

BUDGET AND TAX ANALYSIS
2021/2022

February 24, 2021



EAST HANTS
We live it!

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INTRODUCTION

The Municipality of East Hants was established on April 1, 1879. It occupies the eastern half of Hants County from the Minas Basin to the boundary of Halifax Regional Municipality.

East Hants is a combined rural/urban Municipality adjacent to the Municipalities of Colchester, Halifax Regional Municipality and West Hants.

The 2016 Census shows that East Hants has a total population of approximately 23,542 in 10,312 private dwellings (including Sipekne'katik First Nation). It is a well-educated population with 79% having achieved high school education and beyond; 25% of the population has achieved apprenticeship or trade certificates or diplomas; 25% of the population has achieved college, CEGEP or other non-university certificate or diploma; 13% of the population has achieved university certificate, diploma or degree at bachelor level or above. With regards to employment and in accordance with the National Occupational Classification (NOC) 2016; 23% of the East Hants labour force work in trades, transport and equipment operators and related occupations of which 94% of workers are men, and; 22% of the East Hants labour force work in sales and service occupations of which 65% of workers are women. East Hants is recognized as a bedroom community of the Halifax area: 54% of our labour force of 11,325 commutes to work outside of East Hants. The median earnings for East Hants full-year full-time workers is \$50,473 slightly above the provincial average of \$47,655. Two primary industries in East Hants are farming and forestry, with farming being the most prominent. There are 144 farms operating within the Municipality, with a total farm capital of \$172,407,960 (includes total value and cost of land, buildings and equipment in East Hants); the majority of these being dairy farms. Finally, East Hants has a highly mobile population. From 2011 to 2016, 27% of the population moved their place of residence, of those 175 people moved to East Hants from outside of Canada.

The housing market in East Hants has changed; the market for single-detached homes has decreased while there has been an increase in the number of multi-family homes being constructed. According to the 2021 Property Valuation Services Corporation (PVSC), East Hants has 10,444 households (2020: 10,356) on an area of 466,426 acres, or 1,909 square kilometres. The majority of this population is concentrated along two key transportation routes running from Halifax to Truro (Highway 102 & Highway 2) and from Halifax to Windsor (Highway 101 & Highway 1).

East Hants has 36,779 acres (2020: 36,861) of tax exempt farm land and 91,193 acres (2020: 91,193) of exempt provincial forest property. This tax-exempt property constitutes 27.4% (2020: 27.5%) of the total area. In addition, there are 56,465 acres (2020: 57,141) of exempt commercial forest property and 170,937 acres (2020: 171,347) of resource forest property, which is taxed marginally at 41 and 26 cents per acre, respectively. The total exempt and marginally taxed land constitute 76.3% (2020: 76.5%) of the total area of East Hants.

The distribution of homes is not proportional across the Municipality. In 2021 they are distributed as follows:

Dwelling Unit Comparison (#)	2020 (#)	2020 (%)	2021 (#)	2021 (%)
Serviced Districts of Enfield (1), Elmsdale (2), Lantz (7)	3,241	31%	3,301	32%
Districts of Milford (3) and Shubenacadie (4)	1,610	16%	1,618	15%
District Enfield/Grand Lake (10)*	925	9%	916	9%
Districts of Maitland/MacPhees Corner (5), Walton/Noel/Kennetcook (6), Rawdon/Gore (11)	2,793	27%	2,800	27%
Districts of Mount Uniacke (8 & 9)	1,787	17%	1,809	17%
Total Dwelling Units	10,356	100%	10,444	100%

*PVSC 2020 overstatement of 20 units restated in 2021

The 2021 assessment roll shows an increase of 88 dwelling units from the prior year (2020: 169). Significant increases include the following:

- 60 units were added to the three communities of Enfield (1), Elmsdale and Lantz
- 8 units were added to the communities of Milford and Shubenacadie
- 11 units were added to Enfield (10), Grand Lake, offset by a 20-unit PVSC correction
- 7 units were added to the communities of Maitland, Walton, Noel, Kennetcook, Rawdon and Gore
- 22 units were added to the communities of Mount Uniacke

East Hants residential construction remains relatively strong. In the calendar year 2020, 140 permits (2019: 129) were issued for residential units (including new construction and renovations). Homes also continue to change hands at a steady pace. Information from PVSC showed that in 2020, approximately 395 homes (2019: 369) changed hands, 58% of the homes were in the corridor districts from Enfield to Shubenacadie, 25% were in the rural districts, and 17% were in the two Mount Uniacke districts.

East Hants continues to focus on increasing commercial development to improve the long-term sustainability of our community's fiscal health and the amenities available to our residential population. The Municipal Strategic Plan, the 15 year Economic Development Plan (updated in 2018), a Parks, Open Space Active and Transportation Master Plan, a Recreation Services Master Plan and the Tourism Strategy are all key documents that will guide Council to help us capitalize on our proximity to Highway 102 and the airport, access to mainline rail service, the abundant natural resources within our borders and the stunning Glooscap Trail, which features coastline access to the world's highest tides.

Despite our efforts and the steady increase in residential development in East Hants, Commercial assessment growth remains a challenge. For the 2021 assessment roll, there was one new commercial account (one in 2020), and there was additional development on existing vacant commercial land. Total commercial assessments increased by 2.18% in 2021 (2020: increase of 2.28%), net of commercial exempt properties.

The average residential assessment based on CAP is \$163,120 (2020: \$160,001). Residential assessments account for 91% (2020: 91%) of all taxable assessments, net of exempt properties. The Municipality strives to change the

ratio of residential/commercial assessment through an increase in commercial assessment, an attempt to reduce the overall residential tax burden for homeowners.

There is significant variation in the average residential value of homes across the districts of East Hants:

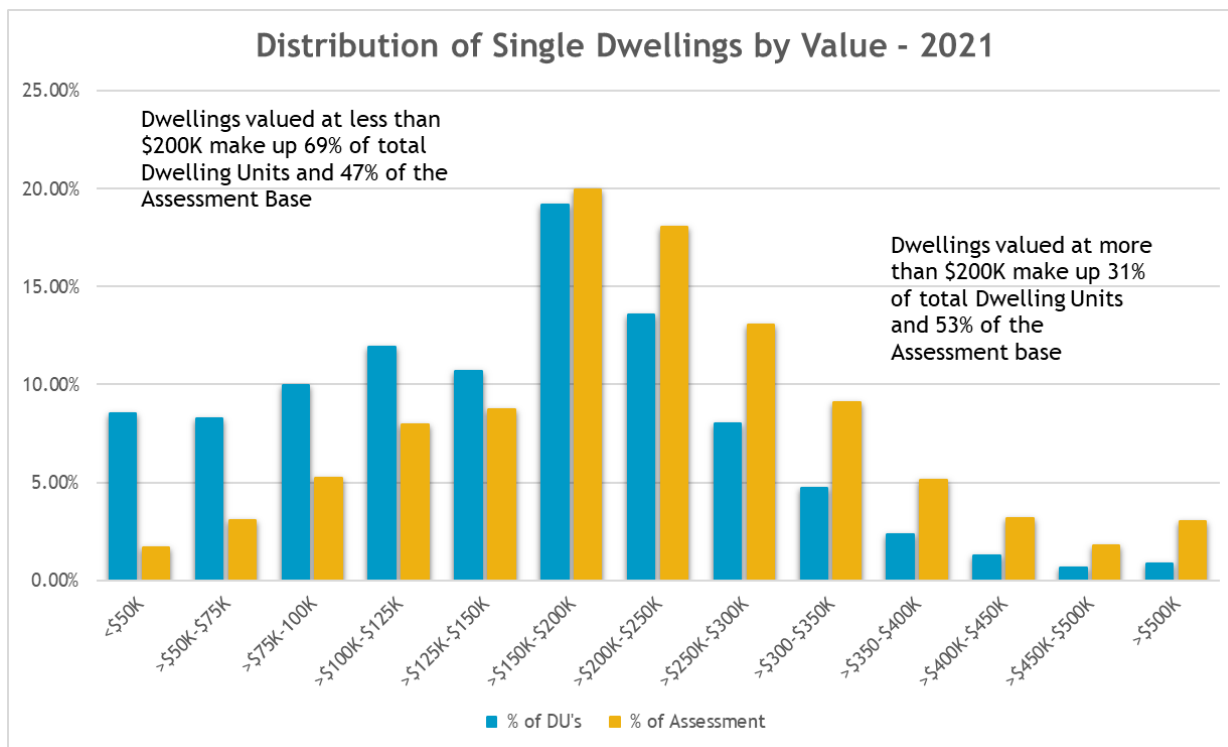
District #	District Name	2020 Average Residential Assessment (capped)*	2021 Average Residential Assessment (capped)*
1	Enfield	\$177,386	\$179,037
2	Elmsdale/Belnan	\$201,599	\$204,769
3	Milford/Nine Mile River	\$158,343	\$161,631
4	Shubenacadie	\$121,302	\$124,595
5	Maitland/MacPhees Corner	\$101,498	\$104,085
6	Walton/Noel/Kennetcook	\$80,668	\$82,524
7	Lantz/Milford	\$168,936	\$169,461
8	Mount Uniacke	\$193,999	\$199,558
9	South/East Uniacke	\$188,368	\$190,989
10	Enfield/Grand Lake	\$232,497	\$241,374
11	Rawdon/Gore	\$118,800	\$120,374

* Average = Capped residential assessment / # of dwelling units, as per the PVSC assessment roll.

The following chart demonstrates the wide variation in residential assessments across the municipality based on data from 2021:

District	2021 Assessed Value/Number of Single Dwelling Units (DU's)							
	<\$50K	<\$100K	<\$150K	<\$200K	<\$250K	<\$300K	<\$350K	>\$350K
Enfield (1), Elmsdale (2), Lantz (7)	13	95	531	698	529	312	176	145
Milford (3) & Shubenacadie (4)	78	288	453	298	156	81	42	33
Maitland (5), Walton (6) & Rawdon (11)	544	991	605	273	120	38	22	23
Mount Uniacke (8 & 9)	132	239	344	322	276	178	104	134
Enfield/Grand Lake (10)	4	37	117	147	147	117	83	124
Total # of DU's	771	1650	2050	1738	1228	726	427	459
% of DU's	8.5%	18.2%	22.7%	19.2%	13.6%	8.0%	4.7%	5.1%
Total Assessment of DU's	\$26M	\$126M	\$254M	\$303M	\$274M	\$199M	\$138M	\$199M
% of Assessment	1.7%	8.3%	16.7%	20.0%	18.0%	13.1%	9.1%	13.1%

The following chart shows 69% of homes in East Hants are valued at less than \$200,000 and these homes represent 47% of the residential assessment based on data from 2021 roll:



GOVERNANCE & THE BUDGET PROCESS

East Hants is governed by a Council of 11 councillors and operates under the Council/Chief Administrative Officer (CAO) system. There is one councillor elected for each of the 11 electoral districts. As outlined in the Nova Scotia Municipal Government Act; it is the responsibility of the CAO to provide advice to Council and to administer the operations of the Municipality in accordance with the policies and programs approved by Council.

The fiscal year of the Municipality is April 1 - March 31. The annual budgeting process is preceded by a detailed business planning process that identifies priority initiatives for the upcoming fiscal year, based on the strategic directions previously established by Council. The municipal operating budget is prepared for the upcoming year, the East Hants Water Utility operating budget is prepared for the upcoming three years, and the capital budget for both entities is prepared for the upcoming five years.

Municipalities in Nova Scotia are not permitted to accumulate deficits. With the exception of a few circumstances, municipal debt is permitted only for the acquisition of capital assets, which East Hants defines as acquisitions of tangible capital assets greater than \$10,000 with an estimated useful life in excess of one year. Fiscal responsibility within the Municipality is enhanced through the establishment of various reserves intended to set funds aside on an annual basis for specific operating and capital expenditures in future years.

Costs are established for the various programs and initiatives and are reflected in the operating and capital budgets (net of cost recovery from other sources). Tax rates are calculated to generate the revenue required to fund the various programs and services. These rates are also influenced by the annual assessment levels for properties in the Municipality, as established annually through the Assessment Roll generated by the Nova Scotia Property Valuation Services Corporation (PVSC).

ASSESSMENT CHANGES 2020 TO 2021

Assessments are prepared based on a calendar year. The following tables present an overview of assessment changes from 2020 to 2021.

(\$) Change in Assessments

	Residential	Resource	Commercial	Total
2021 Assessments	\$ 1,703,625,000	\$ 55,083,900	\$ 149,537,100	\$ 1,908,246,000
Less: Bylaw F-400 Exempt Properties	(402,100)	(318,100)	(28,151,900)	(28,872,100)
2021 Taxable Assessments	\$ 1,703,222,900	\$ 54,765,800	\$ 121,385,200	\$ 1,879,373,900
Less: 2020 Assessments				
2020 Assessments	\$ 1,656,967,900	\$ 53,412,700	\$ 145,589,100	\$ 1,855,969,700
Less: Bylaw F-400 Exempt Properties	(399,200)	(328,600)	(26,798,900)	(27,526,700)
2020 Taxable Assessments	\$ 1,656,568,700	\$ 53,084,100	\$ 118,790,200	\$ 1,828,443,000
Increase in Taxable Assessments from 2020 to 2021	\$ 46,654,200	\$ 1,681,700	\$ 2,595,000	\$ 50,930,900
Increase in taxable assessments due to new properties	\$ 3,717,500	\$ 605,000	\$ 38,200	\$ 4,360,700
Net increase in taxable assessments of existing properties	42,936,700	1,076,700	2,556,800	46,570,200
Increase in Taxable Assessments from 2020 to 2021	\$ 46,654,200	\$ 1,681,700	\$ 2,595,000	\$ 50,930,900
Percentage of Assessment Increase, Net of Bylaw Exemptions	2.82%	3.17%	2.18%	2.79%

ASSESSMENT INDICATORS

Property Valuation Services Corporation (PVSC) has provided East Hants with the following indicators to aid in analyzing what is driving the changes in assessed values. Although limited to the coding available in the PVSC system, the data below is a good indicator (i.e. does not balance to the property roll) of the assessment activity in East Hants driving the changes to the 2021 filed property roll.

