

BUDGET AND TAX ANALYSIS 2014/2015

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EAST HANTS
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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. Demographic statistics from the 2011 Census released by Statistics Canada only provided the population growth; therefore, available statistics from the 2006 Census along with the 2011 population growth are summarized as follows:

The 2011 Census shows that East Hants has a total population of approximately 23,195 in 9762 households. It is a well-educated population with 70% having achieved high school education and beyond; 15% of the population has achieved apprenticeship or trade certificates or diplomas. This exceeds the provincial average of 12%. With regards to employment; 64% of the East Hants labour force work in sales, trades or business/finance/administration. East Hants is recognized as a bedroom community of the Halifax area: 52% of our labour force of 10,910 is employed outside of East Hants. The median earnings for East Hants workers are \$25,308, slightly above the provincial average of \$22,815. Two primary industries in East Hants are farming and forestry, with farming being the most prominent. There are 179 farms operating within the Municipality, representing 5% of the total farms operating across the province; the majority of these are sole proprietorship dairy farms. Finally, East Hants has a highly mobile population. As compared to 2001 Census data, 13.4% of residents were new to East Hants and another 19.8% had moved to a different location within East Hants. (Statistics Canada, 2006)

According to the 2014 Property Valuation Services Corporation (PVSC), an agency of the Government of Nova Scotia, East Hants has 9,733 households (2013: 9,660) on an area of 466,426 acres, or 1,909 square kilometers. 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 37,463 acres (2013: 36,972) of tax exempt farm land and 97,439 acres (2012: 80,718) of exempt provincial forest property. This tax exempt property constitutes 28.9% (2013: 25.2%) of the total area. In addition, there are 57,673 acres (2012: 74,533) of exempt commercial forest property and 174,566 acres (2013: 174,445) of resource forest property, which is taxed marginally at 41 and 26 cents per acre, respectively. The total exempt and marginally taxed land constitutes 78.7% (2013: 78.6%) of the total area of East Hants.

Homes in East Hants are distributed disproportionately as follows:

Dwelling Unit Comparison (#)	2013	2013 %	2014	2014 %
Serviced Districts of Enfield (1), Elmsdale, Lantz	2,348	24%	2,381	24%
Districts of Milford and Shubenacadie	1,358	14%	1,360	14%

Dwelling Unit Comparison (#)	2013	2013 %	2014	2014 %
Districts of Nine Mile River, Enfield (10)	1,411	15%	1,438	15%
Districts of Rawdon/Maitland/Noel/Gore	2,871	30%	2,870	29%
Districts of Mount Uniacke	1,672	17%	1,684	17%
Total Dwelling Units	9,660	100%	9,733	100%

The 2014 assessment roll shows an increase of 73 dwelling units from 2013 (2013/2014: 92). Significant increases include the following:

- 33 units (2013/2014: 59) were added to the three communities of Enfield(1), Elmsdale, and Lantz,
- 16 units (2013/2014: 15) were added to the Nine Mile River area (District 9),
- 11units (2013/2014: 6) were added in District 10 (Enfield/Horne Settlement), and
- 12 units (2013/2014: 18) were added in Mount Uniacke.

East Hants residential construction remains relatively strong. In calendar year 2013, 223 permits were issued for (2012: 233) residential units (including new construction and renovations).

Homes also continue to change hands at a steady pace. During 2012/2013, approximately 418 homes (2011/2012: 407) changed hands, 32 % (2011/2012: 34%) of which were in the districts of Enfield (1), Elmsdale, and Lantz. Another 10% (2011/2012: 13%) relate to Milford and Shubenacadie, 17% (2011/2012: 19%) to Nine Mile River and Enfield Horne Settlement, 22% (2011/2012: 17%) to Mount Uniacke, and the balance 19% (2011/2012: 18%) to Districts 5, 6, 8, 9 and 11.

East Hants is well-positioned to attract business. Many strengths work in favour of the Municipality, such as proximity to Highway 102 and the airport, and access to mainline rail service. Also, East Hants boasts abundant natural resources, and the stunning Glooscap Trail, which features coastline access to the world's highest tides. However, proximity to the Halifax Regional Municipality (HRM) results in substantial competition for commercial/industrial development. In addition, given that many East Hants residents commute to work, much of their shopping is also done in the city.

Commercial assessment growth remains a challenge. For the 2014 assessment roll, one (2013: 1) new commercial account has been added, totaling \$728,400 (2012: \$21,400) assessment value. Total commercial assessments increased by 4% in 2014 (2013/2014: 4.5%), net of commercial exempt properties.

The average residential assessment based on CAP is \$139,443 (2013: \$135,019). Residential assessments account for 90% (2013: 90%) of all taxable assessments, net of exempt properties. The Municipality seeks to decrease this ratio to 80% by attracting new businesses and fostering business growth through its Economic Development Strategy. Achievement of this objective would reduce the tax burden on an average homeowner by 36%¹.

¹ Based on 9,733 dwelling units, using 2013 tax rates.

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

District #	District Name	2013 Average Residential Assessment (capped)*	2014 Average Residential Assessment (capped)*
1	Enfield	\$168,744	\$171,870
2	Elmsdale	\$157,143	\$161,087
3	Milford	\$132,976	\$136,451
4	Shubenacadie	\$102,910	\$105,145
5	Maitland	\$80,531	\$82,188
6	Noel	\$63,582	\$66,269
7	Lantz	\$162,668	\$165,135
8	Gore	\$92,125	\$94,319
9	Nine Mile River	\$176,369	\$185,178
10	Enfield/Horne Settlement	\$208,039	\$212,203
11	Rawdon	\$101,717	\$104,696
12	Mount Uniacke	\$131,941	\$142,148
13	Mount Uniacke	\$164,283	\$169,389

* 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 2014:

District	2014 Assessed Value / Number of Dwelling Units (DU's)					
	<\$50K	>\$50K-\$75K	>\$75K-\$100K	>\$100K-\$125K	\$125K-\$150K	>\$150K
Enfield (1), Elmsdale, Lantz	18	24	88	205	292	1,754
Milford & Shubenacadie	92	113	239	280	201	435
Nine Mile River & Enfield (10)	39	56	117	154	148	924
Rawdon/Maitland /Noel/Gore	740	658	522	355	208	387
Mount Uniacke	171	152	170	193	208	790
Total # of DU's	1,060	1,003	1,136	1,187	1,057	4,290
% of DU's	10.9%	10.3%	11.7%	12.2%	10.9%	44.1%
Total Assessment of DU's	\$35M	\$62M	\$98M	\$128M	\$139M	\$852M
% of Assessment	2.7%	4.7%	7.5%	9.7%	10.6%	64.8%

GOVERNANCE & THE BUDGET PROCESS

East Hants is governed by a Council of 13 Councilors and operates under the Council/Chief Administrative Officer (CAO) system. There is one Councilor elected for each of the 13 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 Water Utility operating budget is prepared for the upcoming three years, and the capital budget is prepared for the upcoming five years.

Municipalities in Nova Scotia are not permitted to accumulate deficits. Also, 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 establishment of various reserves intended to set funds aside on an annual basis for certain 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 Services Valuation Corporation (PVSC).

ASSESSMENT CHANGES 2013 to 2014

Assessments are prepared based on a calendar year. The following tables present an overview of assessment changes from 2013 to 2014.

(\$) Change in Assessments

	Residential	Resource	Commercial	Total
2014 Assessments	\$ 1,357,199,500	\$ 44,686,400	\$ 129,223,200	\$ 1,531,109,100
Less: By-law 148 Exempt Properties	(406,900)	(140,500)	(28,940,200)	(29,487,600)
2014 Taxable Assessments	\$ 1,356,792,600	\$ 44,545,900	\$ 100,283,000	\$ 1,501,621,500
Less: 2013 Assessments				
2013 Assessments	\$ 1,304,283,000	\$ 44,031,700	\$ 122,558,900	\$ 1,470,873,600
Less: By-law 148 Exempt Properties	(381,100)	(141,000)	(26,161,628)	(26,683,728)
2013 Taxable Assessments	\$ 1,303,901,900	\$ 43,890,700	\$ 96,397,272	\$ 1,444,189,872
Increase in Taxable Assessments from 2013 to 2014	\$ 52,890,700	\$ 655,200	\$ 3,885,728	\$ 57,431,628
Increase in taxable assessments due to new properties	\$ 9,904,500	\$ 260,100	\$ 728,400	\$ 10,893,000
Net increase in taxable assessments of existing properties	42,986,200	395,100	3,157,328	46,538,628
Increase in Taxable Assessments from 2013 to 2014	\$ 52,890,700	\$ 655,200	\$ 3,885,728	\$ 57,431,628
Percentage of Assessment Increase, Net of Bylaw Exemptions	4.06%	1.49%	4.03%	3.98%

ASSESSMENT INDICATORS

The Provincial Valuation Corporation (PVSC) has provided MEH 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 roll) of the assessment activity in East Hants driving the changes to the 2014 filed roll.

Districts	New Construction / Building Permits	New Lots / New Accounts	Inspections / Physical Changes	New Ineligible CAP Accounts from Sales	Total
1 Enfield	\$ 2,062,000	\$ 454,400	\$ 160,700	\$ 660,900	\$ 3,338,000
2 Elmsdale	\$ 1,195,300	\$ 499,700	\$ 127,000	\$ 659,100	\$ 2,481,100
3 Milford	\$ 609,800	\$ 341,100	\$ 498,100	\$ 635,700	\$ 2,084,700
4 Shubenacadie	\$ 502,300	\$ -	\$ 228,400	\$ 325,500	\$ 1,056,200
5 Maitland	\$ 461,300	\$ 17,500	\$ 217,000	\$ 387,300	\$ 1,083,100
6 Noel	\$ 1,033,100	\$ 174,600	\$ 65,400	\$ 310,400	\$ 1,583,500
7 Lantz	\$ 2,707,500	\$ 804,700	\$ 830,500	\$ 789,800	\$ 5,132,500
8 Gore	\$ 649,000	\$ 25,900	\$ 52,800	\$ 256,000	\$ 983,700
9 Nine Mile River	\$ 6,525,600	\$ 5,197,400	\$ 464,000	\$ 711,900	\$ 12,898,900
10 Enfld/Horne Settlm	\$ 3,130,900	\$ 343,500	\$ 123,500	\$ 660,800	\$ 4,258,700
11 Rawdon	\$ 834,900	\$ 185,000	\$ 233,500	\$ 824,000	\$ 2,077,400
12 Mt/East Uniacke	\$ 3,605,200	\$ 458,900	\$ 4,022,300	\$ 1,047,500	\$ 9,133,900
13 Mt Uniacke/Lakelands	\$ 2,784,300	\$ 40,000	\$ 1,217,300	\$ 1,212,800	\$ 5,254,400
Indicator Total	51%	17%	16%	17%	

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 to a large extent 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 sewer and water. 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 (UARB). Water customers are billed quarterly for the water they consume, as well as a contribution toward wastewater management costs.

