water *NSUARB Approved	16,613.00	21,254.38	481,791.00	291,781.64	20 year term/ 30 year amortization;4.63%
Fire	56,571.00	44,953.58	1,074,849.00	472,558.36	20 year term/ 20 year amortization;4.40%
Edgewater Project	209,440.00	217,187.16	5,026,560.00	2,713,927.32	20 year term/ 25 year amortization;4.55%

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

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
REVENUES

	PY Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26		Budget/Actual % Change
ASSESSABLE PROPERTY						
Residential Assessment	\$1,988,138	\$2,170,283	\$2,161,199	\$2,322,948	*1	7.48%
Commercial Assessment	\$666,907	\$711,192	\$709,070	\$753,382	*1	6.25%
Commercial - Seasonal Properties	\$5,867	\$660	\$0	\$0	*1	0.00%
Resource- Assessable	\$16,257	\$15,730	\$15,727	\$14,182	*1	-9.83%
	\$2,677,168	\$2,897,865	\$2,885,996	\$3,090,513		
SPECIAL ASSESSMENTS						
Infrastructure Charges	\$257,808	\$257,850	\$257,850	\$259,200	*2	0.52%
Storm Water Charges	\$0	\$173,817	\$173,817	\$174,727	*2	0.52%
	\$257,808	\$431,667	\$431,667	\$433,927		
BUSINESS PROPERTY						
Based on Revenue (M.T. & T.)	\$5,444	\$5,700	\$5,090	\$5,700		11.98%
NS Power Inc. (HST Rebate)	\$19,500	\$19,500	\$26,982	\$27,000		0.07%
	\$24,944	\$25,200	\$32,072	\$32,700		
OTHER TAXES						
Deed Transfer Tax	\$204,056	\$175,000	\$293,066	\$175,000	*3	-40.29%
TOTAL TAXES	\$3,163,975	\$3,529,732	\$3,642,801	\$3,732,139		

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
REVENUES

	PY Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
PROVINCIAL GOVERNMENT					
Dept of Municipal Affairs	\$650	\$650	\$0	\$650	100.00%
PROVINCIAL GOVERNMENT AGENCIES					
Liquor Commission	\$23,755	\$24,000	\$24,160	\$24,500	1.41%
TOTAL GRANTS IN LIEU OF TAXES	\$24,405	\$24,650	\$24,160	\$25,150	
SALES OF SERVICES					
General Government (Tax Certificates, etc)	\$1,980	\$1,500	\$2,212	\$2,000	-9.58%
TOMB Equipment Buyout	\$60	\$0	\$100	\$0	-100.00%
Transportation Services	\$0	\$0	\$0	\$0	0.00%
Environmental Health Services	\$1,188	\$1,200	\$2,116	\$2,000	-5.48%
Utility Contribution to Town Overhead	\$55,801	\$55,800	\$56,000	\$62,200	*6 11.07%
Recreation & Cultural Services (Ball Field/Bandstand)	\$317	\$300	\$194	\$150	-22.68%
Cemetery maintenance	\$0	\$0	\$0	\$4,494	*7
RELC Accounting/Mgmt Services	\$0	\$66,130	\$118,441	\$124,430	*4 5.06%
TOTAL SALE OF SERVICES	\$3,544	\$125,430	\$179,063	\$195,774	

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
REVENUES

	PY Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
FUNDS FROM OWN SOURCES					
Licenses & Permits	\$24,558	\$27,000	\$17,498	\$22,000	25.73%
Street Excavation Deposit	\$1,200	\$900	\$900	\$900	0.00%
Fines	\$1,474	\$1,200	\$3,224	\$4,000	24.09%
SALE OF MERCHANDISE	\$90	\$90	\$250	\$90	-63.99%
Return on Investments	\$88,583	\$65,000	\$65,000	\$65,000	0.00%
Interest on Taxes	\$27,489	\$15,000	\$23,420	\$16,000	-31.68%
Total Donations	\$0	\$20,000	\$4,885	\$15,000	207.04%
TOTAL FUNDS FROM OWN SOURCES	\$143,393	\$129,190	\$115,176	\$122,990	

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
REVENUES

	PY Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
PROVINCIAL GOVERNMENT					
Town Foundation Grant (from Province)	\$50,000	\$50,000	\$50,000	\$50,000	0.00%
CONDITIONAL TRANSFERS FROM OTHER					
	\$0	\$0	\$0	\$104,258	*5
FEDERAL GOVERNMENT					
Federal Government(Canadian Community-Building Fund)	\$86,608	\$93,051	\$93,051	\$93,051	0.00%
Total Revenue	\$3,471,925	\$3,952,053	\$4,104,251	\$4,323,362	

TOWN REVENUE NOTES

- 1) Revenue from prior year amended from budget to account in adjustment to assessment
- 2) Total of 864 units in 2025/26 compared to 859.5 units in 2024/25.

Infrastructure Charge Comparative Chart				
Rate	\$ 295.00	\$ 300.00	\$ 305.00	\$ 310.00
Revenue	\$ 254,880.00	\$ 259,200.00	\$ 263,520.00	\$ 267,840.00

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

Stormwater Charge Comparative Chart				
Rate	\$ 200.00	\$ 202.23	\$ 205.00	\$ 210.00
Revenue	\$ 172,800.00	\$ 174,726.72	\$ 177,120.00	\$ 181,440.00

- 3) 25/26 budget includes sale of former Long Term Care Facility on Main Street
- 4) As of April 1, 2024 the TOMB Finance Department has onboarded the finance operations of Riverport Electric Light Commission
- 5) Housing Accelerator Funds
- 6) Non-staff Utility Contribution (\$56,000) plus Public Works expense for meter reading service(\$6,200)
- 7) Cemetery payment to Town for maintenance (no longer contracting out)

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

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
LEGISLATIVE					
Mayor 's Remuneration	\$14,304	\$14,796	\$16,067	\$18,939	17.87%
Mayor's Expenses	\$6,448	\$6,000	\$5,584	\$6,000	7.45%
Council's Remuneration	\$46,298	\$47,892	\$52,007	\$61,302	17.87%
Councillors' Expenses	\$5,045	\$4,000	\$8,293	\$5,000	-39.71%
Council Expenses	\$5,382	\$5,000	\$16,750	\$8,000	-52.24%
Town Hall Newsletter	\$1,562	\$2,500	\$1,942	\$2,000	2.99%
Committee Expenses	\$2,495	\$4,000	\$725	\$4,000	451.36%
Elections, Plebiscites/Ratepayers Meetings	\$230	\$20,000	\$12,791	\$0	*1 -100.00%
Councillors' Orientation	\$0	\$14,000	\$16,560	\$0	-100.00%
	\$81,763	\$118,188	\$130,719	\$105,240	

GENERAL ADMINISTRATION

ADMINISTRATIVE

Portion Staff Salaries -Admin	\$172,213	\$211,646	\$211,646	\$260,469	23.07%
Employee Benefits- Admin	\$30,007	\$47,633	\$47,633	\$59,915	25.78%
HR Services	\$0	\$0	\$0	\$5,000	0.00%
Professional Development (All EEs) -Admin	\$752	\$3,600	\$464	\$3,600	675.75%
Health and Safety/Physical Development - Finance/Adn	\$777	\$1,000	\$775	\$1,000	29.01%
New Town Logo	\$6,102	\$1,400	\$1,940	\$0	-100.00%
Power - Town Hall	\$6,256	\$4,924	\$18,401	\$18,000	-2.18%
Repairs - Town Hall	\$1,390	\$4,000	\$12,655	\$4,000	-68.39%

STATEMENT OF REVENUE & EXPENDITURES
GENERAL GOVERNMENT SERVICES

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
Pest Control - Town Hall	\$996	\$1,200	\$1,166	\$1,200	2.96%
Custodial Supplies - Town Hall	\$3,561	\$3,739	\$4,567	\$4,300	-5.84%
Office Supplies (Shared)	\$3,054	\$2,200	\$2,591	\$2,200	-15.09%
Insurance - Town Hall	\$8,164	\$8,918	\$9,131	\$9,132	0.01%
Insurance- Liability & Admin	\$3,954	\$4,319	\$4,422	\$4,422	0.01%
Town EV Maintenance	\$0	\$0	\$1,834	\$1,000	-45.48%
Fuel - Town Hall	\$3,866	\$3,500	\$996	\$0	-100.00%
Janitor's Labor	\$15,227	\$17,446	\$14,440	\$17,442	20.79%
Water - Town Hall	\$1,272	\$2,150	\$1,216	\$1,600	31.57%
Town Legal (100%)	\$9,578	\$6,000	\$28,362	\$15,000	-47.11%
Advertising Regulatory	\$0	\$3,600	\$1,571	\$2,000	0.00%
Advertising Non-Regulatory	\$0	\$1,500	\$1,089	\$1,500	0.00%
Office Expenses/Communications - Admin	\$8,635	\$8,900	\$7,397	\$8,000	8.16%
Postage/Courier Inc Lease- Admin	\$1,778	\$2,400	\$3,066	\$2,400	-21.72%
Photocopier/ Fax Charges & Toner-Admin	\$3,003	\$3,500	\$1,998	\$2,500	25.15%
Telephone/Internet	\$6,622	\$6,900	\$5,415	\$4,000	-26.13%
Admin - Software & Hardware & Subscriptions	\$9,973	\$10,050	\$5,773	\$10,000	73.23%
Lunch Room Supplies	\$640	\$600	\$473	\$600	26.93%
Office Furnishings - Non Capital	\$438	\$1,230	\$1,922	\$1,500	-21.97%
	\$298,260	\$370,355	\$398,940	\$440,781	

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

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
FINANCIAL MANAGEMENT					
Auditors	\$23,652	\$57,287	\$56,005	\$74,425	32.89%
Portion Staff Salaries -Finance	\$134,101	\$175,866	\$159,494	\$189,301	18.69%
Employee Benefits -Finance	\$28,357	\$40,012	\$38,195	\$52,568	37.63%
Advertising	\$3,181	\$3,600	\$650	\$1,000	53.73%
Professional Development (All EEs) - Finance	\$2,138	\$3,600	\$913	\$2,000	119.18%
Health and Safety/Physical Development - Finance	\$761	\$1,000	\$1,422	\$1,250	-12.09%
MJSB - IT Services	\$56,859	\$56,383	\$43,473	\$56,656	30.32%
MJSB - OH&S	\$0	\$0	\$0	\$9,045	0.00%
Office Expenses-Finance	\$5,075	\$5,000	\$6,750	\$4,800	-28.89%
Postage/Courier Fax -Finance	\$5,707	\$4,500	\$6,883	\$4,700	-31.72%
Photocopier/ Fax Charges & Toner-Finance	\$2,403	\$2,188	\$2,565	\$2,500	-2.52%
Finance Software/Hardware	\$14,356	\$19,249	\$10,508	\$14,785	0.00%
Security Alarm	\$332	\$600	\$305	\$400	31.01%
	\$276,922	\$369,284	\$327,164	\$413,431	

ASSESSMENT SEREVICES

Trfs to Assessment Services	\$31,712	\$26,111	\$26,422	\$26,111	-1.18%
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STATEMENT OF REVENUE & EXPENDITURES
GENERAL GOVERNMENT SERVICES

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
OTHER TAXATION					
Tax Billing Expenses	\$1,629	\$1,700	\$1,161	\$1,500	29.16%
OTHER GENERAL ADMINISTRATIVE SERVICES					
Conventions /Memberships/Travel Staff	\$8,663	\$8,000	\$9,514	\$10,000	5.11%
Employee Appreciation & Events	\$1,261	\$1,200	\$1,460	\$1,200	-17.80%
CAO Expenses	\$8,033	\$6,000	\$5,047	\$2,500	-50.46%
	\$17,958	\$15,200	\$16,020	\$13,700	
DEBT CHARGES-GENERAL GOVERNMENT					
Bank Charges/General Operating Int	\$6,133	\$6,000	\$6,077	\$6,000	-1.27%

STATEMENT OF REVENUE & EXPENDITURES
GENERAL GOVERNMENT SERVICES

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
Total Operating Expenses	\$736,755	\$936,838	\$906,503	\$1,006,763	

GENERAL GOVERNMENT NOTES

1) Cost of living set at 2.4%

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
PROTECTIVE SERVICES

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
POLICE PROTECTION					
Policing-RCMP	\$404,545	\$419,110	\$427,822	\$454,176 *1	6.16%
	\$404,545	\$419,110	\$427,822	\$454,176	
LAW ENFORCEMENT					
Trf to Correctional Services	\$20,790	\$17,000	\$0	\$0 *2	0.00%
Prosecuting Attorney	\$0	\$0	\$150	\$200	33.33%
Bylaw Enforcement Officer	\$10,663	\$21,261	\$11,199	\$12,000	7.16%
	\$31,453	\$38,261	\$11,349	\$12,200	
Department Total	\$435,998	\$457,370	\$439,171	\$466,376	

Protective Services Notes

- 1) Estimated based on prior year actual
- 2) No longer billing for this service

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

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
EMERGENCY MEASURES					
Emergency Measures (REMO)	\$8,347	\$10,764	\$15,313	\$16,000	4.49%
Assistant Emergency Coordinator	\$5,214	\$6,000	\$5,423	\$6,000	10.64%
Comfort Station - Fire Hall	\$0	\$2,500	\$0	\$2,500	0.00%
	\$13,562	\$19,264	\$20,736	\$24,500	
OTHER PROTECTION SERVICES					
Fire Inspection Services	\$13,557	\$14,500	\$14,099	\$15,000	6.39%
Building Inspectors	\$18,174	\$18,665	\$19,099	\$20,000	4.72%
Animal & Pest Control	\$209	\$350	\$213	\$350	64.24%
Traffic Authority	\$2,596	\$2,600	\$0	\$2,600	100.00%
GIS & Civic Addressing	\$5,214	\$6,000	\$5,501	\$6,000 *1	9.07%
	\$39,750	\$33,515	\$38,917	\$43,950	
Department Totals	\$53,312	\$52,779	\$59,653	\$68,450	

OTHER PROTECTIVE SERVICES NOTES

1) 'Other Services' under the new Municipal Services Agreement, Section 4.