Districts	New Construction / Building Permits	New Lots / New Accounts	Inspections / Physical Changes	New Ineligible CAP Accounts from Sales	Total
1 Enfield	\$ 3,803,400	\$ 653,900	\$ 176,400	\$ 451,400	\$ 5,085,100
2 Elmsdale/Belnan	\$ 3,124,700	\$ 356,900	\$ 246,100	\$ 798,200	\$ 4,525,900
3 Milford/Nine Mile River	\$ 3,076,800	\$ 174,200	\$ 730,700	\$ 1,135,600	\$ 5,117,300
4 Shubenacadie	\$ 1,573,000	\$ 63,000	\$ 31,800	\$ 727,900	\$ 2,395,700
5 Maitland/MacPhees Corner	\$ 2,389,000	\$ 87,900	\$ 235,800	\$ 760,900	\$ 3,473,600
6 Walton/Noel/Kennetcook	\$ 1,913,500	\$ 1,028,800	\$ 739,900	\$ 674,900	\$ 4,357,100
7 Lantz/Milford	\$ 4,281,600	\$ 603,900	\$ 433,600	\$ 588,100	\$ 5,907,200
8 Mount Uniacke	\$ 4,373,000	\$ 808,300	\$ 921,800	\$ 1,998,200	\$ 8,101,300
9 South/East Uniacke	\$ 6,243,500	\$ 167,200	\$ 188,700	\$ 1,310,100	\$ 7,909,500
10 Enfield/Grand Lake	\$ 3,253,900	\$ 96,300	\$ 463,000	\$ 1,118,400	\$ 4,931,600
11 Rawdon/Gore	\$ 824,600	\$ 325,500	\$ 436,900	\$ 616,500	\$ 2,203,500
Indicator Total %	65%	8%	8%	19%	

HOW TAXATION WORKS

The taxation system in East Hants is essentially based on a “user pay” philosophy. Separate general tax rates are established annually for residential, resource, and commercial properties. These rates are charged per \$100 of assessment. As an exception, waste, organics, and recycling costs are recovered on the basis of a fee per dwelling unit. This is more equitable than being charged on the basis of a rate per \$100 of assessment, given that all homes receive the same service.

The Municipality charges area rates per \$100 of assessment in areas that receive differential services, such as sidewalks, streetlights, hydrants, fire service, and wastewater. Due to continued residential growth in East Hants, there is ongoing pressure to expand urban-type services, including water and wastewater. Municipal policy assigns the costs of new infrastructure to developers, to ensure that the capital cost of new development infrastructure is not borne by taxpayers who do not receive the benefit of new services.

Water service in East Hants is provided through a consolidated Water Utility, regulated by the Nova Scotia Utility and Review Board (NSUARB). Water customers are billed quarterly for the water they consume, as well as a contribution toward wastewater management costs.



SUMMARY OF REVENUE & EXPENSES

SUMMARY - TOTAL	2020/2021 Projection	2020/2021 Budget	2021/2022 Budget
TAXES	\$ (28,419,808)	\$ (27,934,355)	\$ (28,977,727)
GRANTS IN LIEU	\$ (216,854)	\$ (209,900)	\$ (224,052)
SALE OF SERVICES	\$ (1,373,607)	\$ (1,597,568)	\$ (1,643,100)
REVENUE FROM OWN SOURCES	\$ (1,688,411)	\$ (1,838,916)	\$ (1,712,415)
TRANSFERS FROM OTHER GOVT / AGENCIES	\$ (1,072,135)	\$ (468,625)	\$ (478,091)
TRANSFER FROM OWN RESERVE/AGENCIES	\$ (860,500)	\$ (860,500)	\$ (854,200)
DEFERRED REVENUE	\$ (215,000)	\$ (215,000)	\$ (125,000)
TOTAL REVENUE	\$ (33,846,315)	\$ (33,124,864)	\$ (34,014,585)
COUNCIL	\$ 454,592	\$ 435,842	\$ 479,866
CHIEF ADMINISTRATOR'S OFFICE	\$ 1,982,508	\$ 1,976,425	\$ 1,410,853
CORPORATE SERVICES	\$ 1,034,173	\$ 1,059,877	\$ 1,744,309
FINANCE DEPARTMENT	\$ 2,606,841	\$ 2,618,388	\$ 2,772,951
OPERATIONS GENERAL TAX RATE	\$ 3,928,857	\$ 3,929,969	\$ 4,002,301
OPERATIONS URBAN SERVICE RATE	\$ 3,111,877	\$ 3,110,463	\$ 3,101,658
PARKS, RECREATION & CULTURE	\$ 4,712,410	\$ 4,982,461	\$ 4,799,892
PLANNING & DEVELOPMENT	\$ 1,094,255	\$ 1,119,140	\$ 1,178,198
TRANSFERS & APPROPRIATIONS	\$ 14,451,329	\$ 13,892,299	\$ 14,524,557
TOTAL EXPENSES	\$ 33,376,842	\$ 33,124,864	\$ 34,014,585
**NET EXPENSES (REVENUE)	\$ (469,473)	\$ -	\$ -

SUMMARY OF REVENUE

SUMMARY - REVENUE	2020/2021 Projection	2020/2021 Budget	2021/2022 Budget
4000 RESIDENTIAL TAXES	\$ (14,093,397)	\$ (14,095,826)	\$ (14,492,738)
4001 COMMERCIAL TAXES	\$ (3,825,061)	\$ (3,785,317)	\$ (3,887,965)
4002 RESOURCE TAXES	\$ (450,635)	\$ (454,382)	\$ (468,599)
4010 FOREST PROPERTY	\$ (23,188)	\$ (23,428)	\$ (23,151)
4012 FOREST PROPERTY	\$ (44,774)	\$ (44,550)	\$ (44,444)
4015 OTHER AREA RATES	\$ (1,320,930)	\$ (1,308,094)	\$ (1,349,267)
4017 WASTEWATER MANAGEMENT FEE	\$ (1,150,000)	\$ (1,150,000)	\$ (1,183,081)
4018 WIND FARM TAX	\$ (81,388)	\$ (81,388)	\$ (82,202)
4030 EAST HANTS SPORTSPLEX LEVY	\$ (336,404)	\$ (335,815)	\$ (460,193)
4070 MTT GRANT	\$ (110,069)	\$ (110,000)	\$ (110,000)
4090 DEED TRANSFER TAX	\$ (1,750,000)	\$ (1,350,000)	\$ (1,575,000)
4110 FRONTAGE CHARGES	\$ (17,603)	\$ (17,603)	\$ (17,361)
4850 WASTE TRANSFER DU FEE	\$ (2,273,260)	\$ (2,278,320)	\$ (2,297,680)
4345 FIRE PROTECTION	\$ (2,825,245)	\$ (2,823,402)	\$ (2,884,126)
4351 NOVA SCOTIA POWER	\$ (2,896)	\$ (2,730)	\$ (2,850)
5555 HST OFFSET PAYMENT	\$ (114,958)	\$ (73,500)	\$ (99,070)
* TAXES	\$ (28,419,808)	\$ (27,934,355)	\$ (28,977,727)
4300 CROWN LANDS GRANT IN LIEU	\$ (44,668)	\$ (44,629)	\$ (44,668)
4301 FEDERAL PROPERTY - GRANT IN LIEU	\$ (45,502)	\$ (46,682)	\$ (45,700)
4320 PROVINCIAL PROPERTY GRANT IN LIEU	\$ (126,684)	\$ (118,589)	\$ (133,684)
* GRANTS IN LIEU	\$ (216,854)	\$ (209,900)	\$ (224,052)
4360 ADMINISTRATION FEES	\$ (381,627)	\$ (503,135)	\$ (515,396)
4361 NSF FEES	\$ (150)	\$ (400)	\$ (400)
5031 PROGRAM REVENUE (TAXABLE)	\$ (261,667)	\$ (483,681)	\$ (499,954)
5032 PROGRAM REVENUE (HST EXEMPT)	\$ (103,286)	\$ -	\$ -
4700 TAX CERTIFICATES	\$ (40,440)	\$ (34,680)	\$ (37,100)
4751 RECORDS INQUIRIES	\$ (72,588)	\$ (72,760)	\$ (73,200)
4809 PLANNING REVENUE	\$ (2,500)	\$ (3,000)	\$ (3,000)
4810 CASH OVER/SHORT	\$ (11)	\$ -	\$ -
4811 DEVELOPMENT REVENUE	\$ (12,000)	\$ (11,000)	\$ (12,000)
4820 SCRAP METAL	\$ (55,431)	\$ (50,000)	\$ (50,000)
5020 SPONSORSHIPS/DONATIONS	\$ (250)	\$ (1,000)	\$ (1,000)
4840 TIPPING FEES	\$ (396,957)	\$ (377,703)	\$ (389,035)
4860 WASTE COLLECTION FEES	\$ (46,700)	\$ (60,209)	\$ (62,015)
* SALE OF SERVICES	\$ (1,373,607)	\$ (1,597,568)	\$ (1,643,100)

SUMMARY OF REVENUE (CONTINUED)

SUMMARY - REVENUE	2020/2021 Projection	2020/2021 Budget	2021/2022 Budget
4346 FIRE DEBT CHARGE RECOVERY REVENUE	\$ (30,254)	\$ (30,254)	\$ (33,987)
4801 DAIRY COMMISSION REVENUE	\$ (21,860)	\$ (10,000)	\$ (10,000)
5040 FACILITY RENTALS	\$ (13,370)	\$ (44,615)	\$ (44,615)
5045 SALE OF COMPOST BINS	\$ (150)	\$ (150)	\$ (150)
5046 POOL/TOURISM SALES	\$ (20,000)	\$ (54,425)	\$ (37,825)
5101 BUILDING PERMITS	\$ (90,000)	\$ (80,000)	\$ (90,000)
5120 ANIMAL LICENSES	\$ (6,500)	\$ (6,500)	\$ (5,500)
5130 SEWER HOOKUP	\$ (47,000)	\$ (30,500)	\$ (40,500)
5151 PROTECTIVE SERVICES FINES	\$ (27,216)	\$ (45,300)	\$ (41,100)
5230 ELMSCH - TENANT RENT	\$ (66,956)	\$ (39,130)	\$ (39,130)
5240 RCMP - TENANT RENT	\$ (54,202)	\$ (54,202)	\$ (55,287)
5250 LMC - TENANT BASE RENT	\$ (631,601)	\$ (631,601)	\$ (631,602)
5252 LMC - TENANT EXPENSE RECOVERY	\$ (371,712)	\$ (371,712)	\$ (375,444)
5301 SEWER USAGE	\$ (8,790)	\$ (10,600)	\$ (9,600)
5351 RETURN ON INVESTMENTS	\$ (44,180)	\$ (145,000)	\$ (45,000)
5401 INTEREST ON OUTSTANDING TAXES	\$ (104,810)	\$ (135,000)	\$ (105,000)
5426 MISCELLANEOUS REVENUE	\$ (149,460)	\$ (149,267)	\$ (147,325)
5450 INTEREST ON OTHER RECEIVABLES	\$ (350)	\$ (660)	\$ (350)
* REVENUE FROM OWN SOURCES	\$ (1,688,411)	\$ (1,838,916)	\$ (1,712,415)
4802 HOUSEHOLD HAZARDOUS WASTE	\$ (3,000)	\$ (3,000)	\$ (3,000)
4807 RRFB DIVERSION CREDITS	\$ (90,000)	\$ (70,000)	\$ (70,000)
5440 FARM PROPERTY ACREAGE	\$ (118,317)	\$ (117,184)	\$ (118,119)
5570 RECREATION GRANT REVENUE	\$ (71,754)	\$ (39,000)	\$ (48,536)
5580 RESOURCE RECOVERY FUND BOARD	\$ (84,441)	\$ (84,441)	\$ (87,936)
5880 CONDITIONAL PROV & FEDERAL GRANTS	\$ (704,623)	\$ (155,000)	\$ (150,500)
* TRANSFERS FROM OTHER GOVTS/AGENCIE	\$ (1,072,135)	\$ (468,625)	\$ (478,091)
5825 OTHER TRANSFERS	\$ (860,500)	\$ (860,500)	\$ (854,200)
* TRANSFER FROM OWN RESERVE/AGENCIES	\$ (860,500)	\$ (860,500)	\$ (854,200)
4815 OBLIGATORY INFRASTRUCTURE REVENUE	\$ (215,000)	\$ (215,000)	\$ (125,000)
* DEFERRED REVENUE	\$ (215,000)	\$ (215,000)	\$ (125,000)
** TOTAL (REVENUE)	\$ (33,846,315)	\$ (33,124,864)	\$ (34,014,585)

SUMMARY OF EXPENSES

SUMMARY - EXPENSES	2020/2021 Projection	2020/2021 Budget	2021/2022 Budget
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COUNCIL

* SALARIES/HONORARIUMS & BENEFITS	\$ 387,332	\$ 343,332	\$ 387,726
* STAFF TRAINING AND EDUCATION	\$ 4,800	\$ 6,300	\$ 8,100
* SUPPLIES	\$ 400	\$ 1,000	\$ 1,000
* OTHER OPERATIONAL COSTS	\$ 37,060	\$ 60,210	\$ 58,040
* SERVICES ACQUIRED	\$ 3,000	\$ 3,000	\$ 3,000
* GRANTS TO GROUPS	\$ 22,000	\$ 22,000	\$ 22,000
** SUB-TOTAL EXPENSES	\$ 454,592	\$ 435,842	\$ 479,866

