

BUDGET AND TAX ANALYSIS
2017/2018

March 29th, 2017



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. 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 2017 Property Valuation Services Corporation (PVSC), East Hants has 9,978 households (2016: 9,873) 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 36,720 acres (2016: 37,442) of tax exempt farm land and 90,911 acres (2016: 90,911) of exempt provincial forest property. This tax exempt property constitutes 27.4% (2016: 27.50%) of the total area. In addition, there are 56,085 acres (2016: 56,092) of exempt commercial forest property and 171,575 acres (2016: 172,599) of resource forest property, which is taxed marginally at 41 and 26 cents per acre, respectively. The total exempt and marginally taxed land constitute 76.2% (2016: 76.6%) of the total area of East Hants.

The distribution of homes is not proportional across the Municipality. In 2017 they are distributed as follows:

Dwelling Unit Comparison (#)	2017 (#)	2017 (%)
Serviced Districts of Enfield (1), Elmsdale (2), Lantz (7)	3,047	31%
Districts of Milford (3) and Shubenacadie (4)	1,571	16%
District Enfield/Grand Lake (10)	845	8%
Districts of Maitland/MacPhees Corner (5), Walton/Noel/Kennetcook (6), Rawdon/Gore (11)	2,745	28%
Districts of Mount Uniacke (8 & 9)	1,770	17%
Total Dwelling Units	9,978	100%

*The normal year-over-year comparison is not available due to the electoral district changes that occurred in 2016

The 2017 assessment roll shows an increase of 105 dwelling units from 2016 (2016: 76); due to the changes in the electoral districts, the areas in which the significant changes occurred is not available.

East Hants residential construction remains relatively strong. In the calendar year 2016, 225 permits were issued for (2015: 242) residential units (including new construction and renovations). Homes also continue to change hands at a steady pace. During 2015/2016, approximately 407 homes (2014/2015: 428) changed hands, 60% were in the corridor districts from Enfield to Shubenacadie, 18% of which were in the rural districts, and 22% were in the two Mt. 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, a Parks Master Plan (under development), a Recreation Master Plan (under development) and the Tourism Strategy (under development) 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 2017 assessment roll, two (2016: 2) new commercial accounts have been added, totaling \$56,100 (2016: \$137,700) assessment value. Total commercial assessments increased by 4.23% in 2017 (2016: decrease of 1.10%), net of commercial exempt properties.

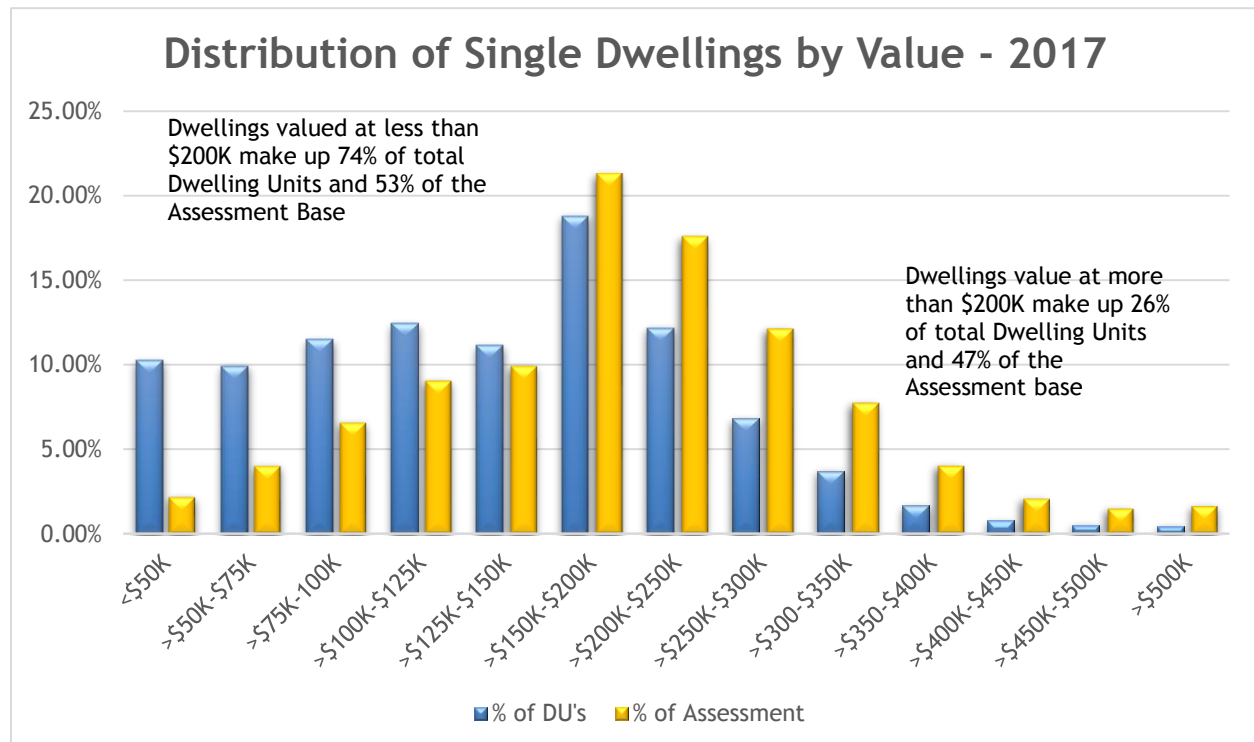
The average residential assessment based on CAP is \$150,961 (2016: \$146,935). Residential assessments account for 90% (2016: 90%) of all taxable assessments, net of exempt properties. The Municipality strives to decrease this ratio to 80% by attracting new businesses and fostering business growth through its Economic Development Strategy. Achievement of this objective would reduce the tax burden on an average homeowner by 36%¹.