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

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
ADMINISTRATION					
Employee Benefits	\$20,325	\$30,580	\$30,580	\$37,892	23.91%
PW Administration Salaries	\$62,992	\$65,357	\$65,357	\$74,892	14.59%
Travel Director of Operations	\$1,790	\$2,100	\$367	\$0	-100.00%
Telephone- PW Dept	\$3,106	\$1,500	\$4,102	\$3,000	-26.86%
Answering Service	\$589	\$600	\$690	\$735	6.61%
Finance Software/Hardware Misc	\$277	\$300	\$72	\$4,000	5437.10%
Office Supplies/Memberships	\$448	\$300	\$1,040	\$500	-51.94%
PW Office Maintenance	\$4,414	\$5,000	\$1,378	\$1,500	8.82%
Janitors Labour	\$0	\$0	\$1,377	\$2,800	103.40%
Janitors Supplies	\$0	\$0	\$549	\$1,800	227.77%
Liability Insurance	\$12,652	\$13,821	\$14,302	\$14,152	-1.04%
	\$106,594	\$119,557	\$119,813	\$141,272	

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

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
GENERAL EQUIPMENT					
Gas & Oil	\$15,505	\$12,900	\$12,898	\$10,200	-20.92%
Insurance	\$7,467	\$8,660	\$9,407	\$7,922	-15.78%
Repairs	\$28,110	\$20,400	\$30,020	\$14,300	-52.37%
	\$51,082	\$41,960	\$52,325	\$32,422	

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

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
SMALL TOOLS					
Small Tools & Equipment	\$8,830	\$6,000	\$6,017	\$5,000	-16.90%
WORKSHOPS, YARDS & OTHER BUILDINGS					
P. W. Building - Electricity	\$8,585	\$7,958	\$18,723	\$19,209 *1	2.59%
P.W. BUILDING - Water	\$1,361	\$1,290	\$1,210	\$1,290	6.60%
P. W. Building - Fuel (Expired in 2025)	\$11,936	\$8,708	\$2,949	\$0	-100.00%
P. W. Building - Repairs	\$13,626	\$1,000	\$8,324	\$2,000	-75.97%
P. W. Building - Telephone	\$401	\$400	\$365	\$400	9.62%
P. W. Building - Insurance	\$2,359	\$2,576	\$2,638	\$2,638	0.01%
P.W. BUILDING - Security Alarm	\$229	\$250	\$305	\$275	-10.04%
Shed - Salt Storage insurance	\$876	\$957	\$980	\$980	0.01%
	\$79,776	\$73,139	\$35,495	\$26,791	

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

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
OTHER					
Staff Training/PD	\$147	\$3,900	\$1,410	\$2,000	41.88%
Physical Development	\$722	\$1,000	\$849	\$1,000 *2	17.85%
Health and Safety	\$7,913	\$8,000	\$6,154	\$6,000	-2.50%
Asset Management Initiatives	\$6,844	\$9,000	\$22,033	\$20,000	-9.23%
Tree Removal & Planting	\$40,402	\$50,000	\$58,613	\$50,000	-14.70%
Stormwater Management Initiatives	\$0	\$0	\$0	\$107,500	100.00%
	\$56,029	\$71,900	\$89,059	\$186,500	

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

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
ROADS & STREETS					
Salaries	\$63,626	\$67,025	\$72,403	\$90,089	24.43%
Chloride & Cartage	\$562	\$700	\$0	\$500	100.00%
Salt & Cartage	\$23,210	\$26,000	\$48,256	\$18,000	-62.70%
Sand & Gravel	\$6,014	\$7,000	\$4,186	\$5,000	19.44%
Patching Streets/Sidewalks - Materials	\$53,663	\$48,500	\$8,000	\$10,000	25.00%
General Supplies & Expense	\$4,166	\$3,000	\$4,181	\$4,000	-4.33%
Culverts & Ditching	\$26,801	\$24,000	\$17,755	\$20,000	12.64%
Street Cleaning	\$1,616	\$1,800	\$104	\$1,500	1338.30%
Catch Basin Cleaning	\$0	\$0	\$6,734	\$7,000	
	\$126,057	\$177,025	\$161,620	\$148,589	
STREET LIGHTING					
Street Lighting	\$59,408	\$60,929	\$70,691	\$72,523	2.59%

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

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
TRAFFIC SERVICE					
Street Signs/Flags	\$8,657	\$7,000	\$6,981	\$5,000	-28.38%
Painting Lines	\$28,385	\$28,000	\$27,161	\$20,000	-26.37%
Maintenance to Crossings/Curbs/Parking Lots	\$26,508	\$10,000	\$21,658	\$5,000	-76.91%
Engineering Services/Legal	\$50,524	\$40,000	\$39,253	\$25,000	-36.31%
	\$114,075	\$85,000	\$95,053	\$55,000	
Total Operating Expenses	\$588,528	\$635,510	\$630,073	\$668,099	
Gain/Loss Sale of Capital Assets	(\$47,000)	\$0	(\$43,574)	\$0	

TRANSPORTATION NOTES

- 1) Public Works located in old fire hall for the 24/25 year - expected higher electric than in PYs
- 2) Physical development increased to \$250/employee

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

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
ENVIRONMENTAL PLANNING & ZONING					
Regional Planning	\$49,275	\$57,000	\$51,246	\$57,000	11.23%
Legal Services/ Advertising	\$19,703	\$4,000	\$7,119	\$4,000	-43.81%
	\$68,978	\$61,000	\$58,365	\$61,000	
COMMUNITY DEVELOPMENT					
Accessibility Initiatives	\$48,639	\$11,405	\$2,415	\$5,000	107%

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

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
OTHER ENVIRONMENTAL SERVICES					
Wages and Benefits	\$42,072	\$51,688	\$56,942	\$59,102	3.79%
Tourism	\$9,603	\$10,287	\$11,181	\$11,301	1.07%
Public Comfort Stations	\$46,429	\$41,166	\$51,137	\$51,872	1.44%
Community Beautification	\$1,706	\$2,000	\$799	\$1,000	25.18%
Urban Forest Management Plan	\$7,214	\$24,000	\$24,854	\$20,000	-19.53%
Housing Initiatives	\$78	\$30,000	\$38,992	\$60,000 *1	53.88%
Climate & Environment Initiatives	\$12,756	\$20,198	\$10,992	\$20,815	89.36%
Wharf Expenses & Insurance	\$2,976	\$3,251	\$3,624	\$3,624	0.00%
	\$122,756	\$152,590	\$200,020	\$227,713	

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

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
Total Operating Expenses	\$240,373	\$224,995	\$260,800	\$293,713	

ENVIRONMENTAL DEVELOPMENT NOTES

1) Initatives to expand housing supply - supported by CMHC Housing Accelerator Fund.

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
WASTEWATER

ENVIROMENTAL HEALTH SERVICES	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
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SEWAGE COLLECTION SYSTEM

ADMINISTRATION

SWR - Administration	\$10,690	\$10,670	\$13,419	\$12,901	-3.86%
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SEWAGE COLLECTION SYSTEMS

Salaries	\$33,620	\$39,601	\$39,549	\$48,176	21.81%
Sewer - Staff Benefits	\$6,923	\$9,869	\$9,367	\$12,446	32.87%
Engineering/Consultants	\$20,952	\$10,000	\$2,636	\$5,000	89.69%
Training Costs - SWR	\$110	\$550	\$0	\$550	100.00%
Material Expense & Contractors	\$3,721	\$10,450	\$13,680	\$10,450	-23.61%
Monitoring/Testing Fees	\$3,719	\$3,100	\$5,093	\$5,000	-1.83%
Sewer Cleaning Fees	\$13,798	\$4,500	\$12,859	\$4,500	-65.01%

	\$82,843	\$78,071	\$83,184	\$86,122	
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TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
WASTEWATER

ENVIROMENTAL HEALTH SERVICES	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
SEWAGE LIFT STATIONS					
Maintenance of Pumps	\$126	\$2,000	\$734	\$2,000	*1 172.36%
Electricity	\$33,814	\$32,144	\$26,758	\$28,000	4.64%
Insurance	\$1,136	\$1,241	\$1,271	\$1,271	0.02%
	\$35,076	\$35,385	\$28,763	\$31,271	
SEWAGE TREATMENT & DISPOSAL					
Salaries	\$26,570	\$34,268	\$32,171	\$38,480	19.61%
Benefits - Sewer Treatment	\$5,175	\$7,510	\$6,620	\$9,410	42.15%
Chemicals - PAA	\$30,801	\$38,000	\$22,510	\$35,000	55.48%
Repairs/Materials - PLANT	\$1,551	\$21,500	\$35,204	\$5,500	-84.38%
Winter Maintenance	\$6,345	\$150	\$5,954	\$4,500	-24.42%
Electricity	\$36,686	\$45,380	\$36,858	\$41,000	11.24%
Scada Data Lines	\$1,573	\$1,700	\$1,613	\$1,700	5.41%
Rate Study	\$0	\$10,000	\$0	\$10,000	0.00%
Insurance	\$630	\$688	\$705	\$705	-0.01%
	\$109,332	\$159,196	\$141,635	\$146,295	
	\$237,941	\$283,322	\$267,003	\$276,589	

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
WASTEWATER

ENVIROMENTAL HEALTH SERVICES	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
GARBAGE & WASTE COLLECTION					
Trucking Costs	\$67,551	\$79,214	\$80,789	\$85,646	6.01%
Public Area Waste Collection/Disposal	\$47,148	\$47,474	\$48,497	\$54,282	11.93%
	\$114,699	\$126,688	\$129,286	\$139,929	

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
WASTEWATER

ENVIROMENTAL HEALTH SERVICES	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
MUNICIPAL SOLID WASTE SITE					
MJSB - Site Operations	\$78,768	\$90,282	\$83,580	\$101,000 *2	20.84%
Trf Reserves Closure Costs	\$1,936	\$0	\$0	\$0	0.00%
Region 6 Operating Costs	\$1,399	\$1,700	\$1,763	\$1,700	-3.56%
	\$82,104	\$91,982	\$85,343	\$102,700	
	\$196,803	\$218,670	\$214,629	\$242,629	
Total Operating Expenses	\$434,744	\$501,992	\$481,631	\$519,218	

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
WASTEWATER

ENVIROMENTAL HEALTH SERVICES	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
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ENVIRONMENTAL HEALTH NOTES

- 1) Maintenance expenses to be completed in 25/26. Was not completed in 24/25
- 2) As per MJSB budget

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

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
ADMINISTRATION					
Rec Administration Salaries	\$23,795	\$28,010	\$35,323	\$32,097	-9.13%
PROGRAMS & SERVICES					
Special Projects	\$1,083	\$4,000	\$1,083	\$1,000	-7.70%
Lunenburg County Wheels	\$0	\$10,000	\$10,000	\$10,000	0.00%
PARKS PLAYGROUNDS FIELDS					
Parks Fields Playgrounds	\$7,020	\$6,291	\$18,287	\$5,956	-67.43%
Insurance	\$1,577	\$1,723	\$1,764	\$1,764	0.02%
Labour	\$19,918	\$21,629	\$22,982	\$29,020	26.28%
Swimming Pool Operation	\$24,385	\$26,500	\$19,612	\$28,429	44.96%
Sports Field Operation	\$21,000	\$21,000	\$21,108	\$21,000	-0.51%
Mahone Bay Centre Society	\$0	\$0	\$0	\$10,000	
	\$73,900	\$77,143	\$83,752	\$96,169	

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

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
CULTURAL BUILDINGS & FACILITIES					
South Shore Regional Library	\$7,800	\$7,800	\$7,800	\$7,800	0.00%
Heritage Properties	\$1,086	\$2,500	\$0	\$2,500	100.00%
Mahone Bay Museum	\$8,858	\$10,913	\$0	\$12,249	100.00%
Bandstand Maintenance	\$1,303	\$645	\$1,358	\$500	-63.17%
	\$19,047	\$21,858	\$9,158	\$23,049	
Grants to Organizations	\$22,377	\$30,000	\$33,996	\$29,900	*1 -12.05%
Total Operating Expenses	\$141,203	\$171,010	\$173,312	\$192,215	

REC & CULTURAL NOTES

1) Moved from Town General

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

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
EDUCATION					
Education - Mandatory Contribution	\$502,939	\$523,057	\$594,907	\$631,554	6.16%
FISCAL SERVICES					
DEBT CHARGES					
Principal and Installments - Fiscal Serv.	\$227,455	\$168,423	\$194,007	\$136,230 *1	-29.78%
TAXATION & OTHER GENERAL ADMINISTRATIVE SERVICES					
Low Income Property Subsidy	\$27,833	\$32,000	\$30,833	\$32,000 *2	3.78%
Reduced Taxes Sec 71	\$108,174	\$110,473	\$104,162	\$111,154	6.71%
	\$136,007	\$142,473	\$134,995	\$143,154	