CHIEF ADMINISTRATOR'S OFFICE

* SALARIES/HONORARIUMS & BENEFITS	\$ 1,342,759	\$ 1,301,827	\$ 832,815
* STAFF TRAINING AND EDUCATION	\$ 22,430	\$ 64,570	\$ 61,360
* SUPPLIES	\$ 45,018	\$ 43,550	\$ 47,045
* OTHER OPERATIONAL COSTS	\$ 140,720	\$ 148,820	\$ 34,500
* SERVICES ACQUIRED	\$ 315,410	\$ 313,410	\$ 317,840
* BUILDINGS/PLANTS/PROPERTY	\$ 126	\$ -	\$ -
* GRANTS TO GROUPS	\$ 116,045	\$ 104,248	\$ 117,293
** SUB-TOTAL EXPENSES	\$ 1,982,508	\$ 1,976,425	\$ 1,410,853

CORPORATE SERVICES

* SALARIES/HONORARIUMS & BENEFITS	\$ 546,139	\$ 548,054	\$ 901,839
* STAFF TRAINING AND EDUCATION	\$ -	\$ 5,630	\$ 10,495
* SUPPLIES	\$ 113,700	\$ 118,002	\$ 118,262
* OTHER OPERATIONAL COSTS	\$ 79,140	\$ 89,040	\$ 192,110
* SERVICES ACQUIRED	\$ 157,493	\$ 161,450	\$ 411,434
* BUILDINGS/PLANTS/PROPERTY	\$ 11,450	\$ 11,450	\$ 27,080
* FISCAL SERVICES/DEBT	\$ 126,251	\$ 126,251	\$ 83,089
** SUB-TOTAL EXPENSES	\$ 1,034,173	\$ 1,059,877	\$ 1,744,309

SUMMARY OF EXPENSES (CONTINUED)

SUMMARY - EXPENSES	2020/2021 Projection	2020/2021 Budget	2021/2022 Budget
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FINANCE DEPARTMENT

* SALARIES/HONORARIUMS & BENEFITS	\$ 1,063,958	\$ 1,064,930	\$ 1,163,709
* STAFF TRAINING AND EDUCATION	\$ 1,550	\$ 8,660	\$ 8,660
* SUPPLIES	\$ 19,300	\$ 20,150	\$ 20,330
* OTHER OPERATIONAL COSTS	\$ 45,900	\$ 47,920	\$ 47,885
* SERVICES ACQUIRED	\$ 189,420	\$ 193,358	\$ 192,607
* EXEMPTIONS/REBATES	\$ 779,300	\$ 779,300	\$ 819,870
* GRANTS TO GROUPS	\$ 1,000	\$ 1,000	\$ 1,000
* TRANSFERS TO AGENCIES	\$ 403,893	\$ 410,100	\$ 413,800
* TRANSFERS TO OWN RESERVES	\$ 70,000	\$ 70,000	\$ 70,000
* FISCAL SERVICES/DEBT	\$ 32,520	\$ 22,970	\$ 35,090
** SUB-TOTAL EXPENSES	\$ 2,606,841	\$ 2,618,388	\$ 2,772,951

OPERATIONS GENERAL TAX RATE

* SALARIES/HONORARIUMS & BENEFITS	\$ 885,075	\$ 869,183	\$ 888,334
* STAFF TRAINING AND EDUCATION	\$ 385	\$ 4,860	\$ 6,000
* SUPPLIES	\$ 61,065	\$ 62,150	\$ 64,950
* OTHER OPERATIONAL COSTS	\$ 72,011	\$ 77,793	\$ 89,406
* SERVICES ACQUIRED	\$ 2,419,466	\$ 2,401,914	\$ 2,438,513
* VEHICLES	\$ 23,143	\$ 35,329	\$ 34,930
* BUILDINGS/PLANTS/PROPERTY	\$ 63,576	\$ 75,236	\$ 84,021
* TRANSFERS TO AGENCIES	\$ 312,232	\$ 311,600	\$ 318,500
* TRANSFERS TO OWN RESERVES	\$ 5,526	\$ 5,526	\$ 5,621
* FISCAL SERVICES/DEBT	\$ 86,378	\$ 86,378	\$ 72,026
** SUB-TOTAL EXPENSES	\$ 3,928,857	\$ 3,929,969	\$ 4,002,301

OPERATIONS URBAN SERVICE RATE

* SALARIES/HONORARIUMS & BENEFITS	\$ 464,279	\$ 464,279	\$ 464,104
* SUPPLIES	\$ 19,500	\$ 17,000	\$ 12,500
* OTHER OPERATIONAL COSTS	\$ 187,654	\$ 185,511	\$ 198,005
* SERVICES ACQUIRED	\$ 1,177,261	\$ 1,179,761	\$ 1,103,285
* BUILDINGS/PLANTS/PROPERTY	\$ 338,366	\$ 342,495	\$ 341,587
* TRANSFER TO OPERATIONS	\$ 460,500	\$ 460,500	\$ 454,200
* TRANSFERS TO OWN RESERVES	\$ (210,132)	\$ (213,532)	\$ (131,086)
* FISCAL SERVICES/DEBT	\$ 674,449	\$ 674,449	\$ 659,063
** SUB-TOTAL EXPENSES	\$ 3,111,877	\$ 3,110,463	\$ 3,101,658

SUMMARY OF EXPENSES (CONTINUED)

SUMMARY - EXPENSES	2020/2021 Projection	2020/2021 Budget	2021/2022 Budget
PARKS, RECREATION & CULTURE			
* SALARIES/HONORARIUMS & BENEFITS	\$ 1,416,503	\$ 1,624,585	\$ 1,652,689
* STAFF TRAINING AND EDUCATION	\$ 5,510	\$ 16,720	\$ 12,295
* SUPPLIES	\$ 78,566	\$ 79,625	\$ 74,425
* OTHER OPERATIONAL COSTS	\$ 156,687	\$ 207,776	\$ 201,734
* SERVICES ACQUIRED	\$ 451,054	\$ 445,731	\$ 423,009
* VEHICLES	\$ 27,111	\$ 30,461	\$ 32,492
* BUILDINGS/PLANTS/PROPERTY	\$ 1,259,032	\$ 1,320,638	\$ 1,300,480
* GRANTS TO GROUPS	\$ 356,864	\$ 296,864	\$ 329,898
* TRANSFERS TO OWN RESERVES	\$ 20,000	\$ 20,000	\$ 20,000
* FISCAL SERVICES/DEBT	\$ 941,083	\$ 940,061	\$ 752,870
** SUB-TOTAL EXPENSES	\$ 4,712,410	\$ 4,982,461	\$ 4,799,892
PLANNING & DEVELOPMENT			
* SALARIES/HONORARIUMS & BENEFITS	\$ 930,895	\$ 941,445	\$ 970,009
* STAFF TRAINING AND EDUCATION	\$ 550	\$ 8,960	\$ 7,180
* SUPPLIES	\$ 6,560	\$ 8,760	\$ 10,600
* OTHER OPERATIONAL COSTS	\$ 26,105	\$ 28,495	\$ 30,930
* SERVICES ACQUIRED	\$ 74,845	\$ 73,680	\$ 101,480
* VEHICLES	\$ 8,400	\$ 9,400	\$ 9,299
* BUILDINGS/PLANTS/PROPERTY	\$ 200	\$ 1,700	\$ 1,700
* GRANTS TO GROUPS	\$ 46,700	\$ 46,700	\$ 47,000
** SUB-TOTAL EXPENSES	\$ 1,094,255	\$ 1,119,140	\$ 1,178,198
TRANSFERS & APPROPRIATIONS			
* SALARIES/HONORARIUMS & BENEFITS	\$ -	\$ -	\$ 14,780
* STAFF TRAINING AND EDUCATION	\$ 10,000	\$ 10,000	\$ 10,000
* SERVICES ACQUIRED	\$ 2,835,917	\$ 2,831,061	\$ 2,898,726
* GRANTS TO GROUPS	\$ 58,753	\$ 58,753	\$ 58,926
* TRANSFERS TO AGENCIES	\$ 10,191,317	\$ 10,192,453	\$ 10,577,624
* TRANSFERS TO OWN RESERVES	\$ 33,201	\$ (522,109)	\$ (810,892)
* FISCAL SERVICES/DEBT	\$ 1,322,141	\$ 1,322,141	\$ 1,775,393
** SUB-TOTAL EXPENSES	\$ 14,451,329	\$ 13,892,299	\$ 14,524,557
***TOTAL EXPENSES	\$ 33,376,842	\$ 33,124,864	\$ 34,014,585

SIGNIFICANT VARIANCES

Description	Amount
INCREASES / (DECREASES) IN NET COST RESULTING FROM DEPARTMENTAL VARIANCES	
Council	\$80,024
CAO's Office	(\$448,072)
Corporate Services	\$435,432
Finance	\$151,801
Infrastructure & Operations General Tax Rate	\$20,727
Parks, Recreation & Culture	\$22,632
Planning & Development	\$24,058
Sub-Total Departmental Net Impact on GTR	\$286,602
(INCREASES) / DECREASES IN NON-DEPARTMENTAL REVENUE	
Net increase in GIL (primarily Provincial fire protection)	(\$14,743)
Increase in Deed Transfer Tax based on 2020/2021 actuals	(\$225,000)
Net decrease in various other General Revenues (primarily decrease in USR debt payments for EHAC)	\$5,710
Increase in Sportsplex Revenue 1 cent rate increase (offset by increase in transfer below)	(\$124,378)
Increase in Administration Fee Revenue	(\$12,261)
Increase in HST Offset	(\$25,570)
Increase in Conditional Provincial & Federal Grants (PACE Clean Energy)	(\$15,000)
Net decrease in fines, interest income & interest on taxes receivable	\$134,210
Sub-Total Increase in General Revenue	(\$277,032)
INCREASES / (DECREASES) IN TRANSFERS & APPROPRIATIONS	
Fire Department Levy Revenue & Expenses	
Fire Protection Revenue (due to assessment increase)	(\$60,724)
Increase in Fire Protection Expense (levy paid to fire departments)	\$60,724
Increase in Traumatic Event Counselling (funded from Fire Levy)	(\$3,783)
Increase in Fire Departments Grants (increased by Consumer Price Index of 0.3%)	\$173
Increase in Fire Consulting Fees as per contract (offset by reserves below)	\$6,941
Increase in Volunteer Firefighter WCB Coverage	\$14,780
Sub-Total Affect of Variances in Fire Department Levy Revenue & Expenses	\$18,111
Increase in School Board Costs (estimated 3.6% increase)	\$195,478
Increase in RCMP Policing Costs (estimated 4.93% increase over 2020/2021 - 23 officers)	\$185,253
Net Decrease in Debt Servicing Costs	(\$769)
Increase in Public Housing, Corrections & Regional Library	\$4,440
Net increase in Landfill Debt (includes balloon payment offset by reserves below)	\$556,980
Net decrease in the Business Parks Debt (prior year includes balloon payments of \$197K)	(\$121,273)
Increase in Sportsplex Debt	\$18,364
Sub-Total Increase in Transfers & Appropriations (Net of Reserve Transfers)	\$838,473
VARIANCES TRANSFERS TO/FROM RESERVES (excluding \$44,234 in Departmental Variances)	
Increase in transfers to reserves - Legislative	\$23,000
Increase in transfers to reserves - Sportsplex	\$96,933
Increase in transfers to reserves - Solid Waste Balloon Payments	\$27,458
Net increase in transfers to reserves - Fire Grants and Fire Communication Debt Recovery	\$6,481
Net change in amount to come from reserve for balancing budget	(\$3,514)
Increase in transfer from reserves - Landfill Debt	(\$556,980)
Decrease in transfer from reserves - Business Park Debt	\$197,005
Decrease in transfers from reserves - Regional Library	\$22,030
Increase in transfer from reserves - COVID-19	(\$140,000)
Sub-Total Increase in Transfers from Reserves	(\$327,587)
NET IMPACT ON GENERAL TAX RATE	\$538,567

GENERAL TAX RATES

ONE CENT RAISES

ASSESSMENT VALUES** 2021/2022

	Residential	Resource		Commercial	Total
Assessment 2020	\$ 1,656,967,900	\$ 53,412,700		\$ 145,589,100	\$ 1,855,969,700
Assessment 2021	\$ 1,703,625,000	\$ 55,083,900		\$ 149,537,100	\$ 1,908,246,000
% Increase	2.8%	3.1%		2.7%	
One Cent Raises:			Total		Total
2020 \$0.01/per \$100	\$ 165,697	\$ 5,341	\$ 171,038	\$ 14,559	\$ 14,559
2021 \$0.01/per \$100	\$ 170,363	\$ 5,508	\$ 175,871	\$ 14,954	\$ 14,954

** Exempt properties are included in this table, as the forgone tax revenue is charged as an expense in the budget.

Assessment Split:	RESIDENTIAL/RESOURCE	92%
	COMMERCIAL	8%
		<u>100%</u>

There are 10,444 dwelling units in 2021 compared to 10,356 in 2020, an increase of 88 units.

Based on the 2020 general tax rate, the capped assessment loss of \$178 million would have generated an additional \$1.5M in revenue for 2021.

In 2021, 8,237 of 11,465 (2020 - 7,664 of 11,437) residential accounts are capped to some degree (72%).