SUMMARY OF REVENUE & EXPENDITURES

SUMMARY - TOTAL	2013/2014 Projection	2013/2014 Budget	2014/2015 Budget
*TAXES	\$ (23,136,684)	\$ (23,245,331)	\$ (24,063,580)
*GRANTS IN LIEU	\$ (178,295)	\$ (159,245)	\$ (178,292)
*SALE OF SERVICES	\$ (868,784)	\$ (994,660)	\$ (905,516)
*REVENUE FROM OWN SOURCES	\$ (1,442,526)	\$ (1,325,295)	\$ (1,393,386)
*TRANSFERS FROM OTHER GOVT / AGENCIES	\$ (281,167)	\$ (264,434)	\$ (300,841)
*TRANSFER FROM OWN RESERVE/AGENCIES	\$ (400,000)	\$ (400,000)	\$ (400,000)
*DEFERRED REVENUE	\$ (125,483)	\$ (125,483)	\$ (125,483)
**TOTAL REVENUE	\$ (26,432,939)	\$ (26,514,448)	\$ (27,367,098)
**COUNCIL	\$ 358,846	\$ 374,295	\$ 376,893
**ECONOMIC DEVELOPMENT	\$ 550,699	\$ 711,678	\$ 785,409
**FINANCE & ADMINISTRATION DEPARTMENT	\$ 4,996,184	\$ 5,459,836	\$ 5,895,445
**OPERATIONS GENERAL TAX RATE	\$ 3,537,169	\$ 3,572,098	\$ 3,585,304
**OPERATIONS URBAN SERVICE RATE	\$ 2,756,133	\$ 2,786,899	\$ 2,812,584
**PLANNING	\$ 919,074	\$ 951,419	\$ 1,010,946
**RECREATION AND CULTURE	\$ 1,086,606	\$ 1,035,918	\$ 1,149,540
**TRANSFERS & APPROPRIATIONS	\$ 11,959,818	\$ 11,622,305	\$ 11,750,977
**TOTAL EXPENSES	\$ 26,164,529	\$ 26,514,448	\$ 27,367,098
**NET EXPENSES (REVENUE)	\$ (268,410)	\$ -	\$ -

SCHEDULE OF REVENUE

SUMMARY - REVENUE	2013/2014 Projection	2013/2014 Budget	2014/2015 Budget
4000 RESIDENTIAL TAXES	\$ (11,705,309)	\$ (11,738,428)	\$ (12,204,819)
4001 COMMERCIAL TAXES	\$ (3,297,297)	\$ (3,309,090)	\$ (3,489,026)
4010 FOREST PROPERTY	\$ (23,646)	\$ (30,900)	\$ (23,650)
4012 FOREST PROPERTY	\$ (45,400)	\$ (45,270)	\$ (45,400)
4015 OTHER AREA RATES	\$ (1,748,181)	\$ (1,748,159)	\$ (1,693,139)
4017 WASTEWATER MANAGEMENT FEE	\$ (471,000)	\$ (511,365)	\$ (586,518)
4030 EAST HANTS SPORTSPLEX LEVY	\$ (267,747)	\$ (268,010)	\$ (258,197)
4070 MTT GRANT	\$ (76,577)	\$ (71,500)	\$ (77,000)
4090 DEED TRANSFER TAX	\$ (1,184,000)	\$ (1,200,000)	\$ (1,200,000)
4110 FRONTAGE CHARGES	\$ (146,078)	\$ (146,078)	\$ (145,809)
4850 WASTE TRANSFER DU FEE	\$ (1,930,100)	\$ (1,932,000)	\$ (1,995,265)
4345 FIRE PROTECTION	\$ (2,135,214)	\$ (2,141,331)	\$ (2,245,757)
4351 NOVA SCOTIA POWER	\$ (3,044)	\$ (3,200)	\$ (3,000)
5555 HST OFFSET PAYMENT	\$ (103,091)	\$ (100,000)	\$ (96,000)
* TAXES	\$ (23,136,684)	\$ (23,245,331)	\$ (24,063,580)
4300 CROWN LANDS GRANT IN LIEU	\$ (37,198)	\$ (37,280)	\$ (37,198)
4301 FEDERAL PROPERTY - GRANT IN LIEU	\$ (57,698)	\$ (59,965)	\$ (57,694)
4320 PROVINCIAL PROPERTY GRANT IN LIEU	\$ (83,399)	\$ (62,000)	\$ (83,400)
* GRANTS IN LIEU	\$ (178,295)	\$ (159,245)	\$ (178,292)
4871 SALE OF RECYCLABLES	\$ -	\$ (107,956)	\$ -
4360 ADMINISTRATION FEES	\$ (192,179)	\$ (208,250)	\$ (224,250)
4361 NSF FEES	\$ (500)	\$ (500)	\$ (500)
4370 RDA ADMINISTRATION	\$ (10,500)	\$ -	\$ -
5031 PROGRAM REVENUE	\$ (150,162)	\$ (147,954)	\$ (162,354)
4700 TAX CERTIFICATES	\$ (27,150)	\$ (12,000)	\$ (39,000)
4751 RECORDS INQUIRIES	\$ (77,000)	\$ (92,000)	\$ (67,020)
4809 PLANNING REVENUE	\$ (8,000)	\$ (3,500)	\$ (5,000)
4811 DEVELOPMENT REVENUE	\$ (15,000)	\$ (10,000)	\$ (11,000)
4820 SCRAP METAL	\$ (45,793)	\$ (70,000)	\$ (43,802)
4840 TIPPING FEES	\$ (288,000)	\$ (288,000)	\$ (297,000)
4860 WASTE COLLECTION FEES	\$ (54,500)	\$ (54,500)	\$ (55,590)
* SALE OF SERVICES	\$ (868,784)	\$ (994,660)	\$ (905,516)

SCHEDULE OF REVENUE (CONT'D)

SUMMARY - REVENUE	2013/2014 Projection	2013/2014 Budget	2014/2015 Budget
4346 FIRE DEBT CHARGE RECOVERY REVENUE	\$ (42,133)	\$ (42,133)	\$ (42,212)
4801 DAIRY COMMISSION REVENUE	\$ (13,500)	\$ (19,000)	\$ (15,000)
5040 FACILITY RENTALS	\$ (28,000)	\$ (26,500)	\$ (24,000)
5045 SALE OF COMPOST BINS	\$ (340)	\$ (150)	\$ (150)
5046 POOL PRODUCT SALES	\$ (5,200)	\$ (4,500)	\$ (7,000)
5050 OTHER FINES	\$ (400)	\$ (400)	\$ (400)
5101 BUILDING PERMITS	\$ (90,000)	\$ (90,000)	\$ (90,000)
5120 ANIMAL LICENSES	\$ (6,557)	\$ (6,000)	\$ (6,000)
5130 SEWER HOOKUP	\$ (26,950)	\$ (26,500)	\$ (26,500)
5151 PROTECTIVE SERVICES FINES	\$ (27,500)	\$ (25,000)	\$ (29,000)
5250 LMC - TENANT BASE RENT	\$ (600,474)	\$ (600,474)	\$ (600,474)
5252 LMC - TENANT EXPENSE RECOVERY	\$ (317,789)	\$ (266,961)	\$ (287,023)
5301 SEWER USAGE	\$ (6,480)	\$ (7,460)	\$ (6,480)
5351 RETURN ON INVESTMENTS	\$ (54,000)	\$ (54,000)	\$ (54,000)
5401 INTEREST ON OUTSTANDING TAXES	\$ (102,000)	\$ (90,000)	\$ (94,000)
5426 MISCELLANEOUS REVENUE	\$ (119,053)	\$ (64,617)	\$ (109,347)
5450 INTEREST ON OTHER RECEIVABLES	\$ (2,150)	\$ (1,600)	\$ (1,800)
* REVENUE FROM OWN SOURCES	\$ (1,442,526)	\$ (1,325,295)	\$ (1,393,386)
4802 HOUSEHOLD HAZARDOUS WASTE	\$ (3,500)	\$ (3,500)	\$ (3,500)
4807 RRFB DIVERSION CREDITS	\$ (72,000)	\$ (72,000)	\$ (45,000)
5440 FARM PROPERTY ACREAGE	\$ (106,200)	\$ (105,000)	\$ (108,600)
5540 STUDENT/EMPLOYMENT FUNDING	\$ (7,008)	\$ (4,368)	\$ (24,575)
5570 RECREATION GRANT REVENUE	\$ (40,393)	\$ (27,500)	\$ (34,500)
5580 RESOUCCE RECOVERY FUND BOARD	\$ (52,066)	\$ (52,066)	\$ (84,666)
* TRANSFERS FROM OTHER GOVTS/AGENCIE	\$ (281,167)	\$ (264,434)	\$ (300,841)
5825 OTHER TRANSFERS	\$ (400,000)	\$ (400,000)	\$ (400,000)
* TRANSFER FROM OWN RESERVE/AGENCIES	\$ (400,000)	\$ (400,000)	\$ (400,000)
4815 OBLIGATORY INFRASTRUCTURE REVENUE	\$ (125,483)	\$ (125,483)	\$ (125,483)
* DEFERRED REVENUE	\$ (125,483)	\$ (125,483)	\$ (125,483)
** TOTAL EXPENDITURE (REVENUE)	\$ (26,432,939)	\$ (26,514,448)	\$ (27,367,098)

SCHEDULE OF EXPENSES

SUMMARY - EXPENSES	2013/2014 Projection	2013/2014 Budget	2014/2015 Budget
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COUNCIL

* SALARIES/HONORARIUMS & BENEFITS	\$ 292,886	\$ 300,600	\$ 307,383
* STAFF TRAINING AND EDUCATION	\$ 1,500	\$ 3,100	\$ 2,000
* SUPPLIES	\$ 1,090	\$ 1,000	\$ 1,000
* OTHER OPERATIONAL COSTS	\$ 45,370	\$ 51,595	\$ 48,510
* SERVICES ACQUIRED	\$ 5,000	\$ 5,000	\$ 5,000
* GRANTS TO GROUPS	\$ 13,000	\$ 13,000	\$ 13,000
** SUB-TOTAL EXPENSES	\$ 358,846	\$ 374,295	\$ 376,893

ECONOMIC DEVELOPMENT DEPARTMENT

* SALARIES/HONORARIUMS & BENEFITS	\$ 293,599	\$ 317,935	\$ 315,143
* STAFF TRAINING AND EDUCATION	\$ 2,790	\$ 3,390	\$ 5,790
* SUPPLIES	\$ 7,905	\$ 7,555	\$ 7,190
* OTHER OPERATIONAL COSTS	\$ 127,194	\$ 209,880	\$ 278,800
* SERVICES ACQUIRED	\$ 9,650	\$ 35,000	\$ 36,380
* BUILDINGS/PLANTS/PROPERTY	\$ 11,610	\$ 19,460	\$ 18,260
* FISCAL SERVICES/DEBT	\$ 97,951	\$ 118,458	\$ 123,846
** SUB-TOTAL EXPENSES	\$ 550,699	\$ 711,678	\$ 785,409