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

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
TRANSFERS TO/FROM FUNDS					
TRANSFER TO OWN FUNDS & AGENCIES-OTHER FUNDS					
Special Reserve Fund - Capital	\$2,516	\$291,295	\$0	\$26,021	100.00%
Special Reserve Fund - Stormwater Management	\$0	\$0	\$0	\$174,727	100.00%
Special Reserve Fund - Town Equipment	\$100,000	\$100,000	\$100,000	\$150,000	50.00%
Special Reserve Fund - Wastewater	\$25,000	\$25,000	\$25,000	\$25,000	0.00%
Special Reserve Fund - Operating	\$100,000	\$100,000	\$100,000	\$175,000	0.00%
Special Reserve Op -Round Up Fund	\$0	\$0	\$0	\$0	0.00%
General Capital Fund (from Revenue)	\$0	\$0	\$0	\$0	0.00%
Recreation Infrastructure Reserve	\$15,000	\$15,000	\$15,000	\$15,000	
	\$242,516	\$531,295	\$240,000	\$565,748	

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

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
TRANSFER FROM RESERVES					
Transfer - General Capital	\$0	\$0	\$0	\$20,000	
Transfer- Operating Reserve	\$217,051	\$253,051	\$217,051	\$230,206 *3	6.06%
Transfer - Stormwater Reserve	\$0	\$0	\$0	\$107,500	100.00%
Transfers- Gas Tax	\$0	\$0	\$0	\$15,000	0.00%
Transfers-Equipment Reserve	\$0	\$0	\$0	\$0	0.00%
Transfers - Wastewater Reserve	\$0	\$18,000	\$0	\$10,000	100.00%
TOTAL LOCAL GOVERNMENTS	\$217,051	\$271,051	\$217,051	\$382,706	
Department Totals	-25,465	-260,244	-22,949	-183,042	

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

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26		Budget/Actual % Change
INSIDE REVENUE						
Residential Assessment	\$336,906	\$418,415	\$418,415	\$453,774	*1	8.45%
Commercial Assessment	\$78,783	\$49,946	\$49,946	\$53,560	*1	7.23%
Resource- Assessable	\$3,525	\$3,033	\$3,033	\$2,770	*1	-8.65%
	\$419,214	\$471,394	\$471,394	\$510,104		
OUTSIDE REVENUE						
Protective Services - Outside Area Revenue	\$189,865	\$213,330	\$213,330	\$231,545	*1	8.54%
OTHER REVENUE						
Donations - Fire Dept	\$19,265	\$15,000	\$20,590	\$15,000	*2	-27.15%
From Fire Society	\$108,056	\$146,481	\$152,451	\$80,114		-47.45%
TOTAL REVENUE	\$736,400	\$846,205	\$857,765	\$836,762		
EXPENSES						
ADMINISTRATION						
Telephone	\$2,993	\$7,200	\$4,152	\$7,000		68.61%
OFFICE EXPENSES	\$2,089	\$2,500	\$1,776	\$2,500		40.80%
Eating Establishment Permit	\$202	\$250	\$202	\$250		23.85%
Conventions & Events	\$1,697	\$4,000	\$0	\$4,000		100.00%
Insurance - Firefighters	\$2,915	\$3,200	\$2,915	\$2,915		0.00%
MJSB - IT Services/OH&S	\$12,455	\$13,112	\$12,485	\$15,279		22.38%
Liability Insurance	\$5,062	\$5,529	\$5,661	\$5,662		0.01%
WCB FIRE FIGHTER	\$1,802	\$2,000	\$3,161	\$2,000		-36.73%
	\$29,215	\$37,792	\$30,351	\$39,605		

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

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
FIRE FIGHTING FORCE					
Honorarium - General Membership	\$16,613	\$20,160	\$21,580	\$20,160	-6.58%
Additional Honorarium	\$0	\$0	\$0	\$8,000	100.00%
	\$23,442	\$28,660	\$28,427	\$35,060	
TRAINING					
Training	\$35,176	\$30,000	\$12,466	\$30,000	140.65%
FIRE STATION & BUILDINGS					
Insurance	\$6,110	\$6,673	\$6,833	\$6,834	0.01%
Fire Alarm System	\$6,828	\$8,500	\$6,847	\$6,900	0.77%
Repairs	\$4,180	\$4,000	\$9,965	\$6,500	-34.77%
PROPERTY MAINTENANCE - FD	\$8,490	\$1,500	\$8,285	\$2,000	-75.86%
Security Alarm	\$458	\$450	\$620	\$450	-27.43%
Fuel	\$1,631	\$2,500	\$1,089	\$1,500	37.71%
Electricity	\$44,415	\$50,422	\$47,191	\$48,000	1.71%
Firehall Utility Equipment Maintenance	\$12,761	\$15,000	\$2,849	\$3,500	22.84%
Water	\$2,760	\$3,870	\$2,852	\$3,870	35.68%
JANITOR SUPPLIES	\$3,601	\$3,600	\$3,552	\$3,600	1.34%
JANITOR LABOUR	\$15,142	\$13,000	\$16,660	\$17,000	2.04%
Annual Ladder Testing	\$0	\$0	\$0	\$7,500	100.00%
Ladder Truck Maintenance	\$0	\$0	\$0	\$5,000	100.00%
Truck Inspection	\$0	\$0	\$0	\$2,500	100.00%
HVAC Annual Maintenance	\$0	\$0	\$7,473	\$8,000	7.05%
	\$106,376	\$101,015	\$114,218	\$123,154	

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

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
FIRE FIGHTING EQUIPMENT					
Vehicles	\$21,433	\$14,000	\$35,422	\$14,000	-60.48%
Hose & Couplings	\$3,287	\$3,300	\$5,793	\$6,000	3.58%
Uniforms	\$1,372	\$3,500	\$229	\$4,000	1646.27%
Dry Hydrants	\$0	\$500	\$0	\$0	0.00%
Compressor testing and service	\$2,006	\$700	\$591	\$700	18.54%
Insurance	\$20,134	\$21,993	\$22,518	\$22,521	0.01%
Other Equipment	\$17,936	\$12,848	\$22,170	\$20,000	-9.79%
Recharging	\$0	\$500	\$101	\$500	396.82%
Radio Repairs & Licenses	\$2,221	\$3,000	\$2,109	\$3,000	42.23%
Other Expenses	\$1,351	\$2,500	\$0	\$0	0.00%

	\$69,742	\$62,841	\$88,932	\$70,721	
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PROTECTIVE SERVICES - DEBT CHARGES

FD-Debt Chgs-Interest	\$6,656	\$16,367	\$27,194	\$0	*3	-100.00%
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DEBT CHARGES

Debenture Interest - Fire Hall	\$22,260	\$20,765	\$20,765	\$19,318		-6.97%
Debenture Principal - Fire Hall	\$35,796	\$35,796	\$35,796	\$35,796		0.00%
Debenture Interest - Fire Station	\$166,334	\$161,018	\$161,018	\$155,873		-3.19%
Debenture Principal - Fire Station	\$0	\$41,151	\$41,151	\$127,274	*4	209.29%
	\$224,390	\$258,730	\$258,729	\$338,261		

SUB TOTAL - FIRE PROTECTION	\$488,168	\$535,405	\$545,998	\$0		
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TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
FIRE PROTECTION SERVICES

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
NON OPERATING EXPENSES					
Water Supply & Hydrants	\$180,479	\$180,879	\$180,479	\$180,879	0.22%
Transfer to Fire Equipment Reserve	\$65,000	\$129,921	\$129,921	\$65,000	*5 -49.97%
	\$245,479	\$310,800	\$310,400	\$245,879	
Operating Surplus/(Deficit)	\$2,753	\$0	\$40,421	\$0	

FIRE PROTECTION SERVICES NOTES

- 1) 25/26 rate change from 0.214 to 0.219
- 2) Charitable donations received by the Town. To be contributed to Fire Equipment Reserve
- 3) 6 month Line of Credit for Fire Truck came due in 24/25
- 4) PY had some interest allocated to the Town. Going forward, all Principal paid at Fire Budget level
- 5) Fire Department Society and Town contribute \$25,000 annually to the Fire Equipment Reserve (in addition to any donations revenue) per agreement signed June 2, 20

FISCAL SERVICES NOTES

1) Debt charges include the following:

Edgewater Street/Sidewalk	27,300.00
MFC - Kinburn St. Bridge - PRINCIPAL	15,000.00
MFC - Clairmont/Pleasant Sewer PRINCIPAL	40,000.00
MFC - Kinburn St. Bridge Interest - PW	5,625.02
MFC - Clairmont/Pleasant Sewer Interest - P	18,394.30
Cemetery (land purchase) Loan - Principal	18,582.49
Cemetery (land purchase) Loan - Interest	11,327.99
	<u>136,229.80</u>

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

Household Income:	Rebate:
Less than \$30,000	\$1,000
\$30,001 to \$37,500	\$500
\$37,501 to \$45,000	\$250
Greater than \$45,000	\$0

3) Includes non-typical audit services fees of \$50,000

**TOWN OF MAHONE BAY
WATER UTILITY**

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
SUMMARY OF WATER UTILITY					
METERED SALES					
Residential	\$358,385	\$325,282	\$321,332	\$329,044	2.40%
Commercial	\$212,085	\$199,657	\$195,335	\$200,023	2.40%
	\$570,470	\$524,939	\$516,667	\$529,067	
FIRE PROTECTION					
Public Fire Protection	\$180,879	\$180,879	\$180,079	\$180,879	*1 0.44%
	\$180,879	\$180,879	\$180,079	\$180,879	
SPRINKLER SERVICE					
	\$2,000	\$2,000	\$2,200	\$2,200	0.00%
OTHER OPERATING REVENUE					
Special Services	\$4,128	\$4,000	\$14,289	\$4,000	-72.01%
Rent (Aliant & Eastlink)	\$5,213	\$5,500	\$5,213	\$5,300	1.68%
	\$9,340	\$9,500	\$19,501	\$9,300	
TOTAL OPERATING REVENUE	\$762,690	\$717,318	\$718,447	\$721,446	

TOWN OF MAHONE BAY
WATER UTILITY

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
NON-OPERATING REVENUE					
Interest	\$1,293	\$1,300	\$1,884	\$1,450	-23.03%
Other	\$616	\$500	\$1,099	\$500	-54.52%
	\$1,909	\$1,800	\$2,983	\$1,950	
TOTAL REVENUE	\$764,599	\$719,118	\$721,430	\$723,396	

TOWN OF MAHONE BAY
WATER UTILITY
SOURCE OF SUPPLY

SUPERVISION & MAINTENANCE					
Maintenance of Intakes	\$4,209	\$4,000	\$0	\$4,000	0.00%
TOTAL SOURCE OF SUPPLY	\$4,209	\$4,000	\$0	\$4,000	

TOWN OF MAHONE BAY
WATER UTILITY

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
PUMPING					
OPERATING & MAINTENANCE					
Operating Labor	\$9,347	\$11,354	\$11,251	\$13,216	17.47%
Power Purchased	\$18,958	\$25,333	\$20,199	\$20,300	0.50%
Structures & Improvements	\$781	\$2,000	\$642	\$2,000	211.48%
Pumping Equipment	\$4,106	\$3,000	\$3,127	\$3,000	-4.05%
	\$33,192	\$41,688	\$35,219	\$39,016	
TOTAL PUMPING	\$33,192	\$41,688	\$35,219	\$39,016	

WATER TREATMENT

	Unaudited 2022/23	Budget 2023/24	Unaudited 2024/25	Budget 2025/26	
SUPERVISION & ENGINEERING					
WTR - Administration Salaries	\$13,363	\$13,338	\$16,774	\$16,127	-3.86%
OPERATING LABOR	\$32,933	\$40,970	\$39,412	\$47,489	20.49%

**TOWN OF MAHONE BAY
WATER UTILITY**

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
OPERATING SUPPLIES & EXPENSES					
Chemicals & Additives	\$75,933	\$74,000	\$57,037	\$74,000	29.74%
Water Testing Fees	\$17,540	\$16,500	\$16,767	\$16,500	-1.59%
Treatment Structures & Improvements	\$12,540	\$13,500	\$11,469	\$13,500	17.71%
Electricity	\$36,131	\$32,817	\$38,024	\$38,595	1.50%
Internet/ Scada	\$13,255	\$12,000	\$16,101	\$5,000	-68.95%
Treatment - Equipment	\$8,205	\$13,500	\$20,342	\$13,500	-33.64%
	\$163,603	\$162,317	\$159,741	\$161,095	
TOTAL WATER TREATMENT					
	\$209,899	\$216,625	\$215,927	\$224,710	
TRANSMISSION & DISTRIBUTION					
OPERATING LABOR - MAINS	\$98,606	\$128,518	\$128,518	\$147,712	14.93%
MAINTENCE OF PLANTS					
Reservoirs	\$122	\$1,000	\$44	\$1,000	2175.83%
Structures & Improvements	\$622	\$1,000	\$699	\$1,000	43.12%
Distribution Mains	\$7,423	\$5,000	\$10,361	\$7,500	-27.61%

TOWN OF MAHONE BAY
WATER UTILITY

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
Transmission Mains	\$12	\$25	\$0	\$25	0.00%
Water Pal System - Filter Modules	\$5,840	\$12,000	\$0	\$0	0.00%
Services	\$17,721	\$5,000	\$14,750	\$10,000	-32.20%
Meter Expenses/Meter Readers	\$656	\$3,000	\$732	\$6,100	732.95%
Hydrants	\$3,277	\$1,800	\$72	\$1,800	2400.35%
	\$35,672	\$28,825	\$26,658	\$27,425	
OTHER OPERTING EXPENSES					
Transportation/EV Maintenance	\$8,356	\$7,216	\$7,721	\$5,000	-35.24%
Shop Expenses	\$399	\$1,000	\$836	\$1,000	19.64%
	\$8,756	\$8,216	\$8,557	\$6,000	
TOTAL T&D	\$143,033	\$165,559	\$164,241	\$181,137	