The assessment CAP is 0.3% for 2021/2022. The capping of assessments over the last 10 years has resulted in the loss of taxable assessment of approximately \$1.98 billion:

Year	Taxable Assessment Forgone
2012	152,000,000
2013	237,000,000
2014	245,000,000
2015	223,000,000
2016	221,000,000
2017	203,000,000
2018	191,000,000
2019	165,000,000
2020	169,000,000
2021	178,000,000
Total	\$ 1,984,000,000



GENERAL TAX RATES - 2021/2022

Amount to be raised by taxation		\$ 21,149,523	
Could be obtained by:			
	Rate	1 cent	
Commercial \$ 2.60 (no change from 20/21)	\$ 2.6000	\$ 14,954	\$ 3,887,965
Per Dwelling Unit Charge of \$220 for Waste Management Fee	\$ 220	\$ 10,444	\$ 2,297,680
Residential \$0.8507 (no change from 20/21)	\$ 0.8507	\$ 170,363	\$ 14,492,738
Resource \$0.8507 (no change from 20/21)	\$ 0.8507	\$ 5,508	\$ 468,599
Transfer (to)/from reserves			2,541
			<u>\$ 21,149,523</u>
20/21 Residential/Resource Rate	\$ 0.8507		
20/21 Commercial Rate	\$ 2.6000		

Analysis of Assessment Increase on Revenue:			
Residential/Resource Tax Revenue from Assessment Growth		\$	411,129
Commercial Tax Revenue from Assessment Growth		\$	102,648
Revenue increase if 2021/2022 rates were the same as 2020/2021		\$	<u>513,777</u>

HISTORY:

Year	Amount to be raised by Taxation		
2012/2013	\$ 16,101,236 - \$1,092,199 increase over 11/12		
2013/2014	\$ 16,979,907 - \$878,671 increase over 12/13		
2014/2015	\$ 17,689,445 - \$709,538 increase over 13/14		
2015/2016	\$ 18,430,697 - \$741,252 increase over 14/15		
2016/2017	\$ 18,866,351 - \$435,654 increase over 15/16		
2017/2018	\$ 19,239,539 - \$373,188 increase over 16/17		
2018/2019	\$ 19,686,143 - \$446,604 increase over 17/18		
2019/2020	\$ 20,108,831 - \$422,688 increase over 18/19		
2020/2021	\$ 20,610,956 - \$502,125 increase over 19/20		
2021/2022	\$ 21,149,523 - \$538,567 increase over 20/21		
	Shortfall from 2020/2021 to 2021/2022 Budget	\$	538,567
	Increase from Residential/Resource Assessment Growth	\$	(411,129)
	Increase from Commercial Assessment Growth	\$	(102,648)
	Increase in Waste Management Fee Revenue	\$	(19,360)
	Deficit based on 2020/2021 rates	\$	5,430
	Residential/Resource One Cent Raises	\$	175,871
	Commercial One Cent Raises	\$	14,954
	Change in Residential/Resource Tax Rate	\$	-
	Change in Commercial Tax Rate	\$	-

TAX BURDEN

GENERAL TAX RATE BURDEN

	Adjusted Average Residential Assessment		General Tax Rate		General Tax Burden							
	2020	2021	2020	2021	2020	2020 per DU	2020 Total	2021	2021 per DU	2021 Total	% Increase	\$ Increase
Rural	\$ 80,000	\$ 80,240	\$ 0.8507	\$ 0.8507	\$ 680.56	\$ 220	\$ 900.56	\$ 682.60	\$ 220	\$ 902.60	0.23%	\$ 2.04
Rural	\$ 100,000	\$ 100,300	\$ 0.8507	\$ 0.8507	\$ 850.70	\$ 220	\$ 1,070.70	\$ 853.25	\$ 220	\$ 1,073.25	0.24%	\$ 2.55
Rural	\$ 200,000	\$ 200,600	\$ 0.8507	\$ 0.8507	\$ 1,701.40	\$ 220	\$ 1,921.40	\$ 1,706.50	\$ 220	\$ 1,926.50	0.27%	\$ 5.10
Rural	\$ 300,000	\$ 300,900	\$ 0.8507	\$ 0.8507	\$ 2,552.10	\$ 220	\$ 2,772.10	\$ 2,559.76	\$ 220	\$ 2,779.76	0.28%	\$ 7.66
Mt. Uniacke	\$ 100,000	\$ 100,300	\$ 0.8507	\$ 0.8507	\$ 850.70	\$ 220	\$ 1,070.70	\$ 853.25	\$ 220	\$ 1,073.25	0.24%	\$ 2.55
Mt. Uniacke	\$ 200,000	\$ 200,600	\$ 0.8507	\$ 0.8507	\$ 1,701.40	\$ 220	\$ 1,921.40	\$ 1,706.50	\$ 220	\$ 1,926.50	0.27%	\$ 5.10
Mt. Uniacke	\$ 300,000	\$ 300,900	\$ 0.8507	\$ 0.8507	\$ 2,552.10	\$ 220	\$ 2,772.10	\$ 2,559.76	\$ 220	\$ 2,779.76	0.28%	\$ 7.66
Mt. Uniacke	\$ 400,000	\$ 401,200	\$ 0.8507	\$ 0.8507	\$ 3,402.80	\$ 220	\$ 3,622.80	\$ 3,413.01	\$ 220	\$ 3,633.01	0.28%	\$ 10.21
Shubie Serviced	\$ 100,000	\$ 100,300	\$ 0.8507	\$ 0.8507	\$ 850.70	\$ 220	\$ 1,070.70	\$ 853.25	\$ 220	\$ 1,073.25	0.24%	\$ 2.55
Shubie Serviced	\$ 200,000	\$ 200,600	\$ 0.8507	\$ 0.8507	\$ 1,701.40	\$ 220	\$ 1,921.40	\$ 1,706.50	\$ 220	\$ 1,926.50	0.27%	\$ 5.10
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 100,300	\$ 0.8507	\$ 0.8507	\$ 850.70	\$ 220	\$ 1,070.70	\$ 853.25	\$ 220	\$ 1,073.25	0.24%	\$ 2.55
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 200,600	\$ 0.8507	\$ 0.8507	\$ 1,701.40	\$ 220	\$ 1,921.40	\$ 1,706.50	\$ 220	\$ 1,926.50	0.27%	\$ 5.10
Milford Serviced	\$ 100,000	\$ 100,300	\$ 0.8507	\$ 0.8507	\$ 850.70	\$ 220	\$ 1,070.70	\$ 853.25	\$ 220	\$ 1,073.25	0.24%	\$ 2.55
Milford Serviced	\$ 200,000	\$ 200,600	\$ 0.8507	\$ 0.8507	\$ 1,701.40	\$ 220	\$ 1,921.40	\$ 1,706.50	\$ 220	\$ 1,926.50	0.27%	\$ 5.10
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 100,300	\$ 0.8507	\$ 0.8507	\$ 850.70	\$ 220	\$ 1,070.70	\$ 853.25	\$ 220	\$ 1,073.25	0.24%	\$ 2.55
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 200,600	\$ 0.8507	\$ 0.8507	\$ 1,701.40	\$ 220	\$ 1,921.40	\$ 1,706.50	\$ 220	\$ 1,926.50	0.27%	\$ 5.10
Enfield Serviced	\$ 200,000	\$ 200,600	\$ 0.8507	\$ 0.8507	\$ 1,701.40	\$ 220	\$ 1,921.40	\$ 1,706.50	\$ 220	\$ 1,926.50	0.27%	\$ 5.10
Enfield Serviced	\$ 300,000	\$ 300,900	\$ 0.8507	\$ 0.8507	\$ 2,552.10	\$ 220	\$ 2,772.10	\$ 2,559.76	\$ 220	\$ 2,779.76	0.28%	\$ 7.66
Enfield Serviced	\$ 400,000	\$ 401,200	\$ 0.8507	\$ 0.8507	\$ 3,402.80	\$ 220	\$ 3,622.80	\$ 3,413.01	\$ 220	\$ 3,633.01	0.28%	\$ 10.21
Enfield Partially Serviced	\$ 200,000	\$ 200,600	\$ 0.8507	\$ 0.8507	\$ 1,701.40	\$ 220	\$ 1,921.40	\$ 1,706.50	\$ 220	\$ 1,926.50	0.27%	\$ 5.10
Enfield Partially Serviced	\$ 300,000	\$ 300,900	\$ 0.8507	\$ 0.8507	\$ 2,552.10	\$ 220	\$ 2,772.10	\$ 2,559.76	\$ 220	\$ 2,779.76	0.28%	\$ 7.66
Enfield Partially Serviced	\$ 400,000	\$ 401,200	\$ 0.8507	\$ 0.8507	\$ 3,402.80	\$ 220	\$ 3,622.80	\$ 3,413.01	\$ 220	\$ 3,633.01	0.28%	\$ 10.21
Lantz/Elmsdale Serviced	\$ 200,000	\$ 200,600	\$ 0.8507	\$ 0.8507	\$ 1,701.40	\$ 220	\$ 1,921.40	\$ 1,706.50	\$ 220	\$ 1,926.50	0.27%	\$ 5.10
Lantz/Elmsdale Serviced	\$ 300,000	\$ 300,900	\$ 0.8507	\$ 0.8507	\$ 2,552.10	\$ 220	\$ 2,772.10	\$ 2,559.76	\$ 220	\$ 2,779.76	0.28%	\$ 7.66
Lantz/Elmsdale Serviced	\$ 400,000	\$ 401,200	\$ 0.8507	\$ 0.8507	\$ 3,402.80	\$ 220	\$ 3,622.80	\$ 3,413.01	\$ 220	\$ 3,633.01	0.28%	\$ 10.21
Elmsdale Partially Serviced	\$ 200,000	\$ 200,600	\$ 0.8507	\$ 0.8507	\$ 1,701.40	\$ 220	\$ 1,921.40	\$ 1,706.50	\$ 220	\$ 1,926.50	0.27%	\$ 5.10
Elmsdale Partially Serviced	\$ 300,000	\$ 300,900	\$ 0.8507	\$ 0.8507	\$ 2,552.10	\$ 220	\$ 2,772.10	\$ 2,559.76	\$ 220	\$ 2,779.76	0.28%	\$ 7.66
Elmsdale Partially Serviced	\$ 400,000	\$ 401,200	\$ 0.8507	\$ 0.8507	\$ 3,402.80	\$ 220	\$ 3,622.80	\$ 3,413.01	\$ 220	\$ 3,633.01	0.28%	\$ 10.21