FINANCE & ADMINISTRATION DEPARTMENT

* SALARIES/HONORARIUMS & BENEFITS	\$ 1,629,543	\$ 1,732,513	\$ 1,876,411
* STAFF TRAINING AND EDUCATION	\$ 72,231	\$ 77,915	\$ 109,913
* SUPPLIES	\$ 167,690	\$ 218,790	\$ 261,402
* OTHER OPERATIONAL COSTS	\$ 159,241	\$ 163,914	\$ 214,009
* SERVICES ACQUIRED	\$ 460,118	\$ 623,598	\$ 639,727
* EXEMPTIONS/REBATES	\$ 845,000	\$ 805,040	\$ 908,655
* VEHICLES	\$ 6,605	\$ 6,973	\$ 6,625
* BUILDINGS/PLANTS/PROPERTY	\$ 750,110	\$ 833,532	\$ 833,707
* GRANTS TO GROUPS	\$ 50,666	\$ 47,500	\$ 52,242
* TRANSFERS TO AGENCIES	\$ 378,665	\$ 386,060	\$ 384,625
* TRANSFERS TO OWN RESERVES	\$ 45,000	\$ 90,000	\$ 90,000
* FISCAL SERVICES/DEBT	\$ 431,315	\$ 474,001	\$ 518,129
** SUB-TOTAL EXPENSES	\$ 4,996,184	\$ 5,459,836	\$ 5,895,445

SCHEDULE OF EXPENSES (CONT'D)

SUMMARY - EXPENSES	2013/2014 Projection	2013/2014 Budget	2014/2015 Budget
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OPERATIONS GENERAL TAX RATE

* SALARIES/HONORARIUMS & BENEFITS	\$ 709,453	\$ 768,787	\$ 796,624
* STAFF TRAINING AND EDUCATION	\$ 3,030	\$ 8,875	\$ 10,850
* SUPPLIES	\$ 73,578	\$ 61,589	\$ 46,575
* OTHER OPERATIONAL COSTS	\$ 72,980	\$ 78,958	\$ 84,794
* SERVICES ACQUIRED	\$ 2,156,212	\$ 2,133,459	\$ 2,107,770
* VEHICLES	\$ 31,264	\$ 32,272	\$ 31,312
* BUILDINGS/PLANTS/PROPERTY	\$ 63,563	\$ 58,858	\$ 77,820
* TRANSFERS TO AGENCIES	\$ 277,517	\$ 280,820	\$ 281,675
* TRANSFERS TO OWN RESERVES	\$ 168	\$ (444)	\$ 400
* FISCAL SERVICES/DEBT	\$ 149,404	\$ 148,924	\$ 147,484
** EXPENSES	\$ 3,537,169	\$ 3,572,098	\$ 3,585,304

OPERATIONS URBAN SERVICE RATE

* SALARIES/HONORARIUMS & BENEFITS	\$ 337,433	\$ 397,289	\$ 381,149
* SUPPLIES	\$ 6,678	\$ 6,700	\$ 6,900
* OTHER OPERATIONAL COSTS	\$ 130,993	\$ 161,757	\$ 170,670
* SERVICES ACQUIRED	\$ 979,336	\$ 891,640	\$ 927,493
* BUILDINGS/PLANTS/PROPERTY	\$ 247,902	\$ 274,989	\$ 289,820
* TRANSFERS TO OWN RESERVES	\$ 208,879	\$ 209,612	\$ 210,647
* FISCAL SERVICES/DEBT	\$ 844,912	\$ 844,912	\$ 825,905
** SUB-TOTAL EXPENSES	\$ 2,756,133	\$ 2,786,899	\$ 2,812,584

SCHEDULE OF EXPENSES (CONT'D)

SUMMARY - EXPENSES	2013/2014 Projection	2013/2014 Budget	2014/2015 Budget
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PLANNING DEPARTMENT

* SALARIES/HONORARIUMS & BENEFITS	\$ 752,591	\$ 759,452	\$ 874,321
* STAFF TRAINING AND EDUCATION	\$ 4,900	\$ 8,000	\$ 8,795
* SUPPLIES	\$ 15,115	\$ 18,400	\$ 21,600
* OTHER OPERATIONAL COSTS	\$ 10,450	\$ 17,527	\$ 24,530
* SERVICES ACQUIRED	\$ 101,230	\$ 109,500	\$ 42,700
* VEHICLES	\$ 12,883	\$ 16,440	\$ 17,100
* BUILDINGS/PLANTS/PROPERTY	\$ 1,405	\$ 1,600	\$ 1,400
* GRANTS TO GROUPS	\$ 20,500	\$ 20,500	\$ 20,500
** SUB-TOTAL EXPENSES	\$ 919,074	\$ 951,419	\$ 1,010,946

RECREATION & CULTURAL SERVICES

* SALARIES/HONORARIUMS & BENEFITS	\$ 619,954	\$ 613,532	\$ 640,302
* STAFF TRAINING AND EDUCATION	\$ 3,262	\$ 10,074	\$ 9,240
* SUPPLIES	\$ 18,393	\$ 19,385	\$ 24,035
* OTHER OPERATIONAL COSTS	\$ 49,793	\$ 49,595	\$ 54,155
* SERVICES ACQUIRED	\$ 127,079	\$ 71,700	\$ 99,950
* BUILDINGS/PLANTS/PROPERTY	\$ 61,077	\$ 64,584	\$ 80,880
* GRANTS TO GROUPS	\$ 198,648	\$ 198,648	\$ 232,978
* TRANSFERS TO OWN RESERVES	\$ 3,000	\$ 3,000	\$ 3,000
* FISCAL SERVICES/DEBT	\$ 5,400	\$ 5,400	\$ 5,000
** SUB-TOTAL EXPENSES	\$ 1,086,606	\$ 1,035,918	\$ 1,149,540

TRANSFERS & APPROPRIATIONS

* STAFF TRAINING AND EDUCATION	\$ 10,000	\$ 10,000	\$ 10,000
* SERVICES ACQUIRED	\$ 2,147,214	\$ 2,154,831	\$ 2,252,257
* GRANTS TO GROUPS	\$ 67,436	\$ 67,436	\$ 67,436
* TRANSFERS TO AGENCIES	\$ 8,223,768	\$ 8,322,027	\$ 8,604,325
* TRANSFERS TO OWN RESERVES	\$ 573,216	\$ 129,827	\$ (210,015)
* FISCAL SERVICES/DEBT	\$ 938,184	\$ 938,184	\$ 1,026,974
** SUB-TOTAL EXPENSES	\$ 11,959,818	\$ 11,622,305	\$ 11,750,977

***TOTAL EXPENSES	\$ 26,164,529	\$ 26,514,448	\$ 27,367,098
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SIGNIFICANT VARIANCES

Description	Amount
INCREASES / (DECREASES) IN NET COST RESULTING FROM DEPARTMENTAL VARIANCES	
Council	\$ 2,598
Economic Development	\$ (21,451)
Finance & Administration	\$ 287,735
Infrastructure & Operations General Tax Rate	\$ 109,255
Planning & Development	\$ 60,833
Recreation & Culture	\$ 54,222
Sub-Total Departmental Net Impact on GTR	\$ 493,192
(INCREASES) / DECREASES IN NON-DEPARTMENTAL REVENUE	
Decrease in Sportsplex Levy (Net of \$10K contribution from general tax rate)	\$ 9,813
Increase in Aliant Grant (based on current year projection)	\$ (5,500)
Increase in Tax Certificates	\$ (2,020)
Decrease in HST Offset Grant (based on average of prior 3 years)	\$ 4,000
Net increase in Grants in Lieu	\$ (15,518)
Increase in Administration Fee Revenue (offset of internal departmental chargebacks)	\$ (16,000)
Increase in fines and interest on tax receivable (higher outstanding rec'ble)	\$ (8,200)
Net decrease in Forest Property (offset by increase in Farm Property Acreage)	\$ 3,520
Increase in revenue from WEP programming (offset by increase in Fin & Admin Training budget)	\$ (24,575)
Net decrease in various other General Revenue	\$ (190)
Sub-Total Increase in General Revenue	\$ (54,670)
INCREASES / (DECREASES) IN TRANSFERS & APPROPRIATIONS	
Fire Department Levy Revenue & Expenses	
Increase in Fire Protection Revenue (due to assessment increase)	\$ (104,426)
Increase in Fire Protection Expense (levy paid to fire departments)	\$ 104,426
Sub-Total Affect of Variances in Fire Department Levy Revenue & Expenses	\$ -
Decrease in Legal Fees - Fire Department (reserve maximized)	\$ (7,000)
Increase in Public Housing Costs	\$ 1,190
Increase in School Board Costs (5% increase)	\$ 209,540
Decrease in Corrections Costs (<1% decrease)	\$ (2,930)
Increase in RCMP Policing Costs (estimated 2.3% increase - 23 officers)	\$ 74,498
Increase in Debt Servicing - Park Road Extension	\$ 72,468
Net increase in Debt Servicing Costs	\$ 16,208
Sub-Total Increase in Transfers & Appropriations (Net of Reserve Transfers)	\$ 363,974
VARIANCES TRANSFERS TO/FROM RESERVES (excluding \$246,903 in Departmental Variances)	
Decrease in transfers to Repay Operating Contingencies (Waste Fee, Energy Audit Work)	\$ (102,958)
Increase in transfers to Capital Reserves (capital budget items)	\$ 10,000
Sub-Total Increase in Transfers from Reserves	\$ (92,958)
NET IMPACT ON GENERAL TAX RATE	\$ 709,538

GENERAL TAX RATES

ONE CENT RAISES

ASSESSMENT VALUES** 2014/2015

	Residential	Resource		Commercial	Total
Assessment 2013	\$ 1,304,283,000	\$ 44,031,700		\$ 122,558,900	\$ 1,470,873,600
Assessment 2014	\$ 1,357,199,500	\$ 44,686,400		\$ 129,223,200	\$ 1,531,109,100
% Increase	4.1%	1.5%		5.4%	
One Cent Raises:			Total		Total
2013 \$0.01/per \$100	\$ 130,428	\$ 4,403	\$ 134,831	\$ 12,256	\$ 12,256
2014 \$0.01/per \$100	\$ 135,720	\$ 4,469	\$ 140,189	\$ 12,922	\$ 12,922

** 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 9,733 dwelling units in 2014 compared to 9,660 in 2013, an increase of 73 units.

The assessment CAP is 0.9% for 2014/2015

In 2007 the capping of assessments resulted in the loss of taxable assessment of approximately \$5 million.
 In 2008 the capping of assessments resulted in the loss of taxable assessment of approximately \$80 million.
 In 2009 the capping of assessments resulted in the loss of taxable assessment of approximately \$120 million.
 In 2010 the capping of assessments resulted in the loss of taxable assessment of approximately \$180 million.
 In 2011 the capping of assessments resulted in the loss of taxable assessment of approximately \$186 million.
 In 2012 the capping of assessments resulted in the loss of taxable assessment of approximately \$152 million.
 In 2013 the capping of assessments resulted in the loss of taxable assessment of approximately \$237 million.
 In 2014 the capping of assessments resulted in the loss of taxable assessment of approximately \$245 million.

Based on the 2013 general tax rate, this would have generated an additional \$2.1M in revenue for 2014.