ADMIN & GENERAL

SALARIES

Admin Salaries Allocated	\$88,901	\$119,864	\$119,864	\$147,738	23.26%
Employee Benefits	\$49,690	\$72,456	\$66,170	\$90,693	37.06%
Professional Development	\$0	\$4,800	\$0	\$4,800	0.00%
Physical Development	\$613	\$750	\$491	\$750	0.00%
Officers & Executives	\$9,157	\$9,644	\$10,473	\$12,345	17.87%
	\$148,361	\$207,514	\$196,999	\$256,326	

TOWN OF MAHONE BAY
WATER UTILITY

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
GENERAL OFFICE EXPENSES					
Training - Water	\$1,234	\$2,000	\$2,784	\$2,000	-28.15%
Health and Safety - Water	\$1,267	\$4,000	\$2,625	\$4,000	52.38%
Admin - General Office Expense	\$582	\$650	\$615	\$650	5.67%
Allocated Office Expenses	\$17,000	\$17,000	\$17,000	\$17,000	0.00%
Finance Software/Hardware	\$7,030	\$7,500	\$4,780	\$8,484	77.49%
MJSB IT Services/OH&S	\$22,626	\$23,602	\$18,198	\$27,503	51.13%
JANITOR LABOUR	\$4,324	\$4,500	\$4,245	\$4,500	6.01%
JANITOR SUPPLIES	\$29	\$100	\$0	\$100	0.00%
Advertising	\$255	\$500	\$131	\$500	280.52%
Photocopy Lease/Rental	\$321	\$0	\$84	\$100	0.00%
Mileage Water Staff	\$339	\$500	\$123	\$500	306.70%
Telephone/Internet	\$763	\$1,000	\$786	\$800	1.73%
ANSWERING SERVICE - WATER	\$589	\$650	\$690	\$750	8.75%
Uncollectible Accounts	(\$292)	\$300	\$1,095	\$600	-45.21%
	\$56,067	\$65,802	\$53,156	\$67,487	

**TOWN OF MAHONE BAY
WATER UTILITY**

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
PROFESSIONAL FEES					
Auditors	\$12,787	\$22,915	\$18,307	\$30,370	65.89%
Legal	\$0	\$750	\$0	\$750	0.00%
Special Services	\$272	\$0	\$0	\$0	0.00%
	\$13,059	\$23,665	\$18,307	\$31,120	
OTHER OPERATING EXPENSES					
Regulatory Expenses	\$1,690	\$10,000	\$0	\$10,000	0.00%
Insurance	\$14,884	\$16,258	\$16,646	\$16,648	0.01%
TOTAL ADMIN & GENERAL	\$234,060	\$323,238	\$285,108	\$381,580	
DEPRECIATION	\$136,737	\$136,737	\$136,737	\$136,737	0.00%
TAXES	\$709	\$950	\$705	\$950	34.82%
TOTAL OPERATING EXPENSES	\$761,839	\$888,797	\$837,936	\$968,130	
OPERATING SURPLUS (DEFICIT)	\$2,760	(\$169,679)	(\$116,505)	(\$244,735)	

**TOWN OF MAHONE BAY
WATER UTILITY**

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
NON OPERATING EXPENSES					
REDEMPTION OF LONG TERM DEBT	\$59,700	\$50,500	\$50,500	\$45,000	
MFC Interest - Water System Phase 1 & 2	\$8,501	\$7,364	\$0	\$5,732	
OTHER INTEREST					
Non-Oper.-Other Interest	\$192	\$250	\$156	\$250	60.24%
Short Term Borrowing	\$0	\$0	\$0	\$0	0.00%
Interfund (cemetery)	\$349	\$0	\$0	\$0	0.00%
	\$542	\$250	\$156	\$250	
CAPITAL OUT OF REVENUE	\$0	\$79,500	\$68,343	\$5,000	*2
TOTAL NON OPERATING EXPENSES	\$68,743	\$175,800	\$118,999	\$50,615	
UTILITY SURPLUS (DEFICIT)	(\$65,983)	(\$345,479)	(\$235,504)	(\$295,349)	*3

TOWN OF MAHONE BAY
WATER UTILITY

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
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WATER UTILITY NOTES

- 1) No rate change for 2025/26
- 2) Capital activities that are not eligible for depreciation
- 3) Accumulated deficits will be recovered over the next 7 years.
This will be factored in to the new Water Rate Study.

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

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26		Budget/Actual % Change
OPERATING REVENUE						
Domestic Service-Sales	\$1,454,642	\$1,512,852	\$1,557,125	\$1,580,856	*1	1.5%
Commercial Service-Sales	\$120,494	\$124,555	\$140,003	\$142,103	*1	1.5%
Industrial Power-Sales	\$1,047,513	\$1,084,661	\$1,283,519	\$1,302,772	*1	1.5%
Street Lighting	\$61,472	\$66,425	\$72,705	\$73,796	*1	1.5%
Misc. Revenue (Conn Charges)	\$2,260	\$2,457	\$1,810	\$1,837	*1	1.5%
Electrical Wiring Permit Fees	\$9,396	\$9,414	\$13,624	\$13,828	*1	1.5%
EV CHARGING STATION REVENUE	\$2,062	\$2,062	\$3,342	\$3,342		0.0%
EV Charger Rebate	\$29,271	\$0		\$0		0.0%
RELC PLT Salary and Benefits Payment (50%)				\$251,695	*2	
	\$2,727,111	\$2,802,426	\$3,072,129	\$3,370,230		
NON OPERATING REVENUE						
Interest on Overdue Accounts	\$6,542	\$5,600	\$9,530	\$5,600		-41.2%
Other Revenue	\$19,212	\$20,000	\$16,981	\$20,000		17.8%
Interest Revenue (Truck Loan)	\$0	\$0	\$2,767	\$838		-69.7%
	\$25,753	\$25,600	\$29,279	\$26,438		
TOTAL REVENUE						
	\$2,397,391	\$2,828,026	\$3,101,408	\$3,396,668		

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

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26		Budget/Actual % Change
EXPENDITURES						
POWER PURCHASE						
Power Purchased - NSPI	\$1,277,636	\$1,471,230	\$1,447,599	\$1,452,314	*5	0.3%
Power Purchased - Solar Garden	\$0	\$280,234	\$212,756	\$0	*4	-100.0%
Power Purchased - AREA (Ellershouse)	\$316,825	\$369,927	\$564,688	\$573,157	*5	1.5%
	\$1,584,112	\$2,121,391	\$2,225,043	\$2,025,471		
DISTRIBUTION COSTS						
Salaries	\$172,784	\$185,188	\$188,349	\$434,971	*2/*3	130.9%
Staff Mileage	\$0	\$1,000	\$273	\$500		83.1%
Employee Benefits	\$32,180	\$89,672	\$89,672	\$110,695		23.4%
Engineering/Consultants	\$0	\$5,000	\$5,266	\$5,000		-5.1%
Contracted Services -Operating (Vegetation)	\$49,050	\$52,500	\$51,178	\$52,500		2.6%
Supplies	\$130	\$500	\$791	\$1,000		26.4%
Staff Communications -Cell Phones/Tablets	\$3,642	\$7,000	\$898	\$4,000		345.6%
Meters Readers/Expenses	\$1,257	\$1,500	\$5,465	\$8,100		48.2%
Maintenance of Transformers	\$1,631	\$2,000	\$2,538	\$2,500		-1.5%
Solar Garden Maintenance/Insurance	\$0	\$0	\$0	\$50,000	*4	0.00%
Maintenance of Services	\$4,440	\$5,000	\$955	\$1,000		4.7%
Reading Meters	\$481	\$589	\$584	\$972		66.4%
Street Light Expense	\$15	\$2,000	\$0	\$2,000		0.0%
Small Tools	\$3,416	\$2,000	\$3,070	\$3,500		14.0%
Vehicle Expense	\$17,807	\$23,050	\$16,141	\$20,000		23.9%
Training Costs - Electric	\$474	\$3,000	\$521	\$1,000		91.8%
Health and Safety	\$10,770	\$12,000	\$17,436	\$12,000		-31.2%
Health & Wellness - Electric	\$162	\$0	\$750	\$1,000		33.3%
Professional Development	\$0	\$4,800	\$0	\$1,500		0.0%
Physical Development	\$374	\$750	\$0	\$750		0.0%
Other Expense	\$35,025	\$25,000	\$34	\$100		193.9%
	\$333,639	\$437,549	\$383,923	\$713,088		

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

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
ADMINISTRATION					
Executive Salaries	\$22,892	\$24,111	\$26,183	\$30,862	17.9%
Accounting Salaries	\$105,375	\$137,363	\$128,666	\$166,894	29.7%
Other Office Salaries	\$10,184	\$12,575	\$13,878	\$14,367	3.5%
Auditors	\$11,492	\$34,372	\$24,572	\$45,555	85.4%
Bad Debt Expense	\$715	\$1,000	\$9,760	\$5,000	-48.8%
Electric Light Coop /Area Costs	\$13,600	\$1,000	\$0	\$0	0.0%
Photocopy Lease/Rental	\$469	\$1,200	\$1,596	\$1,600	0.3%
Office Costs Shared - Overhead	\$38,801	\$38,801	\$38,801	\$38,801	0.0%
MJSB - IT Services/OH&S	\$36,411	\$38,026	\$29,319	\$44,310	51.1%
Finance Software/Hardware	\$10,320	\$15,000	\$10,409	\$11,000	5.7%
Misc Office Expenses	\$561	\$650	\$2,009	\$2,100	4.5%
Answering Service - ELEC	\$565	\$600	\$661	\$670	1.3%
Insurance	\$20,094	\$21,950	\$22,474	\$22,476	0.0%
Regulatory Expense	\$108,119	\$80,000	\$0	\$20,000	0.0%
	\$379,597	\$409,119	\$308,328	\$403,635	
DEBT CHARGES					
Debenture Principal - Solar Garden	\$0	\$0	\$0	\$94,846	0.0%
Debenture Interest - Solar Garden	\$0	\$0	\$0	\$85,143	0.0%
Line Truck Principal	\$11,646	\$11,646	\$11,646	\$11,646	0.0%
Line Truck Interest	\$1,361	\$1,250	\$1,250	\$1,119	-10.5%
	\$13,007	\$12,896	\$12,896	\$192,755	1394.7%
TOTAL OPERATING EXPENSES					
	\$2,297,347	\$2,968,059	\$2,917,293	\$3,322,184	
OPERATING SURPLUS (DEFICIT)					
	\$100,043	(\$140,032)	\$184,115	\$74,484	

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

	Actual 2023/24	Budget 2024/25	Unaudited 2024/25	Budget 2025/26	Budget/Actual % Change
NON OPERATING EXPENSES					
Capital From Revenue	\$0	\$0	\$0	\$48,000	0.00%
TOTAL NON OPERATING EXPENSES	\$0	\$0	\$0	\$48,000	
UTILITY SURPLUS (DEFICIT)	\$100,043	(\$140,032)	\$184,115	\$26,484	

ELECTRIC UTILITY NOTES

- 1) Assume a 1.5% Load Growth
- 2) Prior years this was netted out against Salaries
- 3) Salary increased due to Lead PLT taking on a Management role; hiring of an apprentice to fill the gap for on-site work the Manager used to perform
- 4) Solar Garden

2025/26 Savings from NSPI:

\$230,000.00

2025/26 Expenses:

Interest on Debt

85,143.44

Principal on Debt

94,846.00

Maintenance/Insurance

50,000.00

Surplus/Deficit

10.56
- 5) All BUTU and Transmission Costs have been reallocated from NSPI to Ellershous (AREA) for the Unaudited 24/25 and current Budget year

PARK CEMETERY

Operating Budget

	2022/23 ACTUALS	2023/24 BUDGET	2023/24 ACT. YTD	2024/25 BUDGET	2024/25 ACT. YTD	2025/26 BUDGET	Budget/Actual % Change
Revenue							
Investment income	\$4,009	\$4,500	\$8,937	\$9,000	\$15,550	\$16,358	5.19%
Grant from Town	\$35,100	\$8,650	\$3,493	\$31,300	\$19,293	\$14,550	-24.58%
Donations	\$0	\$200	\$200	\$200	\$0	\$200	100.00%
Perpetual Care/Sale of Lots	\$5,200	\$4,000	\$4,550	\$4,000	\$900	\$2,000	122.22%
Interment Fees	\$1,300	\$1,300	\$1,300	\$1,300	\$1,600	\$2,000	25.00%
Monument Fees	\$350	\$350	\$500	\$350	\$250	\$250	0.00%
Transfer from Perpetual Care	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	\$45,959	\$19,000	\$18,980	\$46,150	\$37,593	\$35,358	
Expenditures							
Signage	\$573	\$0	\$0	\$0	\$0	\$0	0.00%
Trees/Improvements	\$0	\$2,000	\$120	\$10,000	\$24,403	\$10,000	-59.02%
Mowing and grounds upkeep	\$6,468	\$6,800	\$4,720	\$6,800	\$6,242	\$500	-91.99%
Soil and Other Materials	\$105	\$500	\$0	\$500	\$3,548	\$1,000	-71.82%
Roads and Improvements	\$0	\$1,000	\$0	\$350	\$0	\$0	0.00%
Monuments	\$0	\$3,000	\$0	\$3,000	\$0	\$3,000	100.00%
Administration/Legal/Audit	\$108	\$1,200	\$653	\$12,500	\$2,500	\$2,500	0.00%
Transfer to Perpetual Care Fund	\$9,209	\$4,500	\$13,487	\$13,000	\$900	\$18,358	1939.78%
	\$16,463	\$19,000	\$18,980	\$46,150	\$37,593	\$35,358	
Surplus of revenue over expenditures	\$0	\$0	\$0	\$0	\$0	\$0	