TOTAL TAX RATE BURDEN - INCLUDING AREA RATES

District	Adjusted Average Residential Assessment		Total Tax Rate		Total Tax Burden									
	2020	2021	2020	2021	2020	2020 per DU	Wastewater Fee*	2020 Total	2021	2021 per DU	Wastewater Fee*	2021 Total	% INCREASE	\$ INCREASE
Rural	\$ 80,000	\$ 80,240	\$ 1.0707	\$ 1.0707	\$ 856.56	\$ 220	\$ -	\$ 1,076.56	\$ 859.13	\$ 220	\$ -	\$ 1,079.13	0.24%	\$ 2.57
Rural	\$ 100,000	\$ 100,300	\$ 1.0707	\$ 1.0707	\$ 1,070.70	\$ 220	\$ -	\$ 1,290.70	\$ 1,073.91	\$ 220	\$ -	\$ 1,293.91	0.25%	\$ 3.21
Rural	\$ 200,000	\$ 200,600	\$ 1.0707	\$ 1.0707	\$ 2,141.40	\$ 220	\$ -	\$ 2,361.40	\$ 2,147.82	\$ 220	\$ -	\$ 2,367.82	0.27%	\$ 6.42
Rural	\$ 300,000	\$ 300,900	\$ 1.0707	\$ 1.0707	\$ 3,212.10	\$ 220	\$ -	\$ 3,432.10	\$ 3,221.74	\$ 220	\$ -	\$ 3,441.74	0.28%	\$ 9.64
Mt. Uniacke	\$ 100,000	\$ 100,300	\$ 1.0073	\$ 1.0033	\$ 1,007.30	\$ 220	\$ -	\$ 1,227.30	\$ 1,006.31	\$ 220	\$ -	\$ 1,226.31	-0.08%	\$ (0.99)
Mt. Uniacke	\$ 200,000	\$ 200,600	\$ 1.0073	\$ 1.0033	\$ 2,014.60	\$ 220	\$ -	\$ 2,234.60	\$ 2,012.62	\$ 220	\$ -	\$ 2,232.62	-0.09%	\$ (1.98)
Mt. Uniacke	\$ 300,000	\$ 300,900	\$ 1.0073	\$ 1.0033	\$ 3,021.90	\$ 220	\$ -	\$ 3,241.90	\$ 3,018.93	\$ 220	\$ -	\$ 3,238.93	-0.09%	\$ (2.97)
Mt. Uniacke	\$ 400,000	\$ 401,200	\$ 1.0073	\$ 1.0033	\$ 4,029.20	\$ 220	\$ -	\$ 4,249.20	\$ 4,025.24	\$ 220	\$ -	\$ 4,245.24	-0.09%	\$ (3.96)
Shubie Serviced	\$ 100,000	\$ 100,300	\$ 1.3307	\$ 1.3407	\$ 1,330.70	\$ 220	\$ 330	\$ 1,880.70	\$ 1,344.72	\$ 220	\$ 330	\$ 1,894.72	0.75%	\$ 14.02
Shubie Serviced	\$ 200,000	\$ 200,600	\$ 1.3307	\$ 1.3407	\$ 2,661.40	\$ 220	\$ 330	\$ 3,211.40	\$ 2,689.44	\$ 220	\$ 330	\$ 3,239.44	0.87%	\$ 28.04
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 100,300	\$ 1.0907	\$ 1.1007	\$ 1,090.70	\$ 220	\$ -	\$ 1,310.70	\$ 1,104.00	\$ 220	\$ -	\$ 1,324.00	1.01%	\$ 13.30
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 200,600	\$ 1.0907	\$ 1.1007	\$ 2,181.40	\$ 220	\$ -	\$ 2,401.40	\$ 2,208.00	\$ 220	\$ -	\$ 2,428.00	1.11%	\$ 26.60
Milford Serviced	\$ 100,000	\$ 100,300	\$ 1.3657	\$ 1.3957	\$ 1,365.70	\$ 220	\$ -	\$ 1,585.70	\$ 1,399.89	\$ 220	\$ -	\$ 1,619.89	2.16%	\$ 34.19
Milford Serviced	\$ 200,000	\$ 200,600	\$ 1.3657	\$ 1.3957	\$ 2,731.40	\$ 220	\$ -	\$ 2,951.40	\$ 2,799.77	\$ 220	\$ -	\$ 3,019.77	2.32%	\$ 68.37
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 100,300	\$ 1.0907	\$ 1.1007	\$ 1,090.70	\$ 220	\$ -	\$ 1,310.70	\$ 1,104.00	\$ 220	\$ -	\$ 1,324.00	1.01%	\$ 13.30
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 200,600	\$ 1.0907	\$ 1.1007	\$ 2,181.40	\$ 220	\$ -	\$ 2,401.40	\$ 2,208.00	\$ 220	\$ -	\$ 2,428.00	1.11%	\$ 26.60
Enfield Serviced	\$ 200,000	\$ 200,600	\$ 1.0707	\$ 1.0807	\$ 2,141.40	\$ 220	\$ 330	\$ 2,691.40	\$ 2,167.88	\$ 220	\$ 330	\$ 2,717.88	0.98%	\$ 26.48
Enfield Serviced	\$ 300,000	\$ 300,900	\$ 1.0707	\$ 1.0807	\$ 3,212.10	\$ 220	\$ 330	\$ 3,762.10	\$ 3,251.83	\$ 220	\$ 330	\$ 3,801.83	1.06%	\$ 39.73
Enfield Serviced	\$ 400,000	\$ 401,200	\$ 1.0707	\$ 1.0807	\$ 4,282.80	\$ 220	\$ 330	\$ 4,832.80	\$ 4,335.77	\$ 220	\$ 330	\$ 4,885.77	1.10%	\$ 52.97
Enfield Partially Serviced	\$ 200,000	\$ 200,600	\$ 1.0187	\$ 1.0287	\$ 2,037.40	\$ 220	\$ -	\$ 2,257.40	\$ 2,063.57	\$ 220	\$ -	\$ 2,283.57	1.16%	\$ 26.17
Enfield Partially Serviced	\$ 300,000	\$ 300,900	\$ 1.0187	\$ 1.0287	\$ 3,056.10	\$ 220	\$ -	\$ 3,276.10	\$ 3,095.36	\$ 220	\$ -	\$ 3,315.36	1.20%	\$ 39.26
Enfield Partially Serviced	\$ 400,000	\$ 401,200	\$ 1.0187	\$ 1.0287	\$ 4,074.80	\$ 220	\$ -	\$ 4,294.80	\$ 4,127.14	\$ 220	\$ -	\$ 4,347.14	1.22%	\$ 52.34
Lantz/Elmsdale Serviced	\$ 200,000	\$ 200,600	\$ 1.0907	\$ 1.1007	\$ 2,181.40	\$ 220	\$ 330	\$ 2,731.40	\$ 2,208.00	\$ 220	\$ 330	\$ 2,758.00	0.97%	\$ 26.60
Lantz/Elmsdale Serviced	\$ 300,000	\$ 300,900	\$ 1.0907	\$ 1.1007	\$ 3,272.10	\$ 220	\$ 330	\$ 3,822.10	\$ 3,312.01	\$ 220	\$ 330	\$ 3,862.01	1.04%	\$ 39.91
Lantz/Elmsdale Serviced	\$ 400,000	\$ 401,200	\$ 1.0907	\$ 1.1007	\$ 4,362.80	\$ 220	\$ 330	\$ 4,912.80	\$ 4,416.01	\$ 220	\$ 330	\$ 4,966.01	1.08%	\$ 53.21
Elmsdale Partially Serviced	\$ 200,000	\$ 200,600	\$ 1.0607	\$ 1.0707	\$ 2,121.40	\$ 220	\$ -	\$ 2,341.40	\$ 2,147.82	\$ 220	\$ -	\$ 2,367.82	1.13%	\$ 26.42
Elmsdale Partially Serviced	\$ 300,000	\$ 300,900	\$ 1.0607	\$ 1.0707	\$ 3,182.10	\$ 220	\$ -	\$ 3,402.10	\$ 3,221.74	\$ 220	\$ -	\$ 3,441.74	1.17%	\$ 39.64
Elmsdale Partially Serviced	\$ 400,000	\$ 401,200	\$ 1.0607	\$ 1.0707	\$ 4,242.80	\$ 220	\$ -	\$ 4,462.80	\$ 4,295.65	\$ 220	\$ -	\$ 4,515.65	1.18%	\$ 52.85

* Wastewater Fee based on average consumption of 150 cubic metres (33,000 gallons) per year

TOTAL TAX RATE BURDEN - 2020 to 2021

District	Assessment		% Increase	Total Tax Burden		% Increase	\$ Increase
	2020	2021		2020	2021		
Rural	\$ 80,000	\$ 80,240	0.24%	\$ 1,076.56	\$ 1,079.13	0.24%	\$ 2.57
Rural	\$ 100,000	\$ 100,300	0.25%	\$ 1,290.70	\$ 1,293.91	0.25%	\$ 3.21
Rural	\$ 200,000	\$ 200,600	0.27%	\$ 2,361.40	\$ 2,367.82	0.27%	\$ 6.42
Rural	\$ 300,000	\$ 300,900	0.28%	\$ 3,432.10	\$ 3,441.74	0.28%	\$ 9.64
Mt. Uniacke	\$ 100,000	\$ 100,300	-0.08%	\$ 1,227.30	\$ 1,226.31	-0.08%	\$ (0.99)
Mt. Uniacke	\$ 200,000	\$ 200,600	-0.09%	\$ 2,234.60	\$ 2,232.62	-0.09%	\$ (1.98)
Mt. Uniacke	\$ 300,000	\$ 300,900	-0.09%	\$ 3,241.90	\$ 3,238.93	-0.09%	\$ (2.97)
Mt. Uniacke	\$ 400,000	\$ 401,200	-0.09%	\$ 4,249.20	\$ 4,245.24	-0.09%	\$ (3.96)
Shubie Serviced	\$ 100,000	\$ 100,300	0.75%	\$ 1,880.70	\$ 1,894.72	0.75%	\$ 14.02
Shubie Serviced	\$ 200,000	\$ 200,600	0.87%	\$ 3,211.40	\$ 3,239.44	0.87%	\$ 28.04
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 100,300	1.01%	\$ 1,310.70	\$ 1,324.00	1.01%	\$ 13.30
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 200,600	1.11%	\$ 2,401.40	\$ 2,428.00	1.11%	\$ 26.60
Milford Serviced	\$ 100,000	\$ 100,300	2.16%	\$ 1,585.70	\$ 1,619.89	2.16%	\$ 34.19
Milford Serviced	\$ 200,000	\$ 200,600	2.32%	\$ 2,951.40	\$ 3,019.77	2.32%	\$ 68.37
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 100,300	1.01%	\$ 1,310.70	\$ 1,324.00	1.01%	\$ 13.30
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 200,600	1.11%	\$ 2,401.40	\$ 2,428.00	1.11%	\$ 26.60
Enfield Serviced	\$ 200,000	\$ 200,600	0.98%	\$ 2,691.40	\$ 2,717.88	0.98%	\$ 26.48
Enfield Serviced	\$ 300,000	\$ 300,900	1.06%	\$ 3,762.10	\$ 3,801.83	1.06%	\$ 39.73
Enfield Serviced	\$ 400,000	\$ 401,200	1.10%	\$ 4,832.80	\$ 4,885.77	1.10%	\$ 52.97
Enfield Partially Serviced	\$ 200,000	\$ 200,600	1.16%	\$ 2,257.40	\$ 2,283.57	1.16%	\$ 26.17
Enfield Partially Serviced	\$ 300,000	\$ 300,900	1.20%	\$ 3,276.10	\$ 3,315.36	1.20%	\$ 39.26
Enfield Partially Serviced	\$ 400,000	\$ 401,200	1.22%	\$ 4,294.80	\$ 4,347.14	1.22%	\$ 52.34
Lantz/Elmsdale Serviced	\$ 200,000	\$ 200,600	0.97%	\$ 2,731.40	\$ 2,758.00	0.97%	\$ 26.60
Lantz/Elmsdale Serviced	\$ 300,000	\$ 300,900	1.04%	\$ 3,822.10	\$ 3,862.01	1.04%	\$ 39.91
Lantz/Elmsdale Serviced	\$ 400,000	\$ 401,200	1.08%	\$ 4,912.80	\$ 4,966.01	1.08%	\$ 53.21
Elmsdale Partially Serviced	\$ 200,000	\$ 200,600	1.13%	\$ 2,341.40	\$ 2,367.82	1.13%	\$ 26.42
Elmsdale Partially Serviced	\$ 300,000	\$ 300,900	1.17%	\$ 3,402.10	\$ 3,441.74	1.17%	\$ 39.64
Elmsdale Partially Serviced	\$ 400,000	\$ 401,200	1.18%	\$ 4,462.80	\$ 4,515.65	1.18%	\$ 52.85

COMPARATIVE TAX RATES

	2020 Rate	2021 Rate	Increase (Decrease)
General Tax Rate - Residential*	\$ 0.3243	\$ 0.3174	\$ (0.0069)
General Tax Rate - Resource*	\$ 0.3243	\$ 0.3174	\$ (0.0069)
General Tax Rate - Commercial*	\$ 2.0736	\$ 2.0667	\$ (0.0069)
General Tax Rate - Mandatory Provincial Funding*	\$ 0.3226	\$ 0.3254	\$ 0.0028
General Tax Rate - RCMP Services**	\$ 0.2038	\$ 0.2079	\$ 0.0041
Waste Management Fee (Per Dwelling Unit)	\$ 220.00	\$ 220.00	
Commercial Serviced Levy Rate (R2)	\$ 0.6570	\$ 0.6570	
Commercial Serviced Levy Rate - Milford (M2)	\$ 1.2000	\$ 1.2000	
Residential Serviced Levy Rate (R1)	\$ 0.0700	\$ 0.0700	
Residential Serviced Levy Rate - Shubenacadie (SR1)	\$ 0.1900	\$ 0.1900	
Residential Serviced Levy Rate - Milford (M1)	\$ 0.3150	\$ 0.3350	\$ 0.0200
Urban Sidewalks and Streetlights Rate (R4)	\$ 0.0400	\$ 0.0400	
Urban Sidewalks Rate (R5)	\$ 0.0200	\$ 0.0200	
Urban Sidewalks Rate (R6)	\$ 0.0200	\$ 0.0200	
Mt Uniacke Streetlights- Park/Subdivision Rate (L9)	\$ 0.0200	\$ 0.0200	
Mt Uniacke Safety Streetlights Rate (L10)	\$ 0.0036	\$ 0.0036	
Rawdon Streetlights Rate (L8)	\$ 0.0430	\$ 0.0430	
Shubenacadie (differential on USR)	\$ 0.1200	\$ 0.1200	
Milford (differential on USR)	\$ 0.0900	\$ 0.1100	\$ 0.0200
Shubenacadie Area Rate (WU Deficit)	\$ 0.0900	\$ 0.0900	
Enfield Horne Settlement - Streetlights Rate (R3)	\$ 0.0180	\$ 0.0180	
Nine Mile River- Streetlights Rate (LN9)	\$ 0.0200	\$ 0.0200	
Sportsplex Area Rate (Commercial and Residential only)	\$ 0.0300	\$ 0.0400	\$ 0.0100
Mount Uniacke Recreation Rate	\$ 0.0070	\$ 0.0070	
Enfield Fire Department Levy (K1)	\$ 0.1200	\$ 0.1200	
Elmsdale Fire Department Levy (K2)	\$ 0.1400	\$ 0.1400	
Lantz Fire Department Levy (K3)	\$ 0.1400	\$ 0.1400	
Milford Fire Department Levy (K4)	\$ 0.1700	\$ 0.1700	
Shubenacadie Fire Department Levy (K5)	\$ 0.1700	\$ 0.1700	
Maitland Fire Department Levy (K6)	\$ 0.2200	\$ 0.2200	
Noel Fire Department Levy (K7)	\$ 0.2200	\$ 0.2200	
Walton Fire Department Levy (K8)	\$ 0.2200	\$ 0.2200	
Gore Fire Department Levy (G1)	\$ 0.2200	\$ 0.2200	
Kennetcook Fire Department Levy (G2)	\$ 0.2200	\$ 0.2200	
Nine Mile River Fire Department Levy (G3)	\$ 0.1700	\$ 0.1700	
Rawdon Fire Department Levy (G4)	\$ 0.2300	\$ 0.2300	
Mt Uniacke Fire Department Levy (G5)	\$ 0.1460	\$ 0.1420	\$ (0.0040)
Brooklyn Fire Department Levy (G6)	\$ 0.2200	\$ 0.2200	
Wastewater Management Fee (rate/1,000 gallons of water)(Full Recovery \$10.00)	\$ 10.00	\$ 10.00	
Wastewater Management Fee (rate/cubic metre)(Full Recovery \$2.20)	\$ 2.20	\$ 2.20	

* Mandatory Provincial Funding rate includes Public Housing, Education, Regional Library and Corrections to be charged on all taxable assessment (commercial, residential, and resource).