In 2014, 8,871 of 10,979 residential accounts are capped to some degree (81%).

GENERAL TAX RATES - 2014/2015

Amount to be raised by taxation		\$	17,689,445
Could be obtained by:			
	Rate	1 cent	
Commercial \$ 2.70	\$ 2.7000	\$ 12,922	\$ 3,489,026
Per Dwelling Unit Charge of \$205 for Waste Management Fee	\$ 205	9733	\$ 1,995,265
Residential \$0.8706 (no change from 13/14)	\$ 0.8706	\$ 135,720	\$ 11,815,779
Resource \$0.8706 (no change from 13/14)	\$ 0.8706	\$ 4,469	\$ 389,040
Small variance transferred from reserves			\$ 335
			<u>\$ 17,689,445</u>
13/14 Residential/Resource Rate	\$ 0.8706		
13/14 Commercial Rate	\$ 2.7000		
Analysis of Assessment Increase on Revenue:			
Residential Tax Revenue from Assessment Growth		\$	466,002
Commercial Tax Revenue from Assessment Growth		\$	179,936
Revenue increase if 2014/2015 rates were the same as 2013/2014		\$	<u>645,938</u>
HISTORY:			
Year	Amount to be raised by Taxation		
2007/2008	\$ 11,472,604 - \$726,889 increase over 06/07		
2008/2009	\$ 12,413,064 - \$940,460 increase over 07/08		
2009/2010	\$ 13,499,738 - \$1,086,674 increase over 08/09		
2010/2011	\$ 14,061,368 - \$561,630 increase over 09/10		
2011/2012	\$ 15,009,037 - \$947,669 increase over 10/11		
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		
	Shortfall from 13-14 to 14-15 Budget	\$	709,538
	Increase from Residential/Resource Assessment Growth	\$	(466,002)
	Increase from Commercial Assessment Growth	\$	(179,936)
	Increase in Waste Management Fee Revenue		(\$63,265)
	Deficit based on 13-14 rates	\$	335
	One Cent Raises	\$	140,189
	Proposed Increase in Residential/Resource Tax Rate	\$	-

TAX BURDEN

GENERAL TAX RATE BURDEN

District	Adjusted Average Residential Assessment*			General Tax Rate		General Tax Burden							
	2013	2014		2013	2014	2013	2013 per DU	2013 Total	2014	2014 per DU	2014 Total	% INCREASE	\$ INCREASE
1 - Enfield	\$ 160,610	\$ 162,055	SERV.	\$ 0.8706	\$ 0.8706	\$ 1,398.34	\$ 200	\$ 1,598.34	\$ 1,410.85	\$ 205	\$ 1,615.85	1.08%	\$ 17.52
2 - Elmsdale	\$ 129,314	\$ 130,478	SERV.	\$ 0.8706	\$ 0.8706	\$ 1,125.86	\$ 200	\$ 1,325.86	\$ 1,135.94	\$ 205	\$ 1,340.94	1.12%	\$ 15.08
3 - Milford	\$ 117,485	\$ 118,542	SERV.	\$ 0.8706	\$ 0.8706	\$ 1,022.87	\$ 200	\$ 1,222.87	\$ 1,032.03	\$ 205	\$ 1,237.03	1.14%	\$ 14.15
3 - Milford	\$ 117,485	\$ 118,542	UNSERV(st lt, SW)	\$ 0.8706	\$ 0.8706	\$ 1,022.87	\$ 200	\$ 1,222.87	\$ 1,032.03	\$ 205	\$ 1,237.03	1.14%	\$ 14.15
3 - Milford	\$ 117,485	\$ 118,542	UNSERV(SW)	\$ 0.8706	\$ 0.8706	\$ 1,022.87	\$ 200	\$ 1,222.87	\$ 1,032.03	\$ 205	\$ 1,237.03	1.14%	\$ 14.15
4 - Shubenacadie	\$ 89,744	\$ 90,552	SERV.	\$ 0.8706	\$ 0.8706	\$ 781.35	\$ 200	\$ 981.35	\$ 788.35	\$ 205	\$ 993.35	1.21%	\$ 12.00
4 - Shubenacadie	\$ 89,744	\$ 90,552	UNSERV(st lt, SW)	\$ 0.8706	\$ 0.8706	\$ 781.35	\$ 200	\$ 981.35	\$ 788.35	\$ 205	\$ 993.35	1.21%	\$ 12.00
4 - Shubenacadie	\$ 89,744	\$ 90,552	UNSERV(SW)	\$ 0.8706	\$ 0.8706	\$ 781.35	\$ 200	\$ 981.35	\$ 788.35	\$ 205	\$ 993.35	1.21%	\$ 12.00
5 - Maitland	\$ 66,513	\$ 67,112	UNS.	\$ 0.8706	\$ 0.8706	\$ 579.09	\$ 200	\$ 779.09	\$ 584.28	\$ 205	\$ 789.28	1.29%	\$ 10.19
6 - Noel	\$ 60,783	\$ 61,330	UNS.	\$ 0.8706	\$ 0.8706	\$ 529.20	\$ 200	\$ 729.20	\$ 533.94	\$ 205	\$ 738.94	1.32%	\$ 9.74
7 - Lantz	\$ 143,765	\$ 145,059	SERV.	\$ 0.8706	\$ 0.8706	\$ 1,251.68	\$ 200	\$ 1,451.68	\$ 1,262.88	\$ 205	\$ 1,467.88	1.10%	\$ 16.21
8 - Gore	\$ 69,668	\$ 70,295	UNS.	\$ 0.8706	\$ 0.8706	\$ 606.56	\$ 200	\$ 806.56	\$ 611.99	\$ 205	\$ 816.99	1.28%	\$ 10.43
9 - Nine Mile River	\$ 133,313	\$ 134,513	UNS. (St Lt)	\$ 0.8706	\$ 0.8706	\$ 1,160.68	\$ 200	\$ 1,360.68	\$ 1,171.07	\$ 205	\$ 1,376.07	1.12%	\$ 15.39
10 - Enfield Horne Settlement	\$ 199,157	\$ 200,949	UNSERV(st lt)	\$ 0.8706	\$ 0.8706	\$ 1,733.94	\$ 200	\$ 1,933.94	\$ 1,749.46	\$ 205	\$ 1,954.46	1.05%	\$ 20.52
-11 - Rawdon	\$ 131,975	\$ 133,163	UNSERV(st lt)	\$ 0.8706	\$ 0.8706	\$ 1,149.03	\$ 200	\$ 1,349.03	\$ 1,159.32	\$ 205	\$ 1,364.32	1.12%	\$ 15.29
11 - Rawdon	\$ 90,966	\$ 91,785	UNS.	\$ 0.8706	\$ 0.8706	\$ 791.99	\$ 200	\$ 991.99	\$ 799.08	\$ 205	\$ 1,004.08	1.20%	\$ 12.09
12 - Uniacke/East Uniacke	\$ 109,268	\$ 110,251	UNS.	\$ 0.8706	\$ 0.8706	\$ 951.33	\$ 200	\$ 1,151.33	\$ 959.85	\$ 205	\$ 1,164.85	1.16%	\$ 13.51
13 - Uniacke/Lakelands	\$ 132,185	\$ 133,375	UNS.	\$ 0.8706	\$ 0.8706	\$ 1,150.86	\$ 200	\$ 1,350.86	\$ 1,161.16	\$ 205	\$ 1,366.16	1.12%	\$ 15.31

* Adjusted Average Residential Assessment - 2007 average assessment adjusted by the prescribed CAP rate in each year.

- Actual 2012 Assessment increased by CAP for 2013 & 2014

TOTAL TAX RATE BURDEN - INCLUDING AREA RATES

District	Adjusted Average Residential Assessment*			Total Tax Rate		Total Tax Burden						Wastewater Fee	2014 Total	% INCREASE	\$ INCREASE
	2013	2014		2013	2014	2013	2013 per DU	Wastewater Fee	2013 Total	2014	2014 per DU				
1 - Enfield	\$ 160,610	\$ 162,055	SERV.	\$ 1.2028	\$ 1.1806	\$ 1,931.88	\$ 200	\$ 160	\$ 2,291.88	\$ 1,913.22	\$ 205	\$ 200	\$ 2,318.22	1.15%	\$ 26.34
2 - Elmsdale	\$ 129,314	\$ 130,478	SERV.	\$ 1.2228	\$ 1.2006	\$ 1,581.30	\$ 200	\$ 160	\$ 1,941.30	\$ 1,566.52	\$ 205	\$ 200	\$ 1,971.52	1.56%	\$ 30.22
3 - Milford	\$ 117,485	\$ 118,542	SERV.	\$ 1.3908	\$ 1.3866	\$ 1,634.03	\$ 200	\$ -	\$ 1,834.03	\$ 1,643.70	\$ 205	\$ -	\$ 1,848.70	0.80%	\$ 14.67
3 - Milford	\$ 117,485	\$ 118,542	UNSERV(st lt, SW)	\$ 1.0908	\$ 1.0986	\$ 1,281.57	\$ 200	\$ -	\$ 1,481.57	\$ 1,302.30	\$ 205	\$ -	\$ 1,507.30	1.74%	\$ 25.73
3 - Milford	\$ 117,485	\$ 118,542	UNSERV(SW)	\$ 1.0708	\$ 1.0786	\$ 1,258.08	\$ 200	\$ -	\$ 1,458.08	\$ 1,278.59	\$ 205	\$ -	\$ 1,483.59	1.75%	\$ 25.52
4 - Shubenacadie	\$ 89,744	\$ 90,552	SERV.	\$ 1.4628	\$ 1.4506	\$ 1,312.81	\$ 200	\$ 160	\$ 1,672.81	\$ 1,313.57	\$ 205	\$ 200	\$ 1,718.57	2.74%	\$ 45.76
4 - Shubenacadie	\$ 89,744	\$ 90,552	UNSERV(st lt, SW)	\$ 1.1008	\$ 1.1086	\$ 987.94	\$ 200	\$ -	\$ 1,187.94	\$ 1,003.86	\$ 205	\$ -	\$ 1,208.86	1.76%	\$ 20.92
4 - Shubenacadie	\$ 89,744	\$ 90,552	UNSERV(SW)	\$ 1.0708	\$ 1.0886	\$ 961.01	\$ 200	\$ -	\$ 1,161.01	\$ 985.75	\$ 205	\$ -	\$ 1,190.75	2.56%	\$ 29.73
5 - Maitland	\$ 66,513	\$ 67,112	UNS.	\$ 1.0406	\$ 1.0406	\$ 692.16	\$ 200	\$ -	\$ 892.16	\$ 698.37	\$ 205	\$ -	\$ 903.37	1.26%	\$ 11.21
6 - Noel	\$ 60,783	\$ 61,330	UNS.	\$ 1.0406	\$ 1.0406	\$ 632.53	\$ 200	\$ -	\$ 832.53	\$ 638.20	\$ 205	\$ -	\$ 843.20	1.28%	\$ 10.67
7 - Lantz	\$ 143,765	\$ 145,059	SERV.	\$ 1.2228	\$ 1.2006	\$ 1,758.02	\$ 200	\$ 160	\$ 2,118.02	\$ 1,741.58	\$ 205	\$ 200	\$ 2,146.58	1.35%	\$ 28.56
8 - Gore	\$ 69,668	\$ 70,295	UNS.	\$ 1.0506	\$ 1.0506	\$ 731.96	\$ 200	\$ -	\$ 931.96	\$ 738.52	\$ 205	\$ -	\$ 943.52	1.24%	\$ 11.56
9 - Nine Mile River	\$ 133,313	\$ 134,513	UNS. (St Lt)	\$ 1.0958	\$ 1.0936	\$ 1,460.90	\$ 200	\$ -	\$ 1,660.90	\$ 1,471.03	\$ 205	\$ -	\$ 1,676.03	0.91%	\$ 15.14
10 - Enfield Horne Settlement	\$ 199,157	\$ 200,949	UNSERV(st lt)	\$ 1.0308	\$ 1.0366	\$ 2,052.99	\$ 200	\$ -	\$ 2,252.99	\$ 2,083.04	\$ 205	\$ -	\$ 2,288.04	1.56%	\$ 35.05
-11 - Rawdon	\$ 131,975	\$ 133,163	UNSERV(st lt)	\$ 1.0806	\$ 1.0836	\$ 1,426.18	\$ 200	\$ -	\$ 1,626.18	\$ 1,442.95	\$ 205	\$ -	\$ 1,647.95	1.34%	\$ 21.78
11 - Rawdon	\$ 90,966	\$ 91,785	UNS.	\$ 1.0406	\$ 1.0406	\$ 946.63	\$ 200	\$ -	\$ 1,146.63	\$ 955.11	\$ 205	\$ -	\$ 1,160.11	1.18%	\$ 13.49
12 -Uniacke/East Uniacke	\$ 109,268	\$ 110,251	UNS.	\$ 1.0389	\$ 1.0392	\$ 1,135.23	\$ 200	\$ -	\$ 1,335.23	\$ 1,145.73	\$ 205	\$ -	\$ 1,350.73	1.16%	\$ 15.50
13 - Uniacke/Lakelands	\$ 132,185	\$ 133,375	UNS.	\$ 1.0389	\$ 1.0392	\$ 1,373.32	\$ 200	\$ -	\$ 1,573.32	\$ 1,386.03	\$ 205	\$ -	\$ 1,591.03	1.13%	\$ 17.71