TOWN OF MAHONE BAY
BAYVIEW CEMETERY
Operating Budget

	2022/23 ACTUALS	2023/24 BUDGET	2023/24 ACT. YTD	2024/25 BUDGET	2024/25 ACT. YTD	2025/26 BUDGET	Budget/Actual % Change
Revenue							
Investment income	\$4,082	\$4,300	\$8,908	\$9,000	\$9,327	\$14,964	60.43%
Grant from Town	\$42,010	\$8,050	\$11,947	\$12,950	\$0	\$0	0.00%
Donations	\$130	\$150	\$30	\$150	\$0	\$150	100.00%
Perpetual care	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Annual upkeep	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	\$46,222	\$12,500	\$20,885	\$22,100	\$9,327	\$15,114	
Expenditures							
Improvements/Grounds Upkeep	\$83	\$2,500	\$0	\$500	\$0	\$0	0.00%
Mowing	\$5,764	\$6,000	\$11,962	\$12,000	\$5,631	\$500	-91.12%
Administration/Legal/Audit	\$0	\$600	\$16	\$600	\$600	\$600	0.00%
Mapping Project	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer to Perpetual Care	\$0	\$3,400	\$8,908	\$9,000	\$3,096	\$14,014	352.64%
Trees/Improvements	\$18,986	\$0	\$0	\$0	\$0	\$0	0.00%
	\$24,834	\$12,500	\$20,885	\$22,100	\$9,327	\$15,114	
Surplus of revenue over expenditures	\$21,389	\$0	\$0	\$0	\$0	\$0	

Notes: None

2024/25 Grants to Organizations

<u>Organization</u>	2024/25 Applications Received	2024/25 Grants	2025/26 Applications Received	2025/26 Grants
Bay to Bay Trail Association	\$500	\$500	\$0	\$0
MBTCC (Father Christmas & Scarecrow)	\$2,500	\$2,500	\$2,500	\$2,500
MBTCC (Flower Baskets)	\$2,500	\$2,500	\$0	\$0
Heritage Boatyard Co-Op Second Application	\$2,000	\$2,000	\$0	\$0
Mahone Bay Founders' Society - Home & Garden Tour	\$500	\$500	\$500	\$500
Mahone Bay Centre Society	\$2,000	\$1,000	\$1,000	\$1,000
Mahone Bay Music Association	\$4,000	\$3,000	\$4,000	\$3,000
Society of Saint Vincent de Paul	\$1,200	\$0	\$0	\$0
Mahone Bay United Soccer Association	\$5,000	\$5,000	\$17,000	\$12,000
Bay Area Legends T-Ball	\$1,850	\$1,000	\$1,700	\$1,000
South Shore Sexual Health Society	\$750	\$500	\$0	\$0
South Shore Summer Theatre	\$2,000	\$1,000	\$0	\$0
Kinship Performing Arts Centre Association	\$5,000	\$1,000	\$0	\$0
South Shore ICE Storm	\$980	\$500	\$0	\$0
Three Churches Foundation	\$4,783	\$1,000	\$0	\$0
Rural Communities Foundation of Nova Scotia	\$3,000	\$0	\$0	\$0
Mahone Bay Tennis Club	\$2,500	\$2,500	\$0	\$0
VIC Staff/running of service	\$2,500	\$2,500	\$25,000	\$2,500
Royal Canadian Legion Remembrance Day Luncheon	\$0	\$250	\$0	\$0
Mahone Bay Centre Society Building Repairs	\$0	\$1,000	\$0	\$0
Faerie Houses	\$0	\$0	\$2,500	\$1,900
Kidney Foundation of Canada, Atlantic Branch	\$0	\$0	\$800	\$0
First Responders' Wellness Symposium Society	\$0	\$0	\$300	\$0
55+ Games - Lunenburg County	\$0	\$0	\$1,000	\$250
Second Story Women's Centre	\$0	\$0	\$1,500	\$250
Hike Nova Scotia Society	\$0	\$0	\$1,000	\$0
Society of Equine-Assisted Services Nova Scotia (SEASNS)	\$0	\$0	\$5,247	\$0
Bluenose Coastal Action Foundation	\$0	\$0	\$5,500	In-Kind
Lunenburg County Pride	\$0	\$0	\$3,000	\$0
Mahone Islands Conservation Association (MICA)	\$0	\$0	\$1,000	\$1,000
Program Registration Support (Pro Kids)	\$0	\$0	\$0	\$3,000
Grants requested late	\$0	\$3,000	\$0	\$1,000
Total	\$43,563	\$31,250	\$73,547	\$29,900

2024/25 Subsidies Details

(Presented within the operating budget)

<u>Organization</u>	2024/25 Budget	2024/25 Actual	2025/26 Budget
Regional Library	\$7,800	\$7,800	\$7,800
REMO	\$10,764	\$15,313	\$15,681
Mahone Bay United Soccer Ass.	\$21,000	\$21,000	\$21,000
Swimming Pool Society	\$15,000	\$15,000	\$15,000
Lunenburg County Wheels	\$10,000	\$10,000	\$10,000
Mahone Bay Museum	\$10,913	\$11,962	\$12,249
Senior Safety Program	\$1,000	\$1,000	\$1,000
LCLC	\$500	\$500	\$500
Mahone Bay Centre Society	\$0	\$0	\$10,000
Total	\$76,977	\$82,575	\$93,230

2025/26 Tax Exemptions

<u>Organization</u>	2025/26 Assessed Value @ Commercial	Percentage of taxes Exempted
Mahone Bay Centre (45 School Street) AAN04647513 (444,100)	\$14,653.08	100%
Town of Mahone Bay Water Utility (68 Zwicker Lane) AAN05303206 (2,638,000)	\$87,040.81	100%
TOTAL	\$101,693.89	

<u>Organization</u>	2025/26 Assessed Value @ Commercial	Percentage of taxes Exempted
Mahone Bay Founders Society 578 Main Street AAN00186791 (\$286,700)	\$9,459.67	100%
TOTAL	\$9,459.67	
Total Tax Exemption	111,153.56	

TOWN OF MAHONE BAY CAPITAL BUDGETS 2025/26

Source of Funding which is used for Capital & Other Expenditures

	BUDGET
Infrastructure Charges (\$300 per unit)	\$259,200
Storm Water Charges (202.23 per unit)	\$174,727
2025-26 Deed Transfer Tax (1.50%)	\$175,000
2025-26 Canadian Community-Building Fund	\$93,051
Wind Dividend from AREA	\$0
Total Capital Revenue Available	\$701,978
Less:	
Principal Debt and Interest Charges (Town)	\$136,230
Contribution to Town Equipment Reserve	\$150,000
Contribution to Wastewater Reserve	\$25,000
Contribution to Town Operating Reserve	\$175,000
Contribution to Recreation Reserve	\$15,000
Total Transfers/Debt Charges	\$501,230
Funds Contributed to Capital Reserve	\$200,748

DRAFT Town of Mahone Bay 2025-26 Capital Budget & 10-Year Capital Investment Plan

June 10, 2025 Version

#	Capital Project	Description	10 YR Cost To Town
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Special

1	Edgewater Street Project	Extension of services, shoreline protection and coastal trail.	5,201,059
2	Main Street West W/WW Project	Replacement/upgrade of water, wastewater, stormwater, roadway infrastructure.	18,262,488
Current Year Spending Total			22,774,100

DRAFT Town of Mahone Bay 2025-26 Capital

June 10, 2025 Version

#	Capital Project	Source	2022/23 Actual	2023/24 Actual	2024/25 Actual	2024/25 Budget	2024-25 External	2025/26 Budget	Renewal	Addition	2025-26 External
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Special

1	Edgewater Street Project	EB			689,447		477,320	14,355,827	4,552,264	9,803,563	9,366,895
2	Main Street West W/WW Project	EB			209,342		152,820	365,000	365,000		269,749
Current Year Spending Total					689,447		477,320	14,355,827	4,552,264	9,803,563	9,366,895

June 10, 2025 Version

Special		*Note that future year costs do not reflect anticipated external funding.								
1	Edgewater Street Project									
2	Main Street West W/WW Project	18,110,715								
Current Year Spending Total		18,110,715								

#	Capital Project	Description	10 YR Cost To Town
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Public Works

PY1	Security Gates	Purchase of Security Gates (off Hawthorne and Kinburn)	7,244
PY2	Public Works Mower	Purchase of a Toro Z4000 - 60 Mower	15,638
PY3	Public Works Truck	Used Truck for Public Works	73,724
PY4	Public Works Articulating Tractor	New Articulating Tractor (originally approved as used tractor in 2022-23)	148,082
PY5	Equipment Trailer	Enclosed trailer for landscaping equipment	11,919
PY6	Flail Mower Attachment	Flail mower attachment for vegetation removal along shoulders / ditches	51,983
PY7	Arrow Board	Arrow board for Ranger	2,257
PY8	Replace 2011 Dodge Truck 5500	Plow truck	105,373
PY9	Salt Spreader (F-250)	Second Truck salt spreader (Boss Poly Truck)	12,212
PY10	Backhoe	Used backhoe (Replace 2011 JCB 4WD)	239,771
PY11	Tamper	Purchase Asphalt Tamper	2,915

Prior Year Spending Total735,023

1	Public Works Garage/Office	Renovate PW & Utility Facility	298,982
2	Replace 2012 Ford Ranger Truck	Utility truck (electric by 2030)	80,000
3	Brine / Water Applicator	Brine applicator for winter months (can be used for watering in summer)	15,000
4	Plow Blades	Boss V plow for F250 (dispose used to RELC with proceeds to reserve)	24,907

Current Year Spending Total418,889

FY1	Replace 2020 Ford Truck - Gas	Truck for Public Works (electric by 2030)	90,000
FY2	Zero Turn Mower - Electric	New electric zero turn mower	55,000

#		Capital Project	Description	10 YR Cost To Town
FY3		Replacement plow truck (electric)	Plow truck (electric by 2030)	125,000
Future Year Spending Total				270,000

#	Capital Project	Source	2022/23	2023/24	2024/25	2024/25	2024-25	2025/26			2025-26
			Actual	Actual	Actual	Budget	External	Budget	Renewal	Addition	External

PY1	Security Gates		7,244								
PY2	Public Works Mower		15,638								
PY3	Public Works Truck		73,724								
PY4	Public Works Articulating Tractor			148,082							
PY5	Equipment Trailer			11,919							
PY6	Flail Mower Attachment			51,983							
PY7	Arrow Board			2,257							
PY8	Replace 2011 Dodge Truck 5500			105,373							
PY9	Salt Spreader (F-250)				12,212	13,000					
PY10	Backhoe				239,771	240,000					
PY11	Tamper				2,915	6,000					

Prior Year Spending Total

96,606 319,614 254,898 259,000

1	Public Works Garage/Office	EB	29,197		24,801	320,000		244,984	244,984		
2	Replace 2012 Ford Ranger Truck	T-E						80,000	80,000		
3	Brine / Water Applicator	T-E						15,000		15,000	
4	Plow Blades	T-E			9,907			15,000		15,000	

Current Year Spending Total

29,197

34,708

354,984

324,984

30,000

[illegible]

#	Capital Project	Source	2022/23	2023/24	2024/25	2024/25	2024-25	2025/26	Renewal	Addition	2025-26
			Actual	Actual	Actual	Budget	External	Budget			External
FY3	Replacement plow truck (electric)										
Future Year Spending Total											

#	Capital Project									
		2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35

Public Works

PY1	Security Gates									
PY2	Public Works Mower									
PY3	Public Works Truck									
PY4	Public Works Articulating Tractor									
PY5	Equipment Trailer									
PY6	Flail Mower Attachment									
PY7	Arrow Board									
PY8	Replace 2011 Dodge Truck 5500									
PY9	Salt Spreader (F-250)									
PY10	Backhoe									
PY11	Tamper									

Prior Year Spending Total

1	Public Works Garage/Office									
2	Replace 2012 Ford Ranger Truck									
3	Brine / Water Applicator									
4	Plow Blades									

Current Year Spending Total

FY1	Replace 2020 Ford Truck - Gas				90,000					
FY2	Zero Turn Mower - Electric				55,000					

#Capital Project										
		2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
FY3	Replacement plow truck (electric)					125,000				
Future Year Spending Total		145,000				125,000				

#	Capital Project	Description	10 YR Cost To Town
Transportation			
PY1	Side walks and curb replacement	Side walk and curb repairs - Main St and Long Hill Rd	32,771
PY2	Chip seal Stovepipe Lane	Chip seal Stovepipe Lane	7,193
PY3	Transportation Projects 2021-22	Improved crossings, speed humps, etc.	21,859
PY4	Asphalt Paving	Asphalt Repairs on west Main St. near WW treatment entrance	29,565
PY5	Replace Main St Brook Railing (394 Main)	Broken railing repair	548
PY6	Install turning area on Fauxburg Road	Turning area to facilitate snow clearing operations	4,300
PY7	Asphalt Paving	Various paving throughout town	92,000
Prior Year Spending Total			188,235