** RCMP Services to be charged on all taxable assessment (commercial, residential, and resource).

Note: Total General Residential/Resource tax rate = \$.8507; Total General Commercial tax rate = \$2.60
(these will be used for Provincial Reporting purposes)

ALL INCLUSIVE RATES:

	2020 Rate	2021 Rate	Increase (Decrease)
Elmsdale - Residential Serviced			
Urban Service Rate	\$ 0.0700	\$ 0.0700	
General Tax Rate - Residential	\$ 0.8507	\$ 0.8507	
Sportsplex Levy	\$ 0.0300	\$ 0.0400	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 1.0907	\$ 1.1007	\$ 0.0100
Elmsdale - Commercial Serviced			
Urban Service Rate	\$ 0.6570	\$ 0.6570	
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Sportsplex Levy	\$ 0.0300	\$ 0.0400	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 3.4270	\$ 3.4370	\$ 0.0100
Enfield - Residential Serviced			
Urban Service Rate	\$ 0.0700	\$ 0.0700	
General Tax Rate - Residential	\$ 0.8507	\$ 0.8507	
Sportsplex Levy	\$ 0.0300	\$ 0.0400	
Fire	\$ 0.1200	\$ 0.1200	
	\$ 1.0707	\$ 1.0807	\$ 0.0100
Enfield - Residential Unserviced (Sidewalks/Streetlights)			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8507	\$ 0.8507	
Sportsplex Levy	\$ 0.0300	\$ 0.0400	
Fire	\$ 0.1200	\$ 0.1200	
	\$ 1.0407	\$ 1.0507	\$ 0.0100
Enfield/Grand Lake - Residential Unserviced (Streetlights only)			
Urban Service Rate	\$ 0.0180	\$ 0.0180	
General Tax Rate - Residential	\$ 0.8507	\$ 0.8507	
Sportsplex Levy	\$ 0.0300	\$ 0.0400	
Fire	\$ 0.1200	\$ 0.1200	
	\$ 1.0187	\$ 1.0287	\$ 0.0100
Enfield - Commercial Serviced			
Urban Service Rate	\$ 0.6570	\$ 0.6570	
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Sportsplex Levy	\$ 0.0300	\$ 0.0400	
Fire	\$ 0.1200	\$ 0.1200	
	\$ 3.4070	\$ 3.4170	\$ 0.0100
Gore-Residential			
General Tax Rate - Residential	\$ 0.8507	\$ 0.8507	
Fire	\$ 0.2200	\$ 0.2200	
	\$ 1.0707	\$ 1.0707	\$ -

ALL INCLUSIVE RATES:

	2020 Rate	2021 Rate	Increase (Decrease)
Gore-Commercial			
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Fire	\$ 0.2200	\$ 0.2200	
	\$ 2.8200	\$ 2.8200	\$ -
Lantz - Residential Serviced			
Urban Service Rate	\$ 0.0700	\$ 0.0700	
General Tax Rate - Residential	\$ 0.8507	\$ 0.8507	
Sportsplex Levy	\$ 0.0300	\$ 0.0400	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 1.0907	\$ 1.1007	\$ 0.0100
Lantz - Commercial Serviced			
Urban Service Rate	\$ 0.6570	\$ 0.6570	
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Sportsplex Levy	\$ 0.0300	\$ 0.0400	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 3.4270	\$ 3.4370	\$ 0.0100
Maitland-Residential			
General Tax Rate - Residential	\$ 0.8507	\$ 0.8507	
Fire	\$ 0.2200	\$ 0.2200	
	\$ 1.0707	\$ 1.0707	\$ -
Maitland-Commercial			
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Fire	\$ 0.2200	\$ 0.2200	
	\$ 2.8200	\$ 2.8200	\$ -
Milford-Residential Serviced			
Urban Service Rate	\$ 0.3150	\$ 0.3350	
General Tax Rate - Residential	\$ 0.8507	\$ 0.8507	
Sportsplex Levy	\$ 0.0300	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.3657	\$ 1.3957	\$ 0.0300
Milford-Residential Unserviced (streetlights/sidewalks)			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8507	\$ 0.8507	
Sportsplex Levy	\$ 0.0300	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0907	\$ 1.1007	\$ 0.0100

ALL INCLUSIVE RATES:

	2020 Rate	2021 Rate	Increase (Decrease)
Milford-Residential Unserviced (sidewalks only)			
Urban Service Rate	\$ 0.0200	\$ 0.0200	
General Tax Rate - Residential	\$ 0.8507	\$ 0.8507	
Sportsplex Levy	\$ 0.0300	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0707	\$ 1.0807	\$ 0.0100
Milford-Commercial Serviced			
Urban Service Rate	\$ 1.2000	\$ 1.2000	
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Sportsplex Levy	\$ 0.0300	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 4.0000	\$ 4.0100	\$ 0.0100
Mt Uniacke-Residential			
General Tax Rate - Residential	\$ 0.8507	\$ 0.8507	
Fire	\$ 0.1460	\$ 0.1420	
Mount Uniacke Recreation	\$ 0.0070	\$ 0.0070	
Safety Streetlights L10	\$ 0.0036	\$ 0.0036	
	\$ 1.0073	\$ 1.0033	\$ (0.0040)
Mt Uniacke-Commercial			
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Fire	\$ 0.1460	\$ 0.1420	
Mount Uniacke Recreation	\$ 0.0070	\$ 0.0070	
Street Lights	\$ 0.0200	\$ 0.0200	
	\$ 2.7730	\$ 2.7690	\$ (0.0040)
Nine Mile River-Residential			
General Tax Rate - Residential	\$ 0.8507	\$ 0.8507	
Street Lights	\$ 0.0200	\$ 0.0200	
Sportsplex Levy	\$ 0.0300	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0707	\$ 1.0807	\$ 0.0100
Noel-Residential			
General Tax Rate - Residential	\$ 0.8507	\$ 0.8507	
Fire	\$ 0.2200	\$ 0.2200	
	\$ 1.0707	\$ 1.0707	\$ -
Noel-Commercial			
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Fire	\$ 0.2200	\$ 0.2200	
	\$ 2.8200	\$ 2.8200	\$ -

ALL INCLUSIVE RATES:

	2020 Rate	2021 Rate	Increase (Decrease)
Rawdon-Residential With Streetlights			
General Tax Rate - Residential	\$ 0.8507	\$ 0.8507	
Fire	\$ 0.2300	\$ 0.2300	
Street Lights	\$ 0.0430	\$ 0.0430	
	\$ 1.1237	\$ 1.1237	\$ -
Rawdon-Residential Without Streetlights			
General Tax Rate - Residential	\$ 0.8507	\$ 0.8507	
Fire	\$ 0.2300	\$ 0.2300	
	\$ 1.0807	\$ 1.0807	\$ -
Rawdon-Commercial With Streetlights			
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Fire	\$ 0.2300	\$ 0.2300	
Street Lights	\$ 0.0430	\$ 0.0430	
	\$ 2.8730	\$ 2.8730	\$ -
Rawdon-Commercial Without Streetlights			
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Fire	\$ 0.2300	\$ 0.2300	
	\$ 2.8300	\$ 2.8300	\$ -
Shubenacadie-Residential Serviced			
Urban Service Rate	\$ 0.1900	\$ 0.1900	
General Tax Rate - Residential	\$ 0.8507	\$ 0.8507	
Water utility Deficit	\$ 0.0900	\$ 0.0900	
Sportsplex Levy	\$ 0.0300	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.3307	\$ 1.3407	\$ 0.0100
Shubenacadie-Residential Unserviced (streetlights/sidewalks)			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8507	\$ 0.8507	
Sportsplex Levy	\$ 0.0300	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0907	\$ 1.1007	\$ 0.0100
Shubenacadie-Residential Unserviced (sidewalks only)			
Urban Service Rate	\$ 0.0200	\$ 0.0200	
General Tax Rate - Residential	\$ 0.8507	\$ 0.8507	
Sportsplex Levy	\$ 0.0300	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0707	\$ 1.0807	\$ 0.0100
Shubenacadie-Commercial Serviced			
Urban Service Rate	\$ 0.6570	\$ 0.6570	
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Water utility Deficit	\$ 0.0900	\$ 0.0900	
Sportsplex Levy	\$ 0.0300	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 3.5470	\$ 3.5570	\$ 0.0100

URBAN SERVICE RATES

	2020/2021		2021/2022
	Projection	Budget	Budget
Revenues			
Residential Serviced Levy GL 4015	\$ 505,466	\$ 514,548	\$ 527,091
Wastewater Management Fee GL 4017	1,150,000	1,150,000	1,183,081
Differential Rate Shubie/Milford GL 4015	100,034	90,876	103,598
Commercial Serviced Levy GL 4015	538,182	521,413	536,601
Outside Serviced Area Levy GL 4015	30,689	30,701	31,396
Grant from Deed Transfer Tax GL 5825	400,000	400,000	400,000
Sewer Usage Revenue GL 5301	8,790	10,600	9,600
Sewer Hook-Up Revenue GL 5130	47,000	30,500	40,500
Federal Properties - Grant in Lieu GL 4301	8,402	9,191	8,600
Irving Servicing Agreement GL 5426	136,191	137,633	136,191
Obligatory Infra Revenue GL 4815	215,000	215,000	125,000
	\$ 3,139,754	\$ 3,110,463	\$ 3,101,658
Expenditures			
Operating Costs	\$ 1,791,549	\$ 1,790,759	\$ 1,830,221
Professional Fees	272,200	272,200	149,000
Streetlights Expense	36,674	39,450	47,175
Hydrant Expense	547,137	547,137	547,285
Debt charges - Sidewalks	490,043	490,043	475,955
Debt charges - Sewers	148,249	148,249	146,938
Debt charges - Streetlights	36,157	36,157	36,170
Transfers to/(from) Reserves	(210,132)	(213,532)	(131,086)
	\$ 3,111,877	\$ 3,110,463	\$ 3,101,658
Operating (Income) Loss	\$ (27,877)	\$ -	\$ -

ASSESSMENT VALUES AND RATES	One ¢ Raises	2020/2021		2021/2022 USR Rates
		USR Rates	Increase/ (Decrease)	
Residential Serviced Levy (R1-SR1-M1)	\$ 63,273			
Wastewater Management Fee		\$ 10		\$ 10
Commercial Serviced Levy (R2 & SR2)	\$ 8,021			
Milford/Shubenacadie (SW/SL-R4)	\$ 4,376			
Milford SW Only (R5)	\$ 2,343			
Enfield/Elmsdale/Shubenacadie SW Only (R6)	\$ 4,602			
Reg'l Residential Serviced Levy	R1	\$ 0.225		\$ 0.225
Adjustment for Wastewater Fee		\$ (0.155)		\$ (0.155)
Billable Regional Residential USR		\$ 0.070		\$ 0.070
Shubie Residential Serviced Levy	SR1	\$ 0.225		\$ 0.225
Shubie USR Surcharge		\$ 0.120		\$ 0.120
Adjustment for Wastewater Fee		\$ (0.155)		\$ (0.155)
Billable Shubie Residential USR		\$ 0.190		\$ 0.190
Milford Residential Serviced Levy	MR1	\$ 0.225		\$ 0.225
Milford USR Surcharge		\$ 0.090	\$ 0.020	\$ 0.110
Adjustment for Wastewater Fee		\$ -		\$ -
Billable Milford Residential USR		\$ 0.315		\$ 0.335
Reg'l & Shubie Commercial Serviced Levy	R2	\$ 1.200		\$ 1.200
Adjustment for Wastewater Fee		\$ (0.543)		\$ (0.543)
Billable Regl/Shub Commercial USR		\$ 0.657		\$ 0.657
Milford Commercial Serviced Levy	MR2	\$ 1.200		\$ 1.200
Adjustment for Wastewater Fee		\$ -		\$ -
Billable Milford Commercial USR		\$ 1.200		\$ 1.200
Urban Sidewalks & Streetlights - SW/SL	R4	\$ 0.040	\$ -	\$ 0.040
Urban Sidewalks Rate - SW	R5	\$ 0.020	\$ -	\$ 0.020
Urban Sidewalks Rate - SW	R6	\$ 0.020	\$ -	\$ 0.020

URBAN SERVICE RATES

The Urban Service Rate (USR) captures revenue and expenses for the entire corridor district, both fully and partially serviced areas. Services include streetlights, sidewalks, wastewater services and hydrants. The draft budget for 2021/2022 reflects no change for both the residential serviced rates and commercial serviced rates.

There are customers outside of the urban serviced area that are charged nominal rates for streetlight and sidewalk services. The budget for 2021/2022 was prepared with no changes to the rates:

- All residents in the Milford and Shubenacadie sidewalk and streetlight areas will be charged 4¢, the same as 2020/2021.
- All residents in the corridor who pay for Sidewalks only will pay 2¢, the same as 2020/2021.

In 2021, 40% of the Deed Transfer Tax (DTT) revenue collected by the Municipality of East Hants, to a maximum of \$400,000 which is budgeted, is to be granted to the USR.

WASTEWATER MANAGEMENT FEE

In order to ensure equity in recovering wastewater processing costs, a charge for Wastewater Management was implemented in 2010/2011. The Wastewater Management Fee (WWMF) is charged on the water bills of USR customers in Shubenacadie, Elmsdale, Enfield and Lantz who are customers of the East Hants Water Utility. Customers are charged based on the total volume of water consumed. As USR customers in Milford do not have water bills, they do not pay the WWMF and instead continue to pay the USR with an equivalent charge on assessment for wastewater services.

In 2021, there is no change to the WWMF - the charge will be \$2.20 per cubic metre (2020: \$2.20) or \$10.00 per 1,000 gallons (2020: \$10.00).

OPERATING EXPENSES

The wastewater system is a large part of the operating costs for the calculation of the Urban Service Rate. These systems receive 56% of what is known as “All Systems” expenses; the other 44% is charged to the Water Utilities. All other general operating costs are directly attributable to the consolidated wastewater system.

Fire protection costs are paid by the USR to the Water Utility. These rates are determined through the water utility rate setting process and are regulated by the Utility and Review Board. The fire protection costs have been set at \$547,285 (2020 Budget: \$547,137), based on the formula approved by the NSUARB.