* Adjusted Average Residential Assessment - 2007 average assessment adjusted by the prescribed CAP rate in each year.

- Actual 2012 Assessment increased by CAP for 2013 & 2014

District	Total Tax Burden		% Increase	\$ Increase
	2013	2014		
1 - Enfield	\$ 2,291.88	\$ 2,318.22	1.1%	\$ 26.34
2 - Elmsdale	\$ 1,941.30	\$ 1,971.52	1.6%	\$ 30.22
3 - Milford	\$ 1,834.03	\$ 1,848.70	0.8%	\$ 14.67
4 - Shubenacadie	\$ 1,672.81	\$ 1,718.57	2.7%	\$ 45.76
5 - Maitland	\$ 892.16	\$ 903.37	1.3%	\$ 11.21
6 - Noel	\$ 832.53	\$ 843.20	1.3%	\$ 10.67
7 - Lantz	\$ 2,118.02	\$ 2,146.58	1.3%	\$ 28.56
8 - Gore	\$ 931.96	\$ 943.52	1.2%	\$ 11.56
9 - Nine Mile River	\$ 1,660.90	\$ 1,676.03	0.9%	\$ 15.14
10 - Enfield Horne Settlement	\$ 2,252.99	\$ 2,288.04	1.6%	\$ 35.05
-11 - Rawdon	\$ 1,626.18	\$ 1,647.95	1.3%	\$ 21.78
11 - Rawdon	\$ 1,146.63	\$ 1,160.11	1.2%	\$ 13.49
12 -Uniacke/East Uniacke	\$ 1,335.23	\$ 1,350.73	1.2%	\$ 15.50
13 - Uniacke/Lakelands	\$ 1,573.32	\$ 1,591.03	1.1%	\$ 17.71

COMMERCIAL ASSESSMENTS WITH ASSUMPTIONS (BY EXAMPLE ONE ACCOUNT)

	Overall Commercial		% Increase	Total Tax Burden		\$ Increase
	2013/2014	2014/2015		2013/2014	2014/2015	
Elmsdale Park *	\$ 418,000	\$ 428,000	2.39%	\$ 15,967	\$ 16,177	\$ 210
Mt Uniacke Park	\$ 556,400	\$ 605,100	8.75%	\$ 16,052	\$ 17,457	\$ 1,405
Shubenacadie District*	\$ 129,300	\$ 124,700	-3.56%	\$ 5,122	\$ 4,898	\$ (169)
Kennetcook District	\$ 131,300	\$ 131,500	0.15%	\$ 3,768	\$ 3,774	\$ 246

*Includes \$50 increase per year for Wastewater Management Fee

COMPARATIVE TAX RATES

	2013 Rate	2014 Rate	Increase (Decrease)
General Tax Rate - Residential*	\$ 0.3058	\$ 0.3096	\$ 0.0038
General Tax Rate - Resource*	\$ 0.3058	\$ 0.3096	\$ 0.0038
General Tax Rate - Commercial*	\$ 2.1352	\$ 2.1390	\$ 0.0038
General Tax Rate - Mandatory Provincial Funding*	\$ 0.3485	\$ 0.3483	\$ (0.0002)
General Tax Rate - RCMP Services**	\$ 0.2163	\$ 0.2127	\$ (0.0036)
Waste Management Fee (Per Dwelling Unit)	\$ 200.00	\$ 205.00	\$ 5.0000
Commercial Serviced Levy Rate (R2)	\$ 0.9400	\$ 0.9000	\$ (0.0400)
Commercial Serviced Levy Rate - Milford (M2)	\$ 1.2600	\$ 1.2600	
Residential Serviced Levy Rate (R1)	\$ 0.1820	\$ 0.1620	\$ (0.0200)
Residential Serviced Levy Rate - Shubenacadie (SR1)	\$ 0.3020	\$ 0.2820	\$ (0.0200)
Residential Serviced Levy Rate - Milford (M1)	\$ 0.3400	\$ 0.3280	\$ (0.0120)
Urban Sidewalks and Streetlights Rate (R4)	\$ 0.0400	\$ 0.0400	
Urban Sidewalks Rate (R5)	\$ 0.0200	\$ 0.0200	
Urban Sidewalks Rate (R6)	\$ 0.0100	\$ 0.0200	\$ 0.0100
Mt Uniacke Streetlights- Park/Subdivision Rate (L9)	\$ 0.0200	\$ 0.0200	
Mt Uniacke Safety Streetlights Rate (L10)	\$ 0.0033	\$ 0.0036	\$ 0.0003
Rawdon Streetlights Rate (L8)	\$ 0.0400	\$ 0.0430	\$ 0.0030
Shubenacadie (differential on USR)	\$ 0.1200	\$ 0.1200	
Milford (differential on USR)	\$ 0.0900	\$ 0.0900	
Shubenacadie Area Rate (WU Deficit)	\$ 0.1000	\$ 0.1000	
Enfield Horne Settlement - Streetlights Rate (R3)	\$ 0.0100	\$ 0.0180	\$ 0.0080
Nine Mile River- Streetlights Rate (LN9)	\$ 0.0250	\$ 0.0250	
Sportsplex Area Rate (Commercial and Residential only)	\$ 0.0302	\$ 0.0280	\$ (0.0022)
Gore District Recreation Fund Area Rate (GR)	\$ 0.0100	\$ 0.0100	
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)	\$ 0.1500	\$ 0.1600	\$ 0.0100
Shubenacadie Fire Department Levy (K5)	\$ 0.1600	\$ 0.1700	\$ 0.0100
Maitland Fire Department Levy (K6)	\$ 0.1700	\$ 0.1700	
Noel Fire Department Levy (K7)	\$ 0.1700	\$ 0.1700	
Walton Fire Department Levy (K8)	\$ 0.1700	\$ 0.1700	
Gore Fire Department Levy (G1)	\$ 0.1700	\$ 0.1700	
Kennetcook Fire Department Levy (G2)	\$ 0.1700	\$ 0.1700	
NMRiver Fire Department Levy (G3)	\$ 0.1700	\$ 0.1700	
Rawdon Fire Department Levy (G4)	\$ 0.1700	\$ 0.1700	
Mt Uniacke Fire Department Levy (G5)	\$ 0.1650	\$ 0.1650	
Brooklyn Fire Department Levy (G6)	\$ 0.1700	\$ 0.1700	
Wastewater Management Fee (rate/1,000 gallons of water)(Full Recovery \$9.82)	\$ 4.00	\$ 5.00	\$ 1.00

* Mandatory Provincial Funding rate includes Public Housing, Education, Regional Library, Corrections and PVSC costs; 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 = \$.8706; Total General Commercial tax rate = \$2.70
(these will be used for Provincial Reporting purposes)

ALL INCLUSIVE RATES:

	2013 Rate	2014 Rate	Increase (Decrease)
Enfield - Residential Serviced			
Urban Service Rate	\$ 0.1820	\$ 0.1620	
General Tax Rate - Residential	\$ 0.8706	\$ 0.8706	
Sportsplex Levy	\$ 0.0302	\$ 0.0280	
Fire	\$ 0.1200	\$ 0.1200	
	\$ 1.2028	\$ 1.1806	\$ (0.0222)
Enfield - Residential Unserviced (Sidewalks/Streetlights)			
Urban Service Rate	\$ 0.0100	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8706	\$ 0.8706	
Sportsplex Levy	\$ 0.0302	\$ 0.0280	
Fire	\$ 0.1200	\$ 0.1200	
	\$ 1.0308	\$ 1.0586	\$ 0.0278
Enfield Horne Settlement - Residential Unserviced (Streetlights only)			
Urban Service Rate	\$ 0.0100	\$ 0.0180	
General Tax Rate - Residential	\$ 0.8706	\$ 0.8706	
Sportsplex Levy	\$ 0.0302	\$ 0.0280	
Fire	\$ 0.1200	\$ 0.1200	
	\$ 1.0308	\$ 1.0366	\$ 0.0058
Enfield - Commercial Serviced			
Urban Service Rate	\$ 0.9400	\$ 0.9000	
General Tax Rate - Commercial	\$ 2.7000	\$ 2.7000	
Sportsplex Levy	\$ 0.0302	\$ 0.0280	
Fire	\$ 0.1200	\$ 0.1200	
	\$ 3.7902	\$ 3.7480	\$ (0.0422)
Lantz - Residential Serviced			
Urban Service Rate	\$ 0.1820	\$ 0.1620	
General Tax Rate - Residential	\$ 0.8706	\$ 0.8706	
Sportsplex Levy	\$ 0.0302	\$ 0.0280	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 1.2228	\$ 1.2006	\$ (0.0222)
Lantz - Commercial Serviced			
Urban Service Rate	\$ 0.9400	\$ 0.9000	
General Tax Rate - Commercial	\$ 2.7000	\$ 2.7000	
Sportsplex Levy	\$ 0.0302	\$ 0.0280	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 3.8102	\$ 3.7680	\$ (0.0422)
Elmsdale - Residential Serviced			
Urban Service Rate	\$ 0.1820	\$ 0.1620	
General Tax Rate - Residential	\$ 0.8706	\$ 0.8706	
Sportsplex Levy	\$ 0.0302	\$ 0.0280	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 1.2228	\$ 1.2006	\$ (0.0222)