1	Clearway Street Shoulder	Widening of Clearway Street shoulder at Bayview School.	40,000
2	Main / Fauxburg Crosswalk Relocation	Relocation of Crosswalk to RPS entrance.	25,000
3	Hawthorn Road Secondary Exit	Secondary Exit from Hawthorn toward Fauxburg.	250,000
4	Mill and Pave at Hedge Row / Pond St.	Mill and pave to restore small section of Hedge Row at Pond St.	9,000
5	Pavement Treatment	Center line crack filling to extend pavement life (Clairmont and Pleasant)	6,000
6	Paved Apron (Zwicker Lane)	Paving of apron on Zwicker Lane off Main St. to reduce maintenance	11,000
7	Time Limited Parking Signage	New signage on Main and Clearway w. intro of Time Limited Parking	6,300
8	Fauxburg Road Renewal		974,780
	Repair Paving	Repair paving - recrown - between Main and Pleasant to hold until 2027-28.	60,000
	Asphalt Milling and Paving	Main to Town Limit.	745,180
	New Sidewalk and Curb	Install New Sidewalk on Fauxburg Rd. (Main to Pleasant)	169,600

#	Capital Project	Description	10 YR Cost To Town
Current Year Spending Total			157,300

FY1	Orchard / Parish Paving Project		230,000
	Orchard Street (Entire street)	Mill and repave Orchard Street	110,000
	Parish Street (Edgewater to Cherry Lane)	Mill and repave Parish Street	90,000
	Pave Parish Street Parking Lot	Pave Parish St. public parking lot (leased by Town)	30,000
FY2	Kinburn - Main Multi-Use Trail	Proposed Multi-Use trail through NSLC property	293,000
FY3	Speed Signs	Purchase additional/replacement electronic speed signs	20,000
FY4	Main Street East W/WW Project	Transportation component of Main Street East W/WW Project	1,550,000
	Paving of Main Street (Hwy 3)	Full repave, crown, curb (replacement only), etc. of Main St, (Hwy 3)	1,350,000
	Sidewalk Replacement	Replace Existing Sidewalk from Fauxburg Rd.	200,000
FY5	Chip Seal Park Street	Chip seal Park Street	33,500
FY6	Edgewater Line Replacement (Transportation)	Edgewater from Main St (324Meters)	110,000
FY7	Fairmont Line Replacement (Transportation)		169,750
	Reinstatement of Fairmont Street	Reinstatement of road surface following Water/Wastewater extension	140,000
	Chip Seal Fairmont Street (Gravel Portion)	Chip seal end of Fairmont Street (gravel portion)	29,750
FY8	Clearway Street Transmission Main		1,200,000
	Clearway Street Transmission Main	Transmission Main - Lake to Treatment Plant (transportation portion)	400,000
	Clearway St. Separated Multi-Use Trail	Proposed Multi-Use trail along Clearway Street	800,000
FY9	Hedge Row Line Replacement	Hedge Row (192M) - Transportation	85,000
FY10	School Street Line Replacement	School Street (155Meters) - Transportation	60,000
FY11	Maple Street Line Replacement	Maple Street (195 Meters) - Transportation	85,000

# Capital Project		Description	10 YR Cost To Town
FY12	Cherry Lane Line Replacement	Cherry Lane (45 meters) - Transportation	20,000
Future Year Spending Total			3,856,250

#	Capital Project	Source	2022/23	2023/24	2024/25	2024/25	2024-25	2025/26			2025-26
			Actual	Actual	Actual	Budget	External	Budget	Renewal	Addition	External

PY1	Side walks and curb replacement		32,771								
PY2	Chip seal Stovepipe Lane		7,193								
PY3	Transportation Projects 2021-22		21,859								
PY4	Asphalt Paving			29,565							
PY5	Replace Main St Brook Railing (394 Main)			548							
PY6	Install turning area on Fauxburg Road			4,300							
PY7	Asphalt Paving				92,000	100,000					
Prior Year Spending Total			61,822	34,413	92,000	100,000					

[illegible]

Future Year Spending Total

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#	Capital Project									
		2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35

Transportation

PY1	Side walks and curb replacement									
PY2	Chip seal Stovepipe Lane									
PY3	Transportation Projects 2021-22									
PY4	Asphalt Paving									
PY5	Replace Main St Brook Railing (394 Main)									
PY6	Install turning area on Fauxburg Road									
PY7	Asphalt Paving									

Prior Year Spending Total

1	Clearway Street Shoulder									
2	Main / Fauxburg Crosswalk Relocation									
3	Hawthorn Road Secondary Exit		250,000							
4	Mill and Pave at Hedge Row / Pond St.									
5	Pavement Treatment									
6	Paved Apron (Zwicker Lane)									
7	Time Limited Parking Signage									
8	Fauxburg Road Renewal		914,780							
	Repair Paving									
	Asphalt Milling and Paving		745,180							
	New Sidewalk and Curb		169,600							

#Capital Project										
		2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
FY12	Cherry Lane Line Replacement									20,000
Future Year Spending Total		230,000	303,000	1,550,000	143,500	1,369,750	85,000	70,000	85,000	20,000

#	Capital Project	Description	10 YR Cost To Town
General Government			
PY1	Town Hall Panic Button System	Installation of police call button in front office	4,046
PY2	Purchase of Electric Vehicle	Purchase of electric vehicle for staff use - various departments	47,940
Prior Year Spending Total			51,986
1	Town Hall Project		410,918
	Town Hall Renovations	Exterior repairs/improvements/painting, interior reno, heating system	268,564
	Parking and Accessibility	New/renewed public and staff parking, pedestrian crossing and seating	114,275
	Demolition of Garage	Demolition of public works garage on Aberdeen Street	21,154
Current Year Spending Total			214,500

#	Capital Project	Source	2022/23 Actual	2023/24 Actual	2024/25 Actual	2024/25 Budget	2024-25 External	2025/26 Budget	Renewal	Addition	2025-26 External
General Government											
PY1	Town Hall Panic Button System			4,046							
PY2	Purchase of Electric Vehicle				47,940	45,000					
Prior Year Spending Total				4,046	47,940	45,000					
1	Town Hall Project	EB		6,925	164,493	374,000		214,500	166,000	48,500	
	Town Hall Renovations				102,564	262,000		166,000	166,000		
	Parking and Accessibility				40,775	90,000		48,500		48,500	
	Demolition of Garage				21,154	22,000					
Current Year Spending Total				6,925	164,493	374,000		214,500	166,000	48,500	

#	Capital Project									
		2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35

General Government

PY1	Town Hall Panic Button System									
PY2	Purchase of Electric Vehicle									

Prior Year Spending Total

1	Town Hall Project	25,000								
	Town Hall Renovations									
	Parking and Accessibility	25,000								
	Demolition of Garage									

Current Year Spending Total

25,000

#	Capital Project	Description	10 YR Cost To Town
Community Services & Environmental Development			
PY1	Study and Design for Improvements	Assess condition and design improvements	20,650
PY2	Edgewater Shoreline Pilot	Living Shoreline Pilot with Intact funding	147,381
PY3	Land Purchase	Purchase of Watershed Lands	235,000
Prior Year Spending Total			403,031
1	Pump out station	Requested replacement of Pump-Out station for marina	12,000
2	VIC Deck Replacement	Replacement of VIC Deck	19,000
3	Bayview Cemetery Fencing	Replace picket fence up Old Edgewater and repair chain link around back	15,000
Current Year Spending Total			46,000
FY1	Wharf Repairs	Capital Wharf Repairs	1,200,000
FY2	Wharf Improvements	Replace South-Facing Armour with Cribwork	300,000
Future Year Spending Total			1,500,000

#	Capital Project	Source	2022/23 Actual	2023/24 Actual	2024/25 Actual	2024/25 Budget	2024-25 External	2025/26 Budget	2025-26 Renewal	2025-26 Addition	2025-26 External
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Community Services & Environment			
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PY1	Study and Design for Improvements		20,650								
PY2	Edgewater Shoreline Pilot		142,167	5,214							
PY3	Land Purchase				235,000	240,000					

Prior Year Spending Total

162,817	5,214	235,000	240,000
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1	Pump out station	GCR						12,000	12,000		
2	VIC Deck Replacement	GCR						19,000	19,000		
3	Bayview Cemetery Fencing	GCR									

Current Year Spending Total

31,000	31,000
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FY1	Wharf Repairs	EB									
FY2	Wharf Improvements	EB									

Future Year Spending Total

#	Capital Project									
		2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35

Community Services & Environmei

PY1	Study and Design for Improvements									
PY2	Edgewater Shoreline Pilot									
PY3	Land Purchase									

Prior Year Spending Total

1	Pump out station									
2	VIC Deck Replacement									
3	Bayview Cemetery Fencing	15,000								

Current Year Spending Total

15,000

FY1	Wharf Repairs		1,200,000							
FY2	Wharf Improvements		300,000							

Future Year Spending Total

1,500,000

#	Capital Project	Description	10 YR Cost To Town
Recreation & Culture			
PY1	Sports Field Improvement	Improvements to Sports Field increasing use and enhancing accessibility	108,906
PY2	Edgewater Beautification	Fix/Repair Bayview Cemetery Fence	55,903
PY3	Grub B Gone applications - cemetery/ballfield	Necessary repairs and preventative applications	20,471
PY4	Grub B Gone application - Edgewater	Necessary repairs and preventative applications	636
PY5	Bench Installation	Support for bench installation	9,175
PY6	Jubilee Park new gazebo roof	Necessary replacement of roof	5,439
PY7	VIC Windows and heat hump	Recommendations for Visitor Information Centre building	4,817
PY8	Sports Field Barrier	Barrier at sports field (between parking and facilities)	8,366
PY10	Tree Donations Recognition	Commissioning display to recognize the donation of 100 trees	5,000
PY11	Land Purchase	Purchase of Edgewater Lands	42,201
PY12	Pool Retrofit	Rehabilitation of pool for max 5 more years operation	204,969
PY13	Aquatic Garden Entrance(s)	Renewal and improvement of pedestrian bridge	16,900
PY14	Jubilee Park Playground Rehabilitation	Required rehabilitation/removal/replacement of playground features.	10,452
Prior Year Spending Total			597,177

# Capital Project		Description	10 YR Cost To Town
1	Community Field Accessibility		70,931
	Walkways and Seating Pads	Accessible pathways to seating, etc.	17,931
	Track Upgrade	Upgrade track to asphalt surface	23,000
	Bleacher Shade	Shade for bleacher seating	30,000
2	Bandstand - Phase 3	Planned improvements for bandstand users / accessibility	27,333
3	Public Washrooms Accessibility	Accessibility improvements and non-Accessibility repairs	13,806
4	Public Fishing Dock	Proposed fishing dock off Marina breakwater	40,000
5	Rope and Post Fence at Longhill Trail Parking	Replacement of jersey barrier with more permanent fence	5,000
6	Ballfield Outfield Fence	Replace existing outfield fence (with post caps)	15,000
7	Ballfield Renewal	Renewal of grass, grub begone treatments, etc. to restore playing surface	27,000
Current Year Spending Total			106,806

FY1	New Pool	New Pool in 2026	4,574,781
FY2	Additional Planters (CiB request)	CiB request for expansion of planter program on Main St.	36,000
FY3	Waste Receptacles	Purchase additional Waste Receptacles for various locations	38,366
FY4	Splash Pad	Construction of Splash Pad	250,000
FY5	Agility Park	Construction of Agility Park	200,000
FY6	Ice Rink	1000 Sq/Ft concrete Slab with boards	200,000
FY7	Skate Park	Construction of Skate Park	250,000
Future Year Spending Total			5,465,469

#Capital Project		Source	2022/23 Actual	2023/24 Actual	2024/25 Actual	2024/25 Budget	2024-25 External	2025/26 Budget	Renewal	Addition	2025-26 External
Recreation & Culture											
PY1	Sports Field Improvement		105,622	3,284							
PY2	Edgewater Beautification		50,193	5,710							
PY3	Grub B Gone applications - cemetery/ballfield			20,471							
PY4	Grub B Gone application - Edgewater			636							
PY5	Bench Installation			9,175	6,982						
PY6	Jubilee Park new gazebo roof			5,439							
PY7	VIC Windows and heat hump			4,817							
PY8	Sports Field Barrier			8,366							
PY10	Tree Donations Recognition			5,000							
PY11	Land Purchase			42,201							
PY12	Pool Retrofit				204,969	160,000					
PY13	Aquatic Garden Entrance(s)			2,086	14,814	19,500					
PY14	Jubilee Park Playground Rehabilitation				10,452						
Prior Year Spending Total			155,815	107,185	237,217	179,500					

#	Capital Project	Source	2022/23 Actual	2023/24 Actual	2024/25 Actual	2024/25 Budget	2024-25 External	2025/26 Budget	Renewal	Addition	2025-26 External
1	Community Field Accessibility	RR						23,000		23,000	
	Walkways and Seating Pads				17,931	24,000					
	Track Upgrade							23,000		23,000	
	Bleacher Shade										
2	Bandstand - Phase 3	GCR			2,333	40,000		25,000		25,000	
3	Public Washrooms Accessibility	GCR			34,282		34,282	695,324	695,324		681,518
4	Public Fishing Dock	CGR						40,000		40,000	
5	Rope and Post Fence at Longhill Trail Parking	CGR						5,000		5,000	
6	Ballfield Outfield Fence	RR									
7	Ballfield Renewal	RR									
Current Year Spending Total					54,546	64,000	34,282	783,324	735,324	93,000	681,518

FY1	New Pool			39,811	34,970							
FY2	Additional Planters (CiB request)											
FY3	Waste Receptacles			8,366	531							
FY4	Splash Pad											
FY5	Agility Park											
FY6	Ice Rink											
FY7	Skate Park											
Future Year Spending Total				8,366	35,501							