DEBT CHARGES

In 2021 there are no proposed new debt charges affecting the Urban Service Rate calculation. The budget includes a proposed transfer of \$130,000 to continue with Council’s approved plan to fund a Sidewalk Balloon Payment Fund in reserves. In 2021, \$60,400 of principal and interest savings from retired debt (paid in prior budgets) are also transferred to this fund. This will allow the USR to pay all sidewalk balloon payments over the next five years.

Council’s approved plan to set aside funding to pay for lift station upgrades over a number of years has an associated \$104,000 worth of transfers to reserve in this budget. This annual amount is unchanged from 2018/2019 when the fund was established.

Council’s approved plan to set aside funding in the amount of \$60,000 per year to pay for wastewater operating expenditures. This annual amount is unchanged from 2020/2021 when the fund was established.

OTHER STREETLIGHT AREA RATES

Enfield Grand Lake Streetlights	2020/2021		2021/2022
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (27,911)	\$ (27,958)	\$ (28,690)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 21,342	\$ 23,941	\$ 24,733
Transfer to (from) reserves	\$ 6,569	\$ 4,017	\$ 3,957
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2020	2020	2021
Assessment - Enfield Horne Settlement	\$ 155,061,111	\$ 155,322,800	\$ 159,388,800
R3 Rate - Enfield Horne Settlement	\$ 0.018	\$ 0.018	\$ 0.018

Mount Uniacke Park/Subdivision	2020/2021		2021/2022
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (4,514)	\$ (4,511)	\$ (4,892)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 3,113	\$ 3,896	\$ 3,752
Transfer to (from) reserves	\$ 1,401	\$ 615	\$ 1,140
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2020	2020	2021
Assessment - Mount Uniacke	\$ 22,570,000	\$ 22,555,300	\$ 24,460,700
L9 Rate - Mount Uniacke	\$ 0.020	\$ 0.020	\$ 0.020

Mount Uniacke Safety Lights	2020/2021		2021/2022
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (12,098)	\$ (12,090)	\$ (12,463)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 9,699	\$ 12,016	\$ 12,551
Transfer to (from) reserves	\$ 2,399	\$ 74	\$ (88)
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2020	2020	2021
Assessment - Mount Uniacke	\$ 336,055,556	\$ 335,833,600	\$ 346,207,200
L10 Rate - Mount Uniacke	\$ 0.0036	\$ 0.0036	\$ 0.0036

OTHER STREETLIGHT AREA RATES (CONTINUED)

Nine Mile River Streetlights	2020/2021		2021/2022
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (36,460)	\$ (36,505)	\$ (37,651)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 32,815	\$ 36,105	\$ 37,424
Transfer to (from) reserves	\$ 3,645	\$ 400	\$ 227
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2020	2020	2021
Assessment - Nine Mile River	\$ 182,300,000	\$ 182,523,200	\$ 188,257,400
LN9 Rate - Nine Mile River	\$ 0.020	\$ 0.020	\$ 0.020

Rawdon Streetlights	2020/2021		2021/2022
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (3,496)	\$ (3,496)	\$ (3,536)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 2,115	\$ 3,076	\$ 3,151
Transfer to (from) reserves	\$ 1,381	\$ 420	\$ 385
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2020	2020	2021
Assessment - Rawdon	\$ 8,130,233	\$ 8,130,100	\$ 8,223,000
L8 Rate - Rawdon	\$ 0.043	\$ 0.043	\$ 0.043

FIRE DEPARTMENT AREA RATES

Department	Work Order #	Estimated Assessment 21/22 as per Simulation	Estimated Levy 21/22	Actual Levy 20/21	Difference in Levy 20/21 & 21/22	Fire Levy Code	Estimated Rate 21/22	Actual Rate 20/21
Enfield	100000134	\$ 420,771,900	\$ 504,926	\$ 491,180	\$ 13,746	K1	0.12	0.12
Elmsdale	100000135	\$ 295,342,000	\$ 413,479	\$ 404,192	\$ 9,287	K2	0.14	0.14
Lantz	100000136	\$ 180,576,000	\$ 252,806	\$ 245,275	\$ 7,531	K3	0.14	0.14
Milford	100000137	\$ 88,618,300	\$ 150,651	\$ 148,448	\$ 2,203	K4	0.17	0.17
Shubenacadie	100000138	\$ 129,183,500	\$ 219,612	\$ 214,678	\$ 4,934	K5	0.17	0.17
Maitland	100000139	\$ 48,306,700	\$ 106,275	\$ 104,305	\$ 1,970	K6	0.22	0.22
Noel	100000140	\$ 53,123,400	\$ 116,871	\$ 113,201	\$ 3,670	K7	0.22	0.22
Walton	100000141	\$ 16,784,800	\$ 36,927	\$ 36,218	\$ 709	K8	0.22	0.22
Gore	100000142	\$ 37,915,000	\$ 83,413	\$ 82,914	\$ 499	G1	0.22	0.22
Kennetcook	100000143	\$ 44,258,700	\$ 97,369	\$ 92,679	\$ 4,690	G2	0.22	0.22
Nine Mile River	100000144	\$ 101,700,000	\$ 172,890	\$ 169,356	\$ 3,534	G3	0.17	0.17
Rawdon	100000145	\$ 61,383,100	\$ 141,181	\$ 138,390	\$ 2,791	G4	0.23	0.23
Mount Uniacke	100000146	\$ 375,556,200	\$ 533,290	\$ 529,865	\$ 3,425	G5	0.142	0.146
Brooklyn	100000147	\$ 24,743,600	\$ 54,436	\$ 54,028	\$ 408	G6	0.22	0.22
TOTAL			\$ 2,884,126	\$ 2,824,729	\$ 59,397			

There is one proposed rate change (0.4 of a cent decrease) relating to the Mount Uniacke fire department. All other rates remain unchanged in the 2021/2022 budget.



NON-DEPARTMENTAL REVENUE & EXPENSES

GENERAL REVENUE

GENERAL REVENUE	2020/2021 Projection	2020/2021 Budget	2021/2022 Budget
4000 RESIDENTIAL TAXES	\$ (14,093,397)	\$ (14,095,826)	\$ (14,492,738)
4001 COMMERCIAL TAXES	\$ (3,825,061)	\$ (3,785,317)	\$ (3,887,965)
4002 RESOURCE TAXES	\$ (450,635)	\$ (454,382)	\$ (468,599)
4010 FOREST PROPERTY	\$ (23,188)	\$ (23,428)	\$ (23,151)
4012 FOREST PROPERTY	\$ (44,774)	\$ (44,550)	\$ (44,444)
4015 OTHER AREA RATES	\$ (36,550)	\$ (40,533)	\$ (37,019)
4018 WIND FARM TAX	\$ (81,388)	\$ (81,388)	\$ (82,202)
4030 EAST HANTS SPORTSPLEX LEVY	\$ (336,404)	\$ (335,815)	\$ (460,193)
4070 MTT GRANT	\$ (110,069)	\$ (110,000)	\$ (110,000)
4090 DEED TRANSFER TAX	\$ (1,750,000)	\$ (1,350,000)	\$ (1,575,000)
4110 FRONTAGE CHARGES	\$ (17,603)	\$ (17,603)	\$ (17,361)
4850 WASTE TRANSFER DU FEE	\$ (2,273,260)	\$ (2,278,320)	\$ (2,297,680)
4351 NOVA SCOTIA POWER	\$ (2,896)	\$ (2,730)	\$ (2,850)
5555 HST OFFSET PAYMENT	\$ (114,958)	\$ (73,500)	\$ (99,070)
* TAXES	\$ (23,160,183)	\$ (22,693,392)	\$ (23,598,272)
4300 CROWN LANDS GRANT IN LIEU	\$ (44,668)	\$ (44,629)	\$ (44,668)
4301 FEDERAL PROPERTY - GRANT IN LIEU	\$ (37,100)	\$ (37,491)	\$ (37,100)
4320 PROVINCIAL PROPERTY GRANT IN LIEU	\$ (126,684)	\$ (118,589)	\$ (133,684)
* GRANTS IN LIEU	\$ (208,452)	\$ (200,709)	\$ (215,452)
4360 ADMINISTRATION FEES	\$ (380,587)	\$ (502,095)	\$ (514,356)
4361 NSF FEES	\$ (150)	\$ (400)	\$ (400)
4700 TAX CERTIFICATES	\$ (40,440)	\$ (34,680)	\$ (37,100)
4751 RECORDS INQUIRIES	\$ (72,588)	\$ (72,760)	\$ (73,200)
4810 CASH OVER/SHORT	\$ (11)	\$ -	\$ -
5020 SPONSORSHIPS/DONATIONS	\$ (250)	\$ (1,000)	\$ (1,000)
* SALE OF SERVICES	\$ (494,026)	\$ (610,935)	\$ (626,056)

NON-DEPARTMENTAL REVENUE & EXPENSES (CONTINUED)

GENERAL REVENUE	2020/2021 Projection	2020/2021 Budget	2021/2022 Budget
5151 PROTECTIVE SERVICES FINES	\$ (27,216)	\$ (45,300)	\$ (41,100)
5351 RETURN ON INVESTMENTS	\$ (44,180)	\$ (145,000)	\$ (45,000)
5401 INTEREST ON OUTSTANDING TAXES	\$ (104,810)	\$ (135,000)	\$ (105,000)
5426 MISCELLANEOUS REVENUE	\$ (6,435)	\$ (4,000)	\$ (4,300)
5450 INTEREST ON OTHER RECEIVABLES	\$ (350)	\$ (660)	\$ (350)
* REVENUE FROM OWN SOURCES	\$ (182,991)	\$ (329,960)	\$ (195,750)
5440 FARM PROPERTY ACREAGE	\$ (118,317)	\$ (117,184)	\$ (118,119)
5880 CONDITIONAL PROV & FEDERAL GRANTS	\$ (569,123)	\$ -	\$ (15,000)
* TRANSFERS FROM OTHER GOVTS/AGENCIE	\$ (687,440)	\$ (117,184)	\$ (133,119)
5825 OTHER TRANSFERS	\$ (460,500)	\$ (460,500)	\$ (454,200)
* TRANSFER FROM OWN RESERVE/AGENCIES	\$ (460,500)	\$ (460,500)	\$ (454,200)
** REVENUES	\$ (25,193,592)	\$ (24,412,680)	\$ (25,222,849)
*** TOTAL REVENUE	\$ (25,193,592)	\$ (24,412,680)	\$ (25,222,849)

TRANSFERS & APPROPRIATIONS

TRANSFERS AND APPROPRIATIONS	2020/2021 Projection	2020/2021 Budget	2021/2022 Budget
4345 FIRE PROTECTION	\$ (2,825,245)	\$ (2,823,402)	\$ (2,884,126)
* TAXES	\$ (2,825,245)	\$ (2,823,402)	\$ (2,884,126)
4346 FIRE DEBT CHARGE RECOVERY REVENUE	\$ (30,254)	\$ (30,254)	\$ (33,987)
* REVENUE FROM OWN SOURCES	\$ (30,254)	\$ (30,254)	\$ (33,987)
** REVENUES	\$ (2,855,499)	\$ (2,853,656)	\$ (2,918,113)
* SALARIES/HONORARIUMS & BENEFITS	\$ -	\$ -	\$ 14,780
* STAFF TRAINING AND EDUCATION	\$ 10,000	\$ 10,000	\$ 10,000
6195 FIRE PROTECTION	\$ 2,823,402	\$ 2,823,402	\$ 2,884,126
8100 PROFESSIONAL SERVICES	\$ 12,515	\$ 7,659	\$ 14,600
* SERVICES ACQUIRED	\$ 2,835,917	\$ 2,831,061	\$ 2,898,726
8150 GRANTS/SUBSIDIES TO ORGANIZATIONS	\$ 58,753	\$ 58,753	\$ 58,926
* GRANTS TO GROUPS	\$ 58,753	\$ 58,753	\$ 58,926
8195 PUBLIC HOUSING/SENIOR CITIZENS	\$ 73,400	\$ 64,060	\$ 67,100
9650 APPROPRIATION TO SCHOOL BOARD	\$ 5,487,400	\$ 5,487,400	\$ 5,682,878
9660 APPROPRIATION TO REGIONAL LIBRARY	\$ 165,436	\$ 165,436	\$ 165,436
9670 APPROPRIATION TO AREA RATES	\$ 400,000	\$ 400,000	\$ 400,000
9725 RCMP	\$ 3,773,601	\$ 3,782,557	\$ 3,967,810
9727 CORRECTIONS	\$ 291,480	\$ 293,000	\$ 294,400
* TRANSFERS TO AGENCIES	\$ 10,191,317	\$ 10,192,453	\$ 10,577,624
9610 APPROP SRF CAPITAL	\$ 7,370	\$ 10,600	\$ 10,600
9620 APPROP SRF OP	\$ (44,169)	\$ (602,709)	\$ (891,492)
9630 APPROPRIATION TO CAPITAL FUND	\$ 70,000	\$ 70,000	\$ 70,000
* TRANSFERS TO OWN RESERVES	\$ 33,201	\$ (522,109)	\$ (810,892)

TRANSFERS & APPROPRIATIONS (CONTINUED)

TRANSFERS AND APPROPRIATIONS	2020/2021 Projection	2020/2021 Budget	2021/2022 Budget
9035 INTEREST ON LANTZ FIRE DEPT DEBT	\$ 11,119	\$ 11,119	\$ 10,084
9045 INTEREST LOCAL IMPROVEMENT OTHER	\$ 191	\$ 191	\$ 28
9075 INT FIRE COMM DEBT	\$ 222	\$ 222	\$ -
9116 INTEREST ON SPORTSPLEX DEBT	\$ 104,316	\$ 104,316	\$ 122,680
9118 INTEREST ON HOSPITAL DEBT	\$ 34,791	\$ 34,791	\$ 33,099
9130 PRINCIPAL ON BUILDING DEBT	\$ 430,000	\$ 430,000	\$ 430,000
9135 PRINCIPAL ON LANTZ FIRE DEPT DEBT	\$ 19,135	\$ 19,135	\$ 20,120
9140 PRINCIPAL ON LANDFILL DEBT	\$ 63,065	\$ 63,065	\$ 620,045
9150 PRINCIPAL ON PAVING DEBT	\$ 12,600	\$ 12,600	\$ 12,600
9155 PRIN LOCAL IMP OTHER	\$ 3,076	\$ 3,076	\$ 3,221
9175 PRIN FIRE COMM DEBT	\$ 9,379	\$ 9,379	\$ -
9185 PRINCIPAL ON STORM WATER DEBT	\$ 1,794	\$ 1,794	\$ 1,883
9200 PRINCIPAL ON INDUSTRIAL PARK DEBT	\$ 403,924	\$ 403,924	\$ 282,651
9205 PRINCIPAL ON STREETLIGHT DEBT	\$ 78	\$ 78	\$ 81
9215 PRINCIPAL ON TOURISM DEBT	\$ 28,000	\$ 28,000	\$ 28,000
9226 DEBENTURE ISSUANCE COSTS	\$ 2,364	\$ 2,364	\$ 3,399
9228 PRINCIPAL ON HOSPITAL DEBT	\$ 34,564	\$ 34,564	\$ 35,933
9229 PRINCIPAL ON SPORTSPLEX DEBT	\$ 163,523	\$ 163,523	\$ 171,569
* FISCAL SERVICES/DEBT	\$ 1,322,141	\$ 1,322,141	\$ 1,775,393
** EXPENSES	\$ 14,451,329	\$ 13,892,299	\$ 14,524,557
*** TOTAL EXPENDITURE (REVENUE)	\$ 11,595,830	\$ 11,038,643	\$ 11,606,444

Fire Department Revenue & Expenses

The grants to organizations represent contributions to small fire departments as operating grants. The levies collected by the Municipality are transferred to the various municipal fire departments (net of communication project costs) and recognized as a fire protection expense.