	2013 Rate	2014 Rate	Increase (Decrease)
Elmsdale - Commercial Serviced			
Urban Service Rate	\$ 0.9400	\$ 0.9000	
General Tax Rate - Commercial	\$ 2.7000	\$ 2.7000	
Sportsplex Levy	\$ 0.0302	\$ 0.0280	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 3.8102	\$ 3.7680	\$ (0.0422)
Shubenacadie-Residential Serviced			
Urban Service Rate	\$ 0.3020	\$ 0.2820	
General Tax Rate - Residential	\$ 0.8706	\$ 0.8706	
Water utility Deficit	\$ 0.1000	\$ 0.1000	
Sportsplex Levy	\$ 0.0302	\$ 0.0280	
Fire	\$ 0.1600	\$ 0.1700	
	\$ 1.4628	\$ 1.4506	\$ (0.0122)
Shubenacadie-Residential Unserviced (streetlights/sidewalks)			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8706	\$ 0.8706	
Sportsplex Levy	\$ 0.0302	\$ 0.0280	
Fire	\$ 0.1600	\$ 0.1700	
	\$ 1.1008	\$ 1.1086	\$ 0.0078
Shubenacadie-Residential Unserviced (sidewalks only)			
Urban Service Rate	\$ 0.0100	\$ 0.0200	
General Tax Rate - Residential	\$ 0.8706	\$ 0.8706	
Sportsplex Levy	\$ 0.0302	\$ 0.0280	
Fire	\$ 0.1600	\$ 0.1700	
	\$ 1.0708	\$ 1.0886	\$ 0.0178
Shubenacadie-Commercial Serviced			
Urban Service Rate	\$ 0.9400	\$ 0.9000	
General Tax Rate - Commercial	\$ 2.7000	\$ 2.7000	
Water utility Deficit	\$ 0.1000	\$ 0.1000	
Sportsplex Levy	\$ 0.0302	\$ 0.0280	
Fire	\$ 0.1600	\$ 0.1700	
	\$ 3.9302	\$ 3.8980	\$ (0.0322)
Milford-Residential Serviced			
Urban Service Rate	\$ 0.3400	\$ 0.3280	
General Tax Rate - Residential	\$ 0.8706	\$ 0.8706	
Sportsplex Levy	\$ 0.0302	\$ 0.0280	
Fire	\$ 0.1500	\$ 0.1600	
	\$ 1.3908	\$ 1.3866	\$ (0.0042)
Milford-Residential Unserviced (streetlights/sidewalks)			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8706	\$ 0.8706	
Sportsplex Levy	\$ 0.0302	\$ 0.0280	
Fire	\$ 0.1500	\$ 0.1600	
	\$ 1.0908	\$ 1.0986	\$ 0.0078

ALL INCLUSIVE RATES:

	2013 Rate	2014 Rate	Increase (Decrease)
Milford-Residential Unserviced (sidewalks only)			
Urban Service Rate	\$ 0.0200	\$ 0.0200	
General Tax Rate - Residential	\$ 0.8706	\$ 0.8706	
Sportsplex Levy	\$ 0.0302	\$ 0.0280	
Fire	\$ 0.1500	\$ 0.1600	
	\$ 1.0708	\$ 1.0786	\$ 0.0078
Milford-Commercial Serviced			
Urban Service Rate	\$ 1.2600	\$ 1.2600	
General Tax Rate - Commercial	\$ 2.7000	\$ 2.7000	
Sportsplex Levy	\$ 0.0302	\$ 0.0280	
Fire	\$ 0.1500	\$ 0.1600	
	\$ 4.1402	\$ 4.1480	\$ 0.0078
Mt Uniacke-Residential			
General Tax Rate - Residential	\$ 0.8706	\$ 0.8706	
Fire	\$ 0.1650	\$ 0.1650	
Safety Streetlights L10	\$ 0.0033	\$ 0.0036	
	\$ 1.0389	\$ 1.0392	\$ 0.0003
Mt Uniacke-Commercial			
General Tax Rate - Commercial	\$ 2.7000	\$ 2.7000	
Fire	\$ 0.1650	\$ 0.1650	
Street Lights	\$ 0.0200	\$ 0.0200	
	\$ 2.8850	\$ 2.8850	\$ (0.0000)
Rawdon-Residential With Streetlights			
General Tax Rate - Residential	\$ 0.8706	\$ 0.8706	
Fire	\$ 0.1700	\$ 0.1700	
Street Lights	\$ 0.0400	\$ 0.0430	
	\$ 1.0806	\$ 1.0836	\$ 0.0030
Gore-Residential			
General Tax Rate - Residential	\$ 0.8706	\$ 0.8706	
Gore District Recreation Fund Area Rate	\$ 0.0100	\$ 0.0100	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0506	\$ 1.0506	\$ (0.0000)
Rural Areas-Residential			
General Tax Rate - Residential	\$ 0.8706	\$ 0.8706	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0406	\$ 1.0406	\$ (0.0000)
Rural Areas-Commercial			
General Tax Rate - Commercial	\$ 2.7000	\$ 2.7000	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 2.8700	\$ 2.8700	\$ (0.0000)
Nine Mile River-Residential			
General Tax Rate - Residential	\$ 0.8706	\$ 0.8706	
Street Lights	\$ 0.0250	\$ 0.0250	
Sportsplex Levy	\$ 0.0302	\$ 0.0280	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0958	\$ 1.0936	\$ (0.0022)

URBAN SERVICE RATES

	2013/2014		2014/2015	
	Projection	Budget	Budget	
Revenues				
Residential Serviced Levy	GL 4015	\$ 930,857	\$ 931,056	\$ 861,719
Wastewater Management Fee	GL 4017	471,000	511,365	586,518
Differential Rate Shubie/Milford	GL 4015	79,008	79,056	80,671
Commercial Serviced Levy	GL 4015	614,223	613,738	610,337
Outside Serviced Area Levy	GL 4015	33,725	33,876	22,275
Grant from Deed Transfer Tax	GL 5825	400,000	400,000	400,000
Obligatory Infrastructure Revenue	GL 4815	125,483	125,483	125,483
Sewer Usage Revenue	GL 5301	6,480	7,460	6,480
Sewer Hook-Up Revenue	GL 5130	26,950	26,500	26,500
Federal Properties - Grant in Lieu	GL 4301	13,694	10,365	13,694
Irving Servicing Agreement	GL 5426	44,556	48,000	78,907
		\$ 2,745,976	\$ 2,786,899	\$ 2,812,584
Expenditures				
Operating Costs		\$ 976,194	\$ 1,002,502	\$ 1,008,162
Professional Fees		142,582	161,608	159,837
Streetlights Expense		41,005	50,284	70,205
Hydrant Expense		542,561	516,897	537,828
Debt charges - Sidewalks		651,101	651,101	638,178
Debt charges - Sewers		145,806	146,890	148,232
Debt charges - Streetlights		48,005	48,005	39,495
Transfers to Reserves		208,879	209,612	210,647
		\$ 2,756,133	\$ 2,786,899	\$ 2,812,584
Operating (Income) Loss				
		\$ 10,157	\$ 0	\$ 0

ASSESSMENT VALUES AND RATES	One ¢ Raises	2013/2014		2014/2015
		USR Rates	Increase/ (Decrease)	USR Rates
Residential Serviced Levy (R1-SR1-M1)	\$ 50,998			
Wastewater Management Fee				\$ 5
Commercial Serviced Levy (R2 & SR2)	\$ 6,718			
Enfield/Elmsdale Outside Serviced Area (R4)	\$ 407			
Milford/Shubenacadie (SW/SL-R4)	\$ 3,527			
Milford SW Only (R5)	\$ 2,179			
Shubenacadie SW Only (R6)	\$ 3,402			
Reg'l Residential Serviced Levy	R1	\$ 0.250	\$ (0.012)	\$ 0.238
Adjustment for Wastewater Fee		\$ (0.068)	\$ (0.008)	\$ (0.076)
Billable Regional Residential USR		\$ 0.182	\$ (0.020)	\$ 0.162
Shubie Residential Serviced Levy	SR1	\$ 0.250	\$ (0.012)	\$ 0.238
Shubie USR Surcharge		\$ 0.120	\$ -	\$ 0.120
Adjustment for Wastewater Fee		\$ (0.068)	\$ (0.008)	\$ (0.076)
Billable Shubie Residential USR		\$ 0.302	\$ (0.020)	\$ 0.282
Milford Residential Serviced Levy	MR1	\$ 0.250	\$ (0.012)	\$ 0.238
Milford USR Surcharge		\$ 0.090		\$ 0.090
Adjustment for Wastewater Fee		\$ -	\$ -	\$ -
Billable Milford Residential USR		\$ 0.340	\$ (0.012)	\$ 0.328
Reg'l & Shubie Commercial Serviced Levy	R2	\$ 1.260	\$ -	\$ 1.260
Adjustment for Wastewater Fee		\$ (0.320)	\$ (0.040)	\$ (0.360)
Billable Regl/Shub Commercial USR		\$ 0.940	\$ (0.040)	\$ 0.900
Milford Commercial Serviced Levy	MR2	\$ 1.260	\$ -	\$ 1.260
Adjustment for Wastewater Fee		\$ -	\$ -	\$ -
Billable Milford Commercial USR		\$ 1.260	\$ -	\$ 1.260
Rate - Enfield/Elmsdale O/S Service	R4	\$ 0.010	\$ 0.030	\$ 0.040
Rate - Milford - SL/SW	R4	\$ 0.040	\$ -	\$ 0.040
Rate Shubenacadie - SL/SW	R4	\$ 0.040	\$ -	\$ 0.040
Rate Milford - SW	R5	\$ 0.020	\$ -	\$ 0.020
Rate Shubenacadie - SW	R6	\$ 0.010	\$ 0.010	\$ 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 2014/2015 reflects no change in the commercial serviced rate and a decrease of 1.2¢ for residential customers.

There are customers outside of the urban serviced area that are charged nominal rates for streetlight and sidewalk services. Throughout the corridor, these rates have varied from district to district; the 2014/2015 budget was prepared with some changes to this structure:

- A new streetlight rate (\$0.018/\$100) for Enfield Horne Settlement has been created and these accounts have all been moved out of the Urban Service Rate onto an independent streetlight rate captured in the Infrastructure & Operations department budget (general section). Removing these lights reduced the USR by .2 of a cent. This represents a .8 of a cent increase for these properties.
- All residents in Milford and Shubenacadie, who pay for Sidewalks Only will be 2 cents in 2014/2015 (up for Shubenacadie properties from 1 cent)
- All residents in the corridor who pay for Sidewalks & Streetlights will pay 4 cents in 2014/2015 (up for Elmsdale/Enfield properties from 1 cent; a minimal number of accounts will be affected (<40))

In 2014, 40% of the Deed Transfer Tax (DTT) revenue collected by the Municipality of East Hants, to a maximum of \$400,000 (2013: \$400,000) is 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 (WMF) 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 WMF - they continue to pay the USR with an equivalent charge on assessment for wastewater services.