#	Capital Project									
		2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35

Recreation & Culture

PY1	Sports Field Improvement									
PY2	Edgewater Beautification									
PY3	Grub B Gone applications - cemetery/ballfield									
PY4	Grub B Gone application - Edgewater									
PY5	Bench Installation									
PY6	Jubilee Park new gazebo roof									
PY7	VIC Windows and heat hump									
PY8	Sports Field Barrier									
PY10	Tree Donations Recognition									
PY11	Land Purchase									
PY12	Pool Retrofit									
PY13	Aquatic Garden Entrance(s)									
PY14	Jubilee Park Playground Rehabilitation									

Prior Year Spending Total

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# Capital Project										
		2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
1	Community Field Accessibility	30,000								
	Walkways and Seating Pads									
	Track Upgrade									
	Bleacher Shade	30,000								
2	Bandstand - Phase 3									
3	Public Washrooms Accessibility									
4	Public Fishing Dock									
5	Rope and Post Fence at Longhill Trail Parking									
6	Ballfield Outfield Fence	15,000								
7	Ballfield Renewal	27,000								
Current Year Spending Total		30,000								

FY1	New Pool	450,000	4,050,000							
FY2	Additional Planters (CiB request)	12,000				12,000		12,000		
FY3	Waste Receptacles	12,000		6,000		6,000		6,000		
FY4	Splash Pad	250,000								
FY5	Agility Park		200,000							
FY6	Ice Rink		200,000							
FY7	Skate Park		250,000							
Future Year Spending Total		724,000	4,700,000	6,000		18,000		18,000		

#	Capital Project	Description	10 YR Cost To Town
Stormwater			
PY1	Culvert Replacement	Jubilee Pond Culvert replacement	42,057
PY2	Unanticipated capital stormwater #1	Long Hill Culvert Replacement/Upgrade	23,731
PY3	Unanticipated capital stormwater #2	Kinburn Bridge and Culverts Repair and Replacement	60,529
PY4	Main at RPS Stormwater	Improve Drainage - Main Street at RPS Entrance	20,000
PY5	Fairmont/Pinegrove Stormwater	Storm infrastructure improving drainage	482,013
PY6	Upgrade Wye Street Culvert	Deteriated steel culvert replaced and increased in size	123,106
PY7	Fauxburg/Pine Grove Culverts	Deteriated steel culverts replaced and increased in size	16,684
Prior Year Spending Total			768,120
1	Stormwater Management	Edgewater Street Stormwater High Tide valve	20,000
2	Improve Ditching at Community Sports Field	Ditching and new berm on opposite side of stormwater ditch	8,500
Current Year Spending Total			28,500

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

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

PY1	Culvert Replacement			42,057							
PY2	Unanticipated capital stormwater #1			23,731							
PY3	Unanticipated capital stormwater #2			60,529							
PY4	Main at RPS Stormwater			20,000							
PY5	Fairmont/Pinegrove Stormwater				582,013	565,000	100,000				
PY6	Upgrade Wye Street Culvert				123,106	90,000					
PY7	Fauxburg/Pine Grove Culverts				16,684	12,000					
Prior Year Spending Total				146,317	721,803	667,000	100,000				

1	Stormwater Management	SR						20,000	20,000		
2	Improve Ditching at Community Sports Field	SR						8,500			
Current Year Spending Total								28,500	20,000		

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

Future Year Spending Total

#	Capital Project									
		2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35

Stormwater

PY1	Culvert Replacement									
PY2	Unanticipated capital stormwater #1									
PY3	Unanticipated capital stormwater #2									
PY4	Main at RPS Stormwater									
PY5	Fairmont/Pinegrove Stormwater									
PY6	Upgrade Wye Street Culvert									
PY7	Fauxburg/Pine Grove Culverts									

Prior Year Spending Total

[illegible]

Current Year Spending Total

#Capital Project										
		2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
FY1	Main Street East W/WW Project			900,000						
FY2	Edgewater Line Replacement				90,000					
FY3	Fairmont Line Replacement					110,000				
FY4	Clearway Street Transmission Main					230,000				
FY5	Hedge Row Line Replacement						60,000			
FY6	School Street Line Replacement							52,000		
FY7	Maple Street Line Replacement								80,000	
FY8	Cherry Lane Line Replacement									24,000
Future Year Spending Total				900,000	90,000	340,000	60,000	52,000	80,000	24,000

#	Capital Project	Description	10 YR Cost To Town
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Wastewater

PY1	Underground Locator	Underground utility locator to be shared between utilities (wastewater)	2,500
PY2	Sewer Lift Station Pump	Replace Small Pump	4,031
PY3	PAA Pilot Project	Modification of chemical building for peracetic acid pilot and final report.	40,000
PY4	Service Extensions	Wastewater Service Extension Stovepipe Lane (supporting development)	76,569
PY5	WWTP Lab/Equipment	Portable Dissolved Oxygen Meter and contribution to Thermal Imager	5,381
PY6	Facility		3,168

Prior Year Spending Total172,365

1	WWTP SCADA	Connect SCADA at Wastewater Treatment Plant	25,000
2	New Sewer Services	Annual Installation of New Sewer Services	100,000
3	Security Cameras	Install Security Camera (WWTF)	10,000
4	Lift Station Refurbishment	Lift Station Refurbishment	168,046
5	Manhole Replacement	Replacement of old brick Manhole at Orchard and Parish	15,000

Current Year Spending Total188,000

#		Capital Project	Description	10 YR Cost To Town
FY1		WWTP Equipment	Blower Replacement (2 blowers needed)	75,000
FY2		WWTP Equipment	Cell Air Diffuser replacement	12,000
FY3		WWTP UV System Project	UV option 2 from PAA report	623,500
FY4		Wastewater System	System Assessment Report 2028	16,200
FY6		Sewer Lift Station Pumps	Replace Small Pumps	48,000
FY7		Main Street East W/WW Project	Main Street Civic 466-644 (683Meters) (wastewater portion)	3,000,000
FY8		Edgewater Line Replacement	Edgewater from Main St (324Meters) (wastewater portion)	376,000
FY9		Fairmont Line Replacement	Fairmont at Main to Pine Grove St. (433Meters) (wastewater portion)	520,000
FY10		Hedge Row Line Replacement	Hedge Row (192M) (wastewater portion)	238,000
FY11		School Street Line Replacement	School Street (155Meters) (wastewater portion)	198,500
FY12		Maple Street Line Replacement	Maple Street (195 meters) (wastewater portion)	257,500
FY13		Cherry Lane Line Replacement	Cherry Lane (45 meters) (wastewater portion)	61,000
		Future Year Spending Total		5,425,700

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

PY1	Underground Locator		2,500								
PY2	Sewer Lift Station Pump		4,031								
PY3	PAA Pilot Project		40,000								
PY4	Service Extensions		76,569								
PY5	WWTP Lab/Equipment			5,381	9,228						
PY6	Facility			3,168							
Prior Year Spending Total				123,100	8,549	9,228					

1	WWTP SCADA	WR						25,000		25,000	
2	New Sewer Services	WR			4,670			10,000		10,000	
3	Security Cameras	WR						6,000		6,000	
4	Lift Station Refurbishment	EB			36,046			132,000	132,000		
5	Manhole Replacement	WR						15,000	15,000		
Current Year Spending Total					40,716			188,000	147,000	41,000	

#		Capital Project	Source	2022/23 Actual	2023/24 Actual	2024/25 Actual	2024/25 Budget	2024-25 External	2025/26 Budget	Renewal	Addition	2025-26 External
FY1		WWTP Equipment										
FY2		WWTP Equipment										
FY3		WWTP UV System Project										
FY4		Wastewater System										
FY6		Sewer Lift Station Pumps										
FY7		Main Street East W/WW Project										
FY8		Edgewater Line Replacement										
FY9		Fairmont Line Replacement										
FY10		Hedge Row Line Replacement										
FY11		School Street Line Replacement										
FY12		Maple Street Line Replacement										
FY13		Cherry Lane Line Replacement										

Future Year Spending Total

[illegible]

Wastewater

PY1	Underground Locator									
PY2	Sewer Lift Station Pump									
PY3	PAA Pilot Project									
PY4	Service Extensions									
PY5	WWTP Lab/Equipment									
PY6	Facility									

Prior Year Spending Total

1	WWTP SCADA									
2	New Sewer Services	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
3	Security Cameras							4,000		
4	Lift Station Refurbishment									
5	Manhole Replacement									

Current Year Spending Total

Current Year Spending Total	10,000	10,000	10,000	10,000	10,000	14,000	10,000	10,000	10,000
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#Capital Project										
		2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
FY1	WWTP Equipment			25,000					25,000	25,000
FY2	WWTP Equipment				12,000					
FY3	WWTP UV System Project				623,500					
FY4	Wastewater System					16,200				
FY6	Sewer Lift Station Pumps		12,000		12,000		12,000		12,000	
FY7	Main Street East W/WW Project			3,000,000						
FY8	Edgewater Line Replacement				376,000					
FY9	Fairmont Line Replacement					520,000				
FY10	Hedge Row Line Replacement						238,000			
FY11	School Street Line Replacement							198,500		
FY12	Maple Street Line Replacement								257,500	
FY13	Cherry Lane Line Replacement									61,000
Future Year Spending Total			12,000	3,025,000	1,023,500	536,200	250,000	198,500	294,500	86,000

#	Capital Project	Description	10 YR Cost To Town
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Fire Service

PY1	SCBA Packs	Purchase of SCBA Packs	70,080
PY2	SCBA spare bottles	Purchase of SCBA Spare Bottles	2,290
PY3	Fire Station	Build New Fire Station and Hall	832,812
PY4	Fire Vehicle - Rescue	Buy New Fire Rescue Vehicle	209,516
PY5	Helmets	Purchase of New Helmets	9,834
PY6	New PPE	Purchase of New PPE	27,141
PY7	Fire Station HVAC	Additional heat pump at fire station	19,630
PY8	Aerial Ladder Truck	Purchased Used Aerial Ladder Truck and Sold Pumper	195,468
PY9	Side by Side & Trailer	Purchase new side by side for off road response	64,379
PY10	Facility Equipment		5,381

Prior Year Spending Total2,026,248

1	New PPE	Purchase of New PPE	108,901
2	Radio's & Pagers	Purchase of New Radio's & Pagers	36,341
3	Fire Vehicle - Pumper	Buy New Fire Pumper Vehicle	1,131,419
4	New Storage Shed	Build new storage shed	50,000

Current Year Spending Total632,945

FY1	Fire Vehicles	Buy New / Used Fire Vehicles	2,700,000
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Future Year Spending Total2,700,000

#	Capital Project	Source	2022/23	2023/24	2024/25	2024/25	2024-25	2025/26			2025-26
			Actual	Actual	Actual	Budget	External	Budget	Renewal	Addition	External

PY1	SCBA Packs		70,080									
PY2	SCBA spare bottles		2,290									
PY3	Fire Station		832,812									
PY4	Fire Vehicle - Rescue		203,431	6,085								
PY5	Helmets			9,834								
PY6	New PPE		16,646	10,495								
PY7	Fire Station HVAC			19,630								
PY8	Aerial Ladder Truck			195,468	28,120							
PY9	Side by Side & Trailer				64,379	65,000						
PY10	Facility Equipment				5,381							

Prior Year Spending Total

1	New PPE	F-E			18,901	10,000		10,000		10,000	
2	Radio's & Pagers	F-E			9,341	8,000		3,000		3,000	
3	Fire Vehicle - Pumper	EB		561,474				569,945		569,945	
4	New Storage Shed	F-E						50,000		50,000	

Current Year Spending Total

FY1	Fire Vehicles			
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Future Year Spending Total

#	Capital Project									
		2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35

Fire Service

PY1	SCBA Packs									
PY2	SCBA spare bottles									
PY3	Fire Station									
PY4	Fire Vehicle - Rescue									
PY5	Helmets									
PY6	New PPE									
PY7	Fire Station HVAC									
PY8	Aerial Ladder Truck									
PY9	Side by Side & Trailer									
PY10	Facility Equipment									

Prior Year Spending Total

1	New PPE	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
2	Radio's & Pagers	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
3	Fire Vehicle - Pumper									
4	New Storage Shed									

Current Year Spending Total

FY1	Fire Vehicles			900,000			650,000	1,150,000		
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Future Year Spending Total

				900,000			650,000	1,150,000		
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#	Capital Project	Description	10 YR Cost To Town
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Water Utility			
PY1	Water Tank Replacement	New water tank required for fiscal 22/23	4,806
PY2	Rebuild Pump 1	Rebuild Pump 1 as Nearing End of Life	4,394
PY3	Compressor	Replace Compressor at Water Treatment Plant	20,893
PY4	Water Rehabilitation	Water Main Rehabilitation + LTCF Service Upgrades	442,849
PY5	Level Control Valve - Smart Positioner (carried fo	Install Level Control Valve	1,920
PY6	New Water Services	Connection of New Water Services As Needed	1,980
PY7	Hydrant Replacement	Replace Hydrants As Needed	2,184
PY8	Chemical Room Floor - WTP	Install Corrosion Coating in Chemical Room	4,102
PY9	Automatic Flushers	Dead-end Flushings - System Extremities	4,219
PY10	Service Extensions	Water Service Extension Stovepipe Lane (supporting new development)	66,702
PY11	Reserve Pump Replacement	Replacement of PS3 Reserve Pump	4,503
PY12	Underground Locator	Underground utility locator to be shared between utilities (water share)	2,500
PY13	Flow Meter at Treatment Plant	Install Flow Meter at Water Treatment Plant	3,309
PY14	Thermal Imager	Thermal imaging camera to be shared between utilities (water share)	4,348
PY15	WTP Pre-Treatment tank	Floc tank Mixer rebuild/replace (current 124000hr)	2,715
PY16	WTP HVAC	Heat pump replacement	16,801
PY17	WTP Pumping Equipment	Treated Water Pump & Motor replacement	2,114
PY18	WTP online Analyzer	Chlorine analyzer at end of life	2,670