Council reserve transfers for 2021/2022 are \$12,995 for the Emergency Fire Grant and \$3,000 for self-insuring the TMR2 radios.

Provincially Assigned Expenses

These are expenditures of the Municipality which are either set by the Provincial Government every year or are defined by inter-governmental service exchange agreements. They are as follows:

Low Income Housing

By agreement, the Municipality is obligated to pay a certain percentage of the deficits of provincial housing units, including seniors' units and low-income residential units. The operation of these units is administered by the local Housing Authority.

Education

Under the terms of a provincial Memorandum of Understanding (MOU), the Province charges a mandatory education tax rate each year, based on the total uniform assessment of each Municipality, thereby establishing the minimum property taxpayer contribution to the local School Board. The last revision of the Memorandum of Understanding between the NSFM and the Province had fixed the contribution rates at the 2010/2011 levels. The percentage of the overall uniform assessment is not known at budget time; the budget for 2021/2022 has been prepared with an overall increase of 3.6% for education costs.

Libraries

The Province, by established formulae, sets the amount to be contributed toward the operations of the Regional Library in Truro. East Hants has two local libraries, Elmsdale and Mount Uniacke. The Municipality bears the facility costs (represented in the CAO Office budget) and the Province absorbs the cost of library operations.

Policing

A Federal/Provincial agreement fixes the cost per officer paid by the Municipality. The Municipality controls the addition of new officers to the local force. Approximately 10 officers have been added since this responsibility was taken over in 1995. This is currently one of the largest expenditures for the Municipality. Currently, 23 full-time-equivalent officers patrol East Hants from the Enfield detachment, the Mount Uniacke community policing office and the RCMP office in Rawdon. The Mount Uniacke and Rawdon locations are owned by the Municipality and are leased to the RCMP who then operate the detachments.

The total cost per officer is approximately \$171,139 (2020: \$163,098), including shared services. This represents a 4.93% increase for 2021/2022. The proposed budget includes a total of \$31,611 for the cost of DNA services and an expense for prosecution services related to traffic tickets.

Corrections

As is the case with education costs, the Province fixed the rates for correction services at the 2010/2011 levels.

Fiscal Services

This expense includes debt servicing costs and other service fees, excluding interest charges which are related to departmental acquisitions of tangible capital assets (these are reflected in the related departmental budgets).

At this time East Hants carries general capital debt. This is primarily related to solid waste projects, a number of road paving projects, sidewalk & other local improvements, LED streetlights, the Sportsplex, debt on the Lloyd E. Matheson Centre, the East Hants Aquatic Centre and for work in the business parks.

Following the direction received from Council in 2016, the 2021 budget includes a proposed transfer of \$209,973 to contribute to a Solid Waste Balloon Payment Fund in reserves. Setting this money aside, along with reinvesting debt charges as they are freed up (from paid off debt), will allow the Municipality to pay future Waste related balloon payments between now and 2022/2023.

TRANSFERS TO AND FROM RESERVES

The following are budgeted transfers to and from reserves for fiscal 2021/2022:

	Budget 2021/2022		Cost Centre
	To Reserve	From Reserve	
General Fund - CAPITAL GL 9610			
Elmsdale Business Park Pylon Sign Revenue	\$ 10,600		fiscalserv
Total FISCALSERV GL 9610		\$ 10,600	

General Fund - OPERATING GL 9620			
Landfill Equipment (Dozer/Excavator)	\$ 85,000		fiscalserv
Legislative	\$ 25,000		fiscalserv
Computer Equipment	\$ 90,000		fiscalserv
Miscellaneous - Landfill	\$ 5,000		fiscalserv
Office Equipment-Other	\$ 10,000		fiscalserv
General Government Other	\$ 20,000		fiscalserv
EMO	\$ 10,000		fiscalserv
Buildings (pool & other)	\$ 25,000		fiscalserv
Trucks (Bldg. Inspection, Bldg. Maintenance, Dog Control)	\$ 20,000		fiscalserv
Aquatic Centre	\$ 40,000		fiscalserv
Leisure - Open Space	\$ 5,000		fiscalserv
Landfill	\$ 10,000		fiscalserv
Building Repairs	\$ 10,000		fiscalserv
Parks and Trails	\$ 25,000		fiscalserv
Tourism	\$ 5,000		fiscalserv
Election	\$ 25,000		fiscalserv
Transportation - Paving (Municipal 10%)	\$ 20,000		fiscalserv
Transportation - Storm Drainage	\$ 40,000		fiscalserv
Transportation - Gravel Program	\$ 10,000		fiscalserv
Transportation - Snow Clearing Roads	\$ 20,000		fiscalserv
Shubie Transfer for Water Utility Deficit	\$ 37,019		fiscalserv
Sportsplex Variance	\$ 173,079		fiscalserv
CAO's Office - Online Services Project		\$ (25,000)	fiscalserv
CAO's Office - Website Accessibility		\$ (25,000)	fiscalserv
CAO's Office - Physician Recruitment		\$ (10,000)	fiscalserv
CAO's Office - Visual Content Development		\$ (5,000)	fiscalserv
CAO's Office - Website Design 2.0		\$ (7,000)	fiscalserv
CAO's Office - Wayfinding Signage		\$ (10,000)	fiscalserv
CAO's Office - Professional Fees		\$ (10,000)	fiscalserv
CAO's Office - Survey Tool		\$ (7,000)	fiscalserv
CAO's Office - Legal Fees		\$ (80,000)	fiscalserv
CAO's Office - Zoom - Covid 19 Restart Funding		\$ (6,000)	fiscalserv
COUNCIL - Training		\$ (4,000)	fiscalserv

General Fund - OPERATING GL 9620 (Cont'd)	Budget 2021/2022		Cost Centre
	To Reserve	From Reserve	
CORPORATE SERV - Cell Phone Replacement		\$ (5,000)	fiscalserv
CORPORATE SERV - Infotech Computer Support		\$ (5,000)	fiscalserv
CORPORATE SERV - Infotech Hardware		\$ (17,000)	fiscalserv
CORPORATE SERV - Infotech Hardware (Server Replacement)		\$ (60,000)	fiscalserv
CORPORATE SERV - Information Mgmt (Systems Integration)		\$ (10,000)	fiscalserv
CORPORATE SERV- Service Management		\$ (10,000)	fiscalserv
CORPORATE SERV - Pace programming		\$ (100,000)	fiscalserv
CORPORATE SERV - Lantz & Elmsdale School Site		\$ (100,000)	fiscalserv
CORPORATE SERV - Real Estate Portfolio Management		\$ (20,000)	fiscalserv
CORPORATE SERV - Disposal of Property Migration/Registry Fees		\$ (31,500)	fiscalserv
CORPORATE SERV - Advertising for disposal of properties		\$ (5,000)	fiscalserv
CORPORATE SERV - Elmsdale Village Core Concept Design		\$ (30,000)	fiscalserv
CORPORATE SERV - Facilities Management Professional Fees		\$ (5,000)	fiscalserv
CORPORATE SERV - Mt Uniacke Park Pole Installation		\$ (4,000)	fiscalserv
CORPORATE SERV - Elmsdale Business Park Sign		\$ (15,000)	fiscalserv
CORPORATE SERV - Workforce Development Plan		\$ (15,000)	fiscalserv
FINANCE - Assessment CAP Awareness		\$ (5,000)	fiscalserv
FINANCE - Comprehensive Pension Plan		\$ (30,000)	fiscalserv
FINANCE - Special Pension Payment		\$ (107,128)	fiscalserv
FINANCE - Additional Bank Fees - Covid 19 Restart Funding		\$ (13,000)	fiscalserv
I&O - Organics Carts		\$ (30,000)	fiscalserv
I&O - WMC Main Road repair project		\$ (15,000)	fiscalserv
I&O - WMC Tire De-rimmer		\$ (6,800)	fiscalserv
I&O - Solid Waste Education - Litter Program		\$ (5,000)	fiscalserv
I&O - Asphalt Patching		\$ (15,000)	fiscalserv
I&O - Vegetation Growth		\$ (15,000)	fiscalserv
I&O - Snow Removal Roads		\$ (30,000)	fiscalserv
P&D - Fundy Coastal Vulnerability Study		\$ (40,000)	fiscalserv
P&D - Planning Review Costs		\$ (11,000)	fiscalserv
PRC - Elmsdale Former School Operations (net of revenue)		\$ (51,348)	fiscalserv
PRC - EH Horne Brick & Flashing Repairs		\$ (3,000)	fiscalserv
PRC - EH Horne Driveway Repairs		\$ (8,000)	fiscalserv
PRC - Tourism Paint Gazebo & steps to lighthouse		\$ (1,500)	fiscalserv
PRC - Event Grants		\$ (3,500)	fiscalserv
PRC - Inspection for Parks		\$ (15,000)	fiscalserv
PRC - Fundy Tidal Reinststate Septic System		\$ (8,000)	fiscalserv
PRC - Recreation Access Program		\$ (30,000)	fiscalserv
PRC - Aquatic Wages		\$ (29,908)	fiscalserv
PRC - Aquatic Centre Operations		\$ (50,000)	fiscalserv
Balloon Principal Payment Landfill Debt		\$ (556,980)	fiscalserv
Transfer from COVID-19 Restart Funding		\$ (140,000)	fiscalserv
Transfer to reserves surplus from DU Charge	\$ 207,437		fiscalserv
Special Pension Payments	\$ 30,000		fiscalserv
Transfer to (from) Contingency		\$ (2,541)	fiscalserv
Total FISCALSERV GL 9620	\$ (896,670)		

General Fund - OPERATING GL 9620 (Cont'd)	Budget 2021/2022		Cost Centre
	To Reserve	From Reserve	
Fire Risk Assessment-Emergency Grant Fund		\$ (14,600)	fireexp
Emergency Fire Grant Reserve	\$ 12,995		fireexp
Self-insuring TMR2 Radios	\$ 3,000		fireexp
Traumatic Event Counselling Fund	\$ 3,783		fireexp
Total FIREEXP GL 9620	\$ 5,178		

Building repairs - LMC	\$ 20,000		rescntrexp
Total RESCNTREXP GL 9620	\$ 20,000		

General CAPITAL OUT OF REVENUE - GL 9630			
Playgrounds/Parks	\$ 10,000		fiscalserv
Active Transportation	\$ 60,000		fiscalserv
Total FISCALSERV GL 9630	\$ 70,000		

Other Lights - Operating Reserve GL 9620	\$ 5,621		fislights
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Urban Service Rate Reserve Transfers

General Fund - CAPITAL GL 9610			
Gas Tax Funds for Sidewalk/Sewer Debt		\$ (454,200)	fiscalcsr
Total FISCAL CSR GL 9610		\$ (454,200)	

USR - OPERATING 9620			
Sidewalk Balloon Payments	\$ 130,000		fiscalcsr
Sidewalk Debt P&I Savings	\$ 60,400		fiscalcsr
Pump Upgrade - Multiple Lift Stations (17-022)	\$ 104,000		fiscalcsr
Regl Sewer Hook Up Fees to Operating Reserve	\$ 32,000		fiscalcsr
Lagoon Vegetative Growth	\$ 6,000		fiscalcsr
Lagoon driveway/dumping area		\$ (10,000)	fiscalcsr
Emergency Repairs		\$ (10,000)	fiscalcsr
Lagoon Vegetative Growth		\$ (5,000)	fiscalcsr
Geotechnical Investigation		\$ (35,000)	fiscalcsr
Sidewalks - Snow Removal		\$ (30,000)	fiscalcsr
Sidewalk Corner of Hwy2/MillVillage Road rehab		\$ (10,000)	fiscalcsr
Wastewater Truck	\$ 30,000		fiscalcsr
Milford I&I Study		\$ (8,000)	fiscalcsr
Wastewater Expenditures	\$ 60,000		fiscalcsr
Transfer to surplus	\$ 8,714		fiscalcsr
Total FISCAL CSR GL 9620	\$ 323,114		