In 2014 an additional \$1.00 has been added to the WMF - the charge will be \$5.00 per 1,000 gallons of water consumed (2013: \$4.00). To offset the increase in the WMF, the USR will decrease by .8 cents (2013: 1.2 cents) for residential accounts and 4 cents (2013: 10 cents) for commercial accounts, who also have a water account. Water consumption figures affect the effect this revenue has year to year on the USR.

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 last rate review set the fire protection costs as a percentage of prior year operating expenses (of the Water Utility); 2014/2015 charge will be \$537,828 (2013 Budget: \$516,897).

Debt Charges

In 2014 there are no proposed new debt charges materially affecting the Urban Service Rate calculation.

OTHER STREETLIGHT AREA RATES

Enfield Horne Settlement Streetlights	2013/2014		2014/2015
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	n/a	n/a	\$ (22,988)
Expenditures			
Power, Maintenance, Insurance & Debt			\$ 23,352
Transfer to reserves			\$ (364)
Operating (income) loss			\$ -
Assessment Values and Rates	2013	2013	2014
Assessment - Enfield Horne Settlement			\$ 127,711,500
R3 Rate - Enfield Horne Settlement			\$ 0.018

Mount Uniacke Park/Subdivision	2013/2014		2014/2015
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (2,988)	\$ (2,988)	\$ (3,266)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 2,991	\$ 2,887	\$ 3,356
Transfer to(from) reserves	\$ (3)	\$ 101	\$ (90)
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2013	2013	2014
Assessment - Mount Uniacke	\$ 14,937,700	\$ 14,937,700	\$ 16,331,100
L9 Rate - Mount Uniacke	\$ 0.020	\$ 0.020	\$ 0.020

Mount Uniacke Safety Lights	2013/2014		2014/2015
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (8,149)	\$ (8,169)	\$ (9,231)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 9,104	\$ 8,126	\$ 9,301
Transfer to(from) reserves	\$ (955)	\$ 43	\$ (70)
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2013	2013	2014
Assessment - Mount Uniacke	\$ 246,939,394	\$ 233,179,200	\$ 261,957,000
L10 Rate - Mount Uniacke	\$ 0.0033	\$ 0.0033	\$ 0.0036

OTHER STREETLIGHT AREA RATES (CONT'D)

Nine Mile River Streetlights	2013/2014		2014/2015
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (33,437)	\$ (33,641)	\$ (35,965)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 32,113	\$ 34,676	\$ 35,049
Transfer to(from) reserves	\$ 1,324	\$ (1,035)	\$ 916
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2013	2013	2014
Assessment - Nine Mile River	\$ 133,748,000	\$ 134,564,100	\$ 143,858,100
LN9 Rate - Nine Mile River	\$ 0.025	\$ 0.025	\$ 0.025
Rawdon Streetlights	2013/2014		2014/2015
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (2,794)	\$ (2,796)	\$ (3,059)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 2,991	\$ 2,350	\$ 3,048
Transfer to(from) reserves	\$ (197)	\$ 446	\$ 11
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2013	2013	2014
Assessment - Rawdon	\$ 6,985,000	\$ 6,989,200	\$ 7,114,200
L8 Rate - Rawdon	\$ 0.040	\$ 0.040	\$ 0.043

FIRE DEPARTMENT AREA RATES

Department	Work Order #	Estimated Assessment 14/15 as per Simulation	Estimated Levy 14/15	Actual Levy 13/14	Difference in Levy 13/14 & 14/15	Fire Levy Code	Estimated Rate 14/15	Actual Rate 13/14
Enfield	100000134	\$ 327,391,800	\$ 392,870	\$ 380,515	\$ 12,355	K1	0.12	0.12
Elmsdale	100000135	\$ 234,106,800	\$ 327,750	\$ 308,995	\$ 18,755	K2	0.14	0.14
Lantz	100000136	\$ 149,783,500	\$ 209,697	\$ 201,955	\$ 7,742	K3	0.14	0.14
Milford	100000137	\$ 76,828,000	\$ 122,925	\$ 109,733	\$ 13,192	K4	0.16	0.15
Shubenacadie	100000138	\$ 108,044,400	\$ 183,675	\$ 170,045	\$ 13,630	K5	0.17	0.16
Maitland	100000139	\$ 39,891,100	\$ 67,815	\$ 66,506	\$ 1,309	K6	0.17	0.17
Noel	100000140	\$ 43,159,900	\$ 73,372	\$ 71,087	\$ 2,285	K7	0.17	0.17
Walton	100000141	\$ 13,713,800	\$ 23,313	\$ 22,239	\$ 1,074	K8	0.17	0.17
Gore	100000142	\$ 32,941,500	\$ 56,001	\$ 54,936	\$ 1,065	G1	0.17	0.17
Kennetcook	100000143	\$ 34,703,000	\$ 58,995	\$ 57,864	\$ 1,131	G2	0.17	0.17
Nine Mile River	100000144	\$ 82,452,300	\$ 140,169	\$ 134,045	\$ 6,124	G3	0.17	0.17
Rawdon	100000145	\$ 53,024,300	\$ 90,141	\$ 87,559	\$ 2,582	G4	0.17	0.17
Mount Uniacke	100000146	\$ 282,544,000	\$ 466,198	\$ 438,000	\$ 28,198	G5	0.165	0.165
Brooklyn	100000147	\$ 19,315,000	\$ 32,836	\$ 31,735	\$ 1,101	G6	0.17	0.17
TOTAL			\$ 2,245,757	\$ 2,135,214	\$ 110,544			

NON-DEPARTMENTAL REVENUE & EXPENSES

GENERAL REVENUE

GENERAL REVENUE	2013/2014 Projection	2013/2014 Budget	2014/2015 Budget
4000 RESIDENTIAL TAXES	\$ (11,705,309)	\$ (11,738,428)	\$ (12,204,819)
4001 COMMERCIAL TAXES	\$ (3,297,297)	\$ (3,309,090)	\$ (3,489,026)
4010 FOREST PROPERTY	\$ (23,646)	\$ (30,900)	\$ (23,650)
4012 FOREST PROPERTY	\$ (45,400)	\$ (45,270)	\$ (45,400)
4015 OTHER AREA RATES	\$ (36,641)	\$ (36,641)	\$ (37,100)
4030 EAST HANTS SPORTSPLEX LEVY	\$ (267,747)	\$ (268,010)	\$ (258,197)
4070 MTT GRANT	\$ (76,577)	\$ (71,500)	\$ (77,000)
4090 DEED TRANSFER TAX	\$ (1,184,000)	\$ (1,200,000)	\$ (1,200,000)
4110 FRONTAGE CHARGES	\$ (146,078)	\$ (146,078)	\$ (145,809)
4850 WASTE TRANSFER DU FEE	\$ (1,930,100)	\$ (1,932,000)	\$ (1,995,265)
4351 NOVA SCOTIA POWER	\$ (3,044)	\$ (3,200)	\$ (3,000)
5555 HST OFFSET PAYMENT	\$ (103,091)	\$ (100,000)	\$ (96,000)
* TAXES	\$ (18,818,930)	\$ (18,881,117)	\$ (19,575,266)
4300 CROWN LANDS GRANT IN LIEU	\$ (37,198)	\$ (37,280)	\$ (37,198)
4301 FEDERAL PROPERTY - GRANT IN LIEU	\$ (44,004)	\$ (49,600)	\$ (44,000)
4320 PROVINCIAL PROPERTY GRANT IN LIEU	\$ (83,399)	\$ (62,000)	\$ (83,400)
* GRANTS IN LIEU	\$ (164,601)	\$ (148,880)	\$ (164,598)
4360 ADMINISTRATION FEES	\$ (192,179)	\$ (208,250)	\$ (224,250)
4361 NSF FEES	\$ (500)	\$ (500)	\$ (500)
4370 RDA ADMINISTRATION	\$ (10,500)	\$ -	\$ -
4700 TAX CERTIFICATES	\$ (27,150)	\$ (12,000)	\$ (39,000)
4751 RECORDS INQUIRIES	\$ (77,000)	\$ (92,000)	\$ (67,020)
* SALE OF SERVICES	\$ (307,329)	\$ (312,750)	\$ (330,770)

NON-DEPARTMENTAL REVENUE & EXPENSES (CONT'D)

GENERAL REVENUE	2013/2014 Projection	2013/2014 Budget	2014/2015 Budget
5050 OTHER FINES	\$ (400)	\$ (400)	\$ (400)
5151 PROTECTIVE SERVICES FINES	\$ (27,500)	\$ (25,000)	\$ (29,000)
5310 WATER INFRASTRUCTURA CHARGE	\$ -	\$ -	\$ -
5351 RETURN ON INVESTMENTS	\$ (54,000)	\$ (54,000)	\$ (54,000)
5401 INTEREST ON OUTSTANDING TAXES	\$ (102,000)	\$ (90,000)	\$ (94,000)
5426 MISCELLANEOUS REVENUE	\$ (62,190)	\$ (2,190)	\$ (2,190)
5450 INTEREST ON OTHER RECEIVABLES	\$ (246,090)	\$ (171,590)	\$ (179,590)
* REVENUE FROM OWN SOURCES	\$ (248,240)	\$ (173,190)	\$ (181,390)
5440 FARM PROPERTY ACREAGE	\$ (106,200)	\$ (105,000)	\$ (108,600)
* TRANSFERS FROM OTHER GOVTS/AGENCIE	\$ (354,440)	\$ (278,190)	\$ (289,990)
** REVENUES	\$ (19,891,390)	\$ (19,792,527)	\$ (20,540,214)
*** TOTAL REVENUE	\$ (19,891,390)	\$ (19,792,527)	\$ (20,540,214)