# Capital Project		Description	10 YR Cost To Town
PY19	WTP Plumbing	WTP building plumbing replacement & upgrade	19,160
PY20	WTP Scada System PC	Hardware replacement (recommended 5 yr)	2,574
PY21	WTP Heat Pump Replacement	Replacement of heat pump at Water Treatment Plant (unbudgeted).	12,453
Prior Year Spending Total			767,567
1	New Water Services	Connection of New Water Services As Needed	118,170
2	Water Meters	Install Water Meters As Needed	35,649
3	WTP Treatment Skid	Strainer basket rebuild or replace x2	18,342
4	Structure Repairs	Exterior Walls at Water Treatment Plant	9,127
5	Hydrant Replacement	Replace Hydrants As Needed & New on Welcome St.	84,000
6	Security Cameras	Security Cameras (Raw Water Pump House and Water Treatment Facility)	24,000
7	Gate Valves	Gate Valve replacement Program	60,000
8	WTP Pre-Treatment tank	Level Controller	3,380
9	RWPump House	VFD Replacement End of life (8-12 yrs)	11,500
10	WTP Chemical pumps (7 total)	Pumps M90, M92, M70 nearing end of life	20,500
11	CCC for Town Facilities	Required implementation of cross connection control program for all Town facilities.	12,000
12	Clearway Street Transmission Main	Twin Transmission Main - Lake to Treatment Plant (engineering in 2025-26)	3,042,590
Current Year Spending Total			439,258
FY1	Compactor for repair work	Jumping Jack (could split costs with wastewater)	5,400
FY2	Water Utility Vehicle(s)	Purchase of EV for water department; van replacement in 2026-27.	196,984

# Capital Project		Description	10 YR Cost To Town
FY3	WTP Lab Equipment	DR2800 Spectrophotometer obsolete	10,275
FY4	RWPump House	Spare pump for #2 pump (10-12 year life)	9,300
FY5	WTP Reservoir	Reservoir Floating cover/Liner replacement	4,562,100
FY6	Main Street East W/WW Project	Main Street East Water and Wastewater Rehabilitation and Extension	3,000,000
FY7	Edgewater Line Replacement	Edgewater from Main St (324Meters) (water portion)	379,000
FY9	Fairmont Line Replacement	Farimont at Main to Pine Grove St. (433Meters) (water portion)	433,000
FY10	Hedge Row Line Replacement	Hedge Row (192M) (water portion)	240,000
FY11	School Street Line Replacement	School Street (155Meters) (water portion)	198,500
FY12	Maple Street Line Replacement	Maple Street (195 Meters) (water portion)	257,500
FY13	Cherry Lane Line Replacement	Cherry Lane (45 meters) (water portion)	61,000
Future Year Spending Total			9,353,059

#	Capital Project	Source	2022/23 Actual	2023/24 Actual	2024/25 Actual	2024/25 Budget	2024-25 External	2025/26 Budget	Renewal	Addition	2025-26 External
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Water Utility

PY1	Water Tank Replacement		4,806								
PY2	Rebuild Pump 1		4,394								
PY3	Compressor		20,893								
PY4	Water Rehabilitation		431,702	11,147							
PY5	Level Control Valve - Smart Positioner (carried fo			1,920							
PY6	New Water Services			1,980							
pY7	Hydrant Replacement			2,184							
PY8	Chemical Room Floor - WTP			4,102							
pY9	Automatic Flushers			4,219							
PY10	Service Extensions			66,702							
PY11	Reserve Pump Replacement			4,503							
PY12	Underground Locator			2,500							
PY13	Flow Meter at Treatment Plant				3,309	3,000					
PY14	Thermal Imager				4,348	5,000					
PY15	WTP Pre-Treatment tank				2,715	4,500					
PY16	WTP HVAC				16,801	10,000					
PY17	WTP Pumping Equipment				2,114	4,000					
PY18	WTP online Analyzer				2,670	2,600					

#		Capital Project	Source	2022/23 Actual	2023/24 Actual	2024/25 Actual	2024/25 Budget	2024-25 External	2025/26 Budget	Renewal	Addition	2025-26 External
PY19		WTP Plumbing				19,160	11,000					
PY20		WTP Scada System PC				2,574	4,500					
PY21		WTP Heat Pump Replacement				12,453						
Prior Year Spending Total				461,794	99,257	66,144	44,600					
1		New Water Services	WUS		68,343	4,827	5,000		5,000		5,000	
2		Water Meters	WUS			5,649	3,000		3,000	3,000		
3		WTP Treatment Skid	WDR			8,442	9,500		9,900	9,900		
4		Structure Repairs	WDR			1,127	10,000		8,000	8,000		
5		Hydrant Replacement	WDR						24,000	12,000	12,000	
6		Security Cameras	WUS						14,000		14,000	
7		Gate Valves	WDR						10,000	10,000		
8		WTP Pre-Treatment tank	WDR						3,380	3,380		
9		RWPump House	WDR						11,500	11,500		
10		WTP Chemical pumps (7 total)	WDR						2,500	2,500		
11		CCC for Town Facilities	GCR						12,000		12,000	
12		Clearway Street Transmission Main	EB						82,590	82,590		40,000
Current Year Spending Total					68,343	20,045	27,500		185,870	142,870	43,000	40,000
FY1		Compactor for repair work										
FY2		Water Utility Vehicle(s)				51,984	45,000					

#		Capital Project	Source	2022/23 Actual	2023/24 Actual	2024/25 Actual	2024/25 Budget	2024-25 External	2025/26 Budget	Renewal	Addition	2025-26 External
FY3		WTP Lab Equipment										
FY4		RWPump House										
FY5		WTP Reservoir										
FY6		Main Street East W/WW Project										
FY7		Edgewater Line Replacement										
FY9		Fairmont Line Replacement										
FY10		Hedge Row Line Replacement										
FY11		School Street Line Replacement										
FY12		Maple Street Line Replacement										
FY13		Cherry Lane Line Replacement										
Future Year Spending Total						51,984	45,000					

#	Capital Project									
		2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35

Water Utility

PY1	Water Tank Replacement								
PY2	Rebuild Pump 1								
PY3	Compressor								
PY4	Water Rehabilitation								
PY5	Level Control Valve - Smart Positioner (carried fc								
PY6	New Water Services								
pY7	Hydrant Replacement								
PY8	Chemical Room Floor - WTP								
pY9	Automatic Flushers								
PY10	Service Extensions								
PY11	Reserve Pump Replacement								
PY12	Underground Locator								
PY13	Flow Meter at Treatment Plant								
PY14	Thermal Imager								
PY15	WTP Pre-Treatment tank								
PY16	WTP HVAC								
PY17	WTP Pumping Equipment								
PY18	WTP online Analyzer								

# Capital Project										
		2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
PY19	WTP Plumbing									
PY20	WTP Scada System PC									
PY21	WTP Heat Pump Replacement									
Prior Year Spending Total										
1	New Water Services	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
2	Water Meters	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
3	WTP Treatment Skid									
4	Structure Repairs									
5	Hydrant Replacement	12,000		12,000		12,000		12,000		12,000
6	Security Cameras						10,000			
7	Gate Valves	10,000		10,000		10,000		10,000		10,000
8	WTP Pre-Treatment tank									
9	RWPump House									
10	WTP Chemical pumps (7 total)		4,500		4,500		4,500		4,500	
11	CCC for Town Facilities									
12	Clearway Street Transmission Main					3,000,000				
Current Year Spending Total		30,000	12,500	30,000	12,500	3,030,000	22,500	30,000	12,500	30,000
FY1	Compactor for repair work	5,400								
FY2	Water Utility Vehicle(s)	85,000							60,000	

#Capital Project										
		2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
FY3	WTP Lab Equipment		10,275							
FY4	RWPump House			9,300						
FY5	WTP Reservoir		100,000	462,100		4,000,000				
FY6	Main Street East W/WW Project			3,000,000						
FY7	Edgewater Line Replacement				379,000					
FY9	Fairmont Line Replacement					433,000				
FY10	Hedge Row Line Replacement						240,000			
FY11	School Street Line Replacement							198,500		
FY12	Maple Street Line Replacement								257,500	
FY13	Cherry Lane Line Replacement									61,000
Future Year Spending Total		90,400	110,275	3,471,400	379,000	4,433,000	240,000	198,500	317,500	61,000

#	Capital Project	Description	10 YR Cost To Town
Electric Utility			
PY1	Underground Locator	Underground utility locator to be shared between utilities (electrical share)	5,000
PY2	Community Solar Garden	Construction of Solar Garden at WWTF	2,372,994
PY3	Thermal Imager	Thermal imaging camera to be shared between utilities (electrical share)	13,938
PY4	Utility Truck	Purchase F-350	518,161
Prior Year Spending Total			3,262,171
1	PBC Transformers Replacement	Replace all PBC Transformers (by 2025)	523,735
2	Electric Line Replacements	Pole/Line Replacements as Required	305,028
3	New Digital Electric Meters	New Digital Meters as Required	24,097
4	Transformers	New Transformers as Required	259,708
Current Year Spending Total			588,833
FY1	Protective Clothing	Protective Clothing	46,971
FY2	Voltage Regulator	Purchase and Installation of Voltage Regulators	249,080
FY3	New Street Lights	New Street Lights as Required	25,000
FY4	Grid Upgrades	Grid upgrades to support development and improve resilience	1,150,000
Future Year Spending Total			1,333,000

#	Capital Project	Source	2022/23 Actual	2023/24 Actual	2024/25 Actual	2024/25 Budget	2024-25 External	2025/26 Budget	Renewal	Addition	2025-26 External
Electric Utility											
PY1	Underground Locator			5,000							
PY2	Community Solar Garden		781,954	#####	17,040	50,000					
PY3	Thermal Imager				3,938	10,000					
PY4	Utility Truck				78,161	90,000					
Prior Year Spending Total			58,258	5,000	17,040	50,000					
1	PBC Transformers Replacement	EB/EUS	58,258	374,536	42,941			48,000	48,000		
2	Electric Line Replacements	EUS	4,246	11,410	39,372			25,000	25,000		
3	New Digital Electric Meters	EUS	4,097					2,000	2,000		
4	Transformers	EB/EUS	4,708					80,000	80,000		
Current Year Spending Total			13,051	11,410				155,000	155,000		
FY1	Protective Clothing		13,971								
FY2	Voltage Regulator			124,080							
FY3	New Street Lights										
FY4	Grid Upgrades										
Future Year Spending Total			13,971	124,080							

#Capital Project										
		2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Electric Utility										
PY1	Underground Locator									
PY2	Community Solar Garden									
PY3	Thermal Imager									
PY4	Utility Truck			350,000						
Prior Year Spending Total		350,000								
1	PBC Transformers Replacement									
2	Electric Line Replacements	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
3	New Digital Electric Meters	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
4	Transformers			25,000	25,000	25,000	25,000	25,000	25,000	25,000
Current Year Spending Total		27,000	27,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000
FY1	Protective Clothing			15,000					18,000	
FY2	Voltage Regulator	125,000								
FY3	New Street Lights					5,000	5,000	5,000	5,000	5,000
FY4	Grid Upgrades	400,000	750,000							
Future Year Spending Total		525,000	750,000	15,000		5,000	5,000	5,000	23,000	5,000

#	Capital Project	Description	10 YR Cost To Town
		Totals	43,242,432

#	Capital Project									
		2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
		1,719,400	8,352,555	10,322,400	1,868,500	9,931,950	1,391,500	1,797,000	887,500	301,000

SUMMARY		
Source of Funds	Prior	2025-26
External Borrowing (EB) - Town General	\$558,582	\$877,946
External Borrowing (EB) - Fire	\$561,474	\$569,945
External Borrowing (EB) - Water	\$509,551	\$42,590
External Borrowing (EB) - Electrical	\$475,735	\$80,000
Stormwater Reserve (SR)		\$28,500
Town Equipment Reserve (T-E)		\$110,000
General Capital Reserve (GCR)		\$185,300
Canada Community Building Fund (CCBF)		\$85,000
Recreation Reserve (RR)		\$23,000
Fire Equipment Reserve (F-E)		\$63,000
Wastewater Reserve (WR)		\$56,000
Water Depreciation Reserve (WDR)		\$81,180
Water Utility Surplus (WUS)		\$5,000
Electrical Utility Surplus (EUS)		\$48,000

2025-26 Capital Budget will add \$17,039,250 to the Town's equity.

2025-26 Reserve Impacts \$684,980

					EXPENDITURES		
2025-26 EXTERNAL CONTRIBUTION		Sought	Confirmed	Received	2024-25	2025-26	Future
#	Project				Actual	Budget	Years
1	Pinegrove/Fairmont Stormwater	\$100,000	\$100,000	\$0	\$100,000	\$0	\$0
2	Edgewater Street Project	\$9,844,215	\$9,844,215	\$6,521,085	\$477,320	\$9,366,895	\$0
3	Public Washrooms Accessibility	\$715,800	\$715,800	\$337,000	\$34,282	\$681,518	\$0
4	Bandstand - Phase 3	\$17,470	\$17,470	\$5,000	\$0	\$17,470	\$0
5	Main Street West Project	\$15,654,846	\$4,135,667	\$0	\$152,820	\$269,749	\$15,192,277
6	New Pool Project	\$1,000,000	\$1,000,000	\$1,000,000	\$0	\$0	\$1,000,000