¹ Based on 9,978 dwelling units, using 2017 draft tax rates.

The following chart demonstrates the wide variation in residential assessments across the municipality based on data from 2017:

District	2017 Assessed Value / Number of Single Dwelling Units (DU's)							
	<\$50K	<\$100K	<\$150K	<\$200K	<\$250K-	<\$300K-	<\$350K-	>\$350K-
Enfield (1), Elmsdale (2), Lantz (7)	14	149	577	706	465	276	134	90
Milford (3) & Shubenacadie (4)	100	336	453	283	124	57	34	19
Maitland (5), Walton (6) & Rawdon (11)	623	1054	555	224	84	30	14	15
Mount Uniacke (8 & 9)	161	307	375	310	252	139	75	79
Enfield/Grand Lake (10)	7	51	129	144	154	103	71	97
Total # of DU's	905	1,897	2,089	1,667	1,079	605	328	300
% of DU's	10.20%	21.40%	23.60%	18.80%	12.20%	6.80%	3.70%	3.30%
Total Assessment of DU's	\$30M	\$145M	\$259M	\$290M	\$239M	\$165M	\$106M	\$127M
% of Assessment	2.2%	10.6%	19.0%	21.3%	17.6%	12.1%	7.8%	9.4%

The following chart shows 74% of homes in East Hants are valued at less than \$200,000 and these homes represent 53% of the residential assessment based on data from 2017 roll:



GOVERNANCE & THE BUDGET PROCESS

East Hants is governed by a Council of 11 Councilors and operates under the Council/Chief Administrative Officer (CAO) system. There is one Councilor 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 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. 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 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 2016 TO 2017

Assessments are prepared based on a calendar year. The following tables present an overview of assessment changes from 2016 to 2017.

(\$) Change in Assessments

	Residential	Resource	Commercial	Total
2017 Assessments	\$ 1,506,290,700	\$ 47,893,400	\$ 139,167,600	\$ 1,693,351,700
Less: By-law 148 Exempt Properties	(543,700)	(320,300)	(28,173,600)	(29,037,600)
2017 Taxable Assessments	\$ 1,505,747,000	\$ 47,573,100	\$ 110,994,000	\$ 1,664,314,100
Less: 2016 Assessments				
2016 Assessments	\$ 1,450,693,600	\$ 46,855,500	\$ 135,045,900	\$ 1,632,595,000
Less: By-law 148 Exempt Properties	(403,000)	(320,400)	(28,561,200)	(29,284,600)
2016 Taxable Assessments	\$ 1,450,290,600	\$ 46,535,100	\$ 106,484,700	\$ 1,603,310,400
Increase/(Decrease) in Taxable Assessments from 2016 to 2017	\$ 55,456,400	\$ 1,038,000	\$ 4,509,300	\$ 61,003,700
Increase in taxable assessments due to new properties	\$ 2,220,900	\$ 301,200	\$ 56,100	\$ 2,578,200
Net increase in taxable assessments of existing properties	53,235,500	736,800	4,453,200	58,425,500
Increase/(Decrease) in Taxable Assessments from 2016 to 2017	\$ 55,456,400	\$ 1,038,000	\$ 4,509,300	\$ 61,003,700
Percentage of Assessment Increase/(Decrease), Net of Bylaw Exemptions	3.82%	2.23%	4.23%	3.80%

ASSESSMENT INDICATORS

The Provincial Valuation Services 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 2017 filed roll.

Districts	New Construction / Building Permits	New Lots / New Accounts	Inspections / Physical Changes	New Ineligible CAP Accounts from Sales	Total
1 Enfield	\$ 6,681,100	\$ (16,200)	\$ (25,700)	\$ 380,800	\$ 7,020,000
2 Elmsdale/Belnan	\$ 3,945,600	\$ 317,000	\$ 124,700	\$ 1,119,800	\$ 5,507,100
3 Milford/Nine Mile River	\$ 1,976,100	\$ 100,600	\$ (1,284,400)	\$ 1,397,500	\$ 2,189,800
4 Shubenacadie	\$ 1,119,700	\$ 467,300	\$ (204,600)	\$ 683,400	\$ 2,065,800
5 Maitland/MacPhees Corn	\$ 544,600	\$ 12,800	\$ 293,300	\$ 855,300	\$ 1,706,000
6 Walton/Noel/Kennetcook	\$ 245,600	\$ 130,600	\$ 194,200	\$ 434,000	\$ 1,004,400
7 Lantz/Milford	\$ 1,431,600	\$ 189,800	\$ 100,800	\$ 1,007,900	\$ 2,730,100
8 Mount Uniacke	\$ 5,380,800	\$ 753,600	\$ 514,200	\$ 1,181,800	\$ 7,830,400
9 South/East Uniacke	\$ 1,747,200	\$ 164,600	\$ 500	\$ 525,500	\$ 2,437,800
10 Enfld/Grand Lake	\$ 3,961,500	\$ 503,700	\$ (208,600)	\$ 688,700	\$ 4,945,300
11 Rawdon/Gore	\$ 1,272,400	\$ 185,800	\$ 126,400	\$ 873,200	\$ 2,457,800
Indicator Total	71%	7%	-1%	23%	

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 & EXPENSES

SUMMARY - TOTAL	2016/2017 Projection	2016/2017 Budget	2017/2018 Budget
TAXES	\$ (25,644,626)	\$ (25,608,263)	\$ (26,133,806)
GRANTS IN LIEU	\$ (188,114)	\$ (180,165)	\$ (188,114)
SALE OF SERVICES	\$ (955,276)	\$ (914,515)	\$ (971,616)
REVENUE FROM OWN SOURCES	\$ (1,632,600)	\$ (1,596,716)	\$ (1,691,833)
TRANSFERS FROM OTHER GOVT / AGENCIES	\$ (645,246)	\$ (429,006)	\$ (324,974)
TRANSFER FROM OWN RESERVE/AGENCIES	\$ (178,756)	\$ (400,000)	\$ (275,000)
DEFERRED REVENUE	\$ (22,500)	\$ (19,000)	\$ -
TOTAL REVENUE	\$ (29,267,118)	\$ (29,147,665)	\$ (29,585,343)
COUNCIL	\$ 368,394	\$ 364,950	\$ 353,853
CHIEF ADMINISTRATIVE'S OFFICE	\$ 651,751	\$ 713,855	\$ 739,377
ECONOMIC & BUSINESS DEVELOPMENT	\$ 562,334	\$ 708,933	\$ 559,523
FINANCE & ADMINISTRATION DEPARTMENT	\$ 5,413,873	\$ 5,522,024	\$ 5,324,445
OPERATIONS GENERAL TAX RATE	\$ 3,726,157	\$ 3,685,648	\$ 3,633,283
OPERATIONS URBAN SERVICE RATE	\$ 2,628,359	\$ 2,871,747	\$ 2,738,400
PARKS, RECREATION & CULTURE	\$ 1,714,349	\$ 1,528,887	\$ 1,602,805
PLANNING & DEVELOPMENT	\$ 944,413	\$ 1,004,698	\$ 1,000,035
TRANSFERS & APPROPRIATIONS	\$ 12,745,609	\$ 12,746,923	\$ 13,633,622
TOTAL EXPENSES	\$ 28,755,239	\$ 29,147,665	\$ 29,585,343
**NET EXPENSES (REVENUE)	\$ (511,879)	\$ -	\$ -

SUMMARY OF REVENUE

SUMMARY - REVENUE	2016/2017 Projection	2016/2017 Budget	2017/2018 Budget
4000 RESIDENTIAL TAXES	\$ (13,043,332)	\$ (13,034,547)	\$ (13,342,521)
4001 COMMERCIAL TAXES	\$ (3,654,317)	\$ (3,659,744)	\$ (3,701,858)
4010 FOREST PROPERTY	\$ (22,998)	\$ (22,998)	\$ (22,998)
4012 FOREST PROPERTY	\$ (45,046)	\$ (44,876)	\$ (45,046)
4015 OTHER AREA RATES	\$ (1,606,092)	\$ (1,595,607)	\$ (1,613,525)
4017 WASTEWATER MANAGEMENT FEE	