TRANSFERS & APPROPRIATIONS

TRANSFERS AND APPROPRIATIONS	2013/2014 Projection	2013/2014 Budget	2014/2015 Budget
4345 FIRE PROTECTION	\$ (2,135,214)	\$ (2,141,331)	\$ (2,245,757)
* TAXES	\$ (2,135,214)	\$ (2,141,331)	\$ (2,245,757)
4346 FIRE DEBT CHARGE RECOVERY REVENUE	\$ (42,133)	\$ (42,133)	\$ (42,212)
* REVENUE FROM OWN SOURCES	\$ (42,133)	\$ (42,133)	\$ (42,212)
** REVENUES	\$ (2,177,347)	\$ (2,183,464)	\$ (2,287,969)
6028 TRAINING/EDUCATION	\$ 10,000	\$ 10,000	\$ 10,000
* STAFF TRAINING AND EDUCATION	\$ 10,000	\$ 10,000	\$ 10,000
6097 LEGAL SERVICES	\$ 7,000	\$ 7,000	\$ -
6195 FIRE PROTECTION	\$ 2,135,214	\$ 2,141,331	\$ 2,245,757
8100 PROFESSIONAL SERVICES	\$ 5,000	\$ 6,500	\$ 6,500
* SERVICES ACQUIRED	\$ 2,147,214	\$ 2,154,831	\$ 2,252,257
8150 GRANTS/SUBSIDIES TO ORGANIZATIONS	\$ 67,436	\$ 67,436	\$ 67,436
* GRANTS TO GROUPS	\$ 67,436	\$ 67,436	\$ 67,436
8195 PUBLIC HOUSING/SENIOR CITIZENS	\$ 59,540	\$ 59,540	\$ 60,730
9650 APPROPRIATION TO SCHOOL BOARD	\$ 4,250,345	\$ 4,250,345	\$ 4,459,885
9660 APPROPRIATION TO REGIONAL LIBRARY	\$ 139,714	\$ 142,510	\$ 142,510
9670 APPROPRIATION TO AREA RATES	\$ 400,000	\$ 400,000	\$ 400,000
9725 RCMP	\$ 3,091,000	\$ 3,181,502	\$ 3,256,000
9727 CORRECTIONS	\$ 283,169	\$ 288,130	\$ 285,200
* TRANSFERS TO AGENCIES	\$ 8,223,768	\$ 8,322,027	\$ 8,604,325

TRANSFERS AND APPROPRIATIONS	2013/2014 Projection	2013/2014 Budget	2014/2015 Budget
9610 APPROP SRF CAPITAL	\$ (15,092)	\$ (15,092)	\$ (15,092)
9620 APPROP SRF OP	\$ 525,308	\$ 80,919	\$ (268,923)
9630 APPROPRIATION TO CAPITAL FUND	\$ 63,000	\$ 64,000	\$ 74,000
* TRANSFERS TO OWN RESERVES	\$ 573,216	\$ 129,827	\$ (210,015)
9035 INTEREST ON LANTZ FIRE DEPT DEBT	\$ 16,651	\$ 16,651	\$ 16,040
9045 INT LOCAL IMPR OTHER	\$ 5,170	\$ 5,170	\$ 4,361
9075 INT FIRE COMM DEBT	\$ 1,955	\$ 1,955	\$ 1,792
9116 INTEREST ON SPORTSPLEX DEBT	\$ 143,030	\$ 143,030	\$ 139,173
9118 INTEREST ON HOSPITAL DEBT	\$ 43,575	\$ 43,575	\$ 42,643
9130 PRINCIPAL ON BUILDING DEBT	\$ 68,384	\$ 68,384	\$ 70,271
9135 PRINCIPAL ON LANTZ FIRE DEPT DEBT	\$ 13,460	\$ 13,460	\$ 14,150
9140 PRINCIPAL ON LANDFILL DEBT	\$ 64,180	\$ 64,180	\$ 67,353
9150 PRINCIPAL ON PAVING DEBT	\$ 124,345	\$ 124,345	\$ 130,450
9155 PRIN LOCAL IMP OTHER	\$ 16,375	\$ 16,375	\$ 17,120
9175 PRIN FIRE COMM DEBT	\$ 7,300	\$ 7,300	\$ 7,498
9185 PRINCIPAL ON STORM WATER DEBT	\$ 1,280	\$ 1,280	\$ 1,340
9200 PRINCIPAL ON INDUSTRIAL PARK DEBT	\$ 189,300	\$ 189,300	\$ 261,768
9205 PRINCIPAL ON STREETLIGHT DEBT	\$ 70	\$ 70	\$ -
9210 PRINCIPAL ON WASTE REDUCTION DEBT	\$ 50,285	\$ 50,285	\$ 53,080
9220 PRINCIPAL ON LIBRARY DEBT	\$ 18,895	\$ 18,895	\$ 19,801
9222 PRIN WATERSHED SHUB	\$ 15,200	\$ 15,200	\$ 16,200
9226 DEBENTURE ISSUANCE COSTS	\$ 2,364	\$ 2,364	\$ 2,364
9227 PRIN SERVICE EX DEBT	\$ 7,765	\$ 7,765	\$ 7,860
9228 PRINCIPAL ON HOSPITAL DEBT	\$ 25,450	\$ 25,450	\$ 26,516
9229 PRINCIPAL ON SPORTSPLEX DEBT	\$ 123,150	\$ 123,150	\$ 127,194
* FISCAL SERVICES/DEBT	\$ 938,184	\$ 938,184	\$ 1,026,974
** EXPENSES	\$ 11,959,818	\$ 11,622,305	\$ 11,750,977
*** TOTAL EXPENDITURE (REVENUE)	\$ 9,782,471	\$ 9,438,841	\$ 9,463,008

Fire Department Revenue & Expenses

The grants to organizations represent contributions to the Emergency Fire Department Grant Fund.

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.

There is also a \$20,000 transfer to reserves to accommodate the construction of a common training area for fire departments in 2015/2016 and \$10,000 allocated for training.

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 these 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. A revision of the MOU by the Province has fixed the 2014/2015 contribution rates at the 2010/2011 levels. Given East Hants' significant residential growth rate (4.1% net of exempt properties); this will result in continuous future increases in the cost of education funding.

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 Mt. Uniacke. The Municipality bears the facility costs (represented in the Finance & Administration Department 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 of East Hants. Currently, 23 full-time-equivalent officers patrol East Hants from the Enfield detachment and Mt Uniacke community policing office. The Municipality is currently procuring a new RCMP office in Rawdon (move-in date Fall 2014) and has recently made improvements to the policing office in Mt Uniacke.

The total cost per officer is approximately \$141,000 (2013: \$137,700), including shared services. The proposed budget includes a total of \$13,000 for the cost of DNA services and an expense for prosecution services related to traffic tickets.

Corrections

As the case with Education costs, the Province fixed the rates for correction services at the 2010/2011 levels; a planned phase out of these charges was cancelled by the Province.

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 capital debt. This is primarily related to solid waste projects, a number of road paving projects, sidewalk & other local improvements, the Sportsplex, debt on the Lloyd E Matheson Center, and for work in the business parks.

TRANSFERS TO AND FROM RESERVES

The following are budgeted transfers to and from reserves for fiscal 2014/2015:

	Budget 2014/2015		Cost Centre
	To Reserve	From Reserve	
General Fund - CAPITAL GL 9610			
Financing Local Improvements		\$ (15,092)	fiscalserv
Total FISCALSERV GL 9610		\$ (15,092)	

General Fund - OPERATING GL 9620			
Landfill Equipment(Dozer/Excavator)	\$ 85,000		fiscalserv
Legislative	\$ 2,000		fiscalserv
Computer Equipment	\$ 80,000		fiscalserv
Computer Hardware/Software		\$ (163,260)	fiscalserv
Misc-Landfill	\$ 5,000		fiscalserv
Office Equipment-Other	\$ 10,000		fiscalserv
Miscellaneous	\$ 10,000		fiscalserv
EMO	\$ 10,000		fiscalserv
Buildings (pool & other)	\$ 25,000		fiscalserv
Trucks (Bldg insp., Bldg mtnc, Dog Con)	\$ 20,000		fiscalserv
Pool Life Cycle Analysis	\$ 20,000		fiscalserv
Pool-Other	\$ 10,000		fiscalserv
Leisure-Open Space	\$ 5,000		fiscalserv
Landfill	\$ 10,000		fiscalserv
Pool Maintenance	\$ 10,000		fiscalserv
Building Repairs	\$ 10,000		fiscalserv
Miscellaneous	\$ 10,000		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
Planning Studies	\$ 40,000		fiscalserv
Energy Savings	\$ 26,542		fiscalserv
Shubie Transfer for Water Utility Deficit	\$ 36,641		fiscalserv
Infotech - Business Analyst & Related Expenses		\$ (70,000)	fiscalserv
Infotech - Information Security Program		\$ (40,000)	fiscalserv
Infotech - Internet Connection LMC to Water Tower		\$ (20,000)	fiscalserv
Buildings - Disposal of Property Migraton & Registry Fees		\$ (31,500)	fiscalserv
Finance - Risk Management Consultant		\$ (15,000)	fiscalserv
Finance - Reorganization Costs		\$ (37,200)	fiscalserv
Adminoper - Website Development		\$ (45,000)	fiscalserv

General Fund - OPERATING GL 9620 (cont'd)	Budget 2014/2015		Cost Centre
	To Reserve	From Reserve	
Adminoper - Online Services		\$ (25,000)	fiscalserv
Poolmtnce - Roof		\$ (50,000)	fiscalserv
Poolmtnce - Cooling Coil & Filter		\$ (30,410)	fiscalserv
Econdev - Study for Business Park Plan		\$ (25,000)	fiscalserv
Econdev - Transit Study		\$ (20,000)	fiscalserv
Econdev - Milford Commercial Industrial Readiness Plan		\$ (20,200)	fiscalserv
Econdev - Business Development surplus 2013-2014		\$ (50,000)	fiscalserv
Econdev - Advertising surplus 2013-2014		\$ (20,000)	fiscalserv
Leisadmin-Architectual Design Pool		\$ (25,000)	fiscalserv
Rural Development (Leverage Prov Funds)		\$ (5,500)	fiscalserv
Carry forward \$50,000 surplus 2013-2014		\$ (50,000)	fiscalserv
Planserv - Planreview		\$ (7,000)	fiscalserv
Planserv - Planning Review		\$ (66,721)	fiscalserv
Community - Tourism Sign Installation		\$ (25,670)	fiscalserv
Community - REN		\$ (20,000)	fiscalserv
Canadian Red Cross Funding - Comfort Center Grant Fund		\$ (4,742)	fiscalserv
Transfer from surplus		\$ (335)	fiscalserv
Total FISCALSERV GL 9620		\$ (285,155)	

Fire Risk Assessment-Emergency Grant Fund		\$ (6,500)	fireexp
Fire Debt Charge Recovery - Communication Project	\$ 2,732		fireexp
Fire Depts Common Training Facility	\$ 20,000		fireexp
Total FIREEXP GL 9620	\$ 16,232		

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

General CAPITAL OUT OF REVENUE - GL 9630			
Misc Furniture/Computer	\$ 74,000		fiscalserv
Total FISCALSERV GL 9630	\$ 74,000		

Other Lights - Operating Reserve GL 9620	\$ 400		fisclights
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Urban Service Rate - OPERATING 9620			
Transportation - Snow Clearing Sidewalk	\$ 10,000		fiscalcsr
Desludge Cells	\$ 125,000		fiscalcsr
Regl Sewer Hook Up Fees to Operating Reserve	\$ 20,800		fiscalcsr
Lantz Cell Wall Erosion Mediation		\$ (20,000)	fiscalcsr
Transfer from surplus		\$ (153)	fiscalcsr
Total FISCAL CSR GL 9620	\$ 135,647		

Urban Service Rate CAPITAL OUT OF REVENUE 9630			
SCADA Upgrade	\$ 50,000		fiscalcsr
Public Works Truck	\$ 25,000		fiscalcsr
Total FISCAL CSR GL 9630	\$ 75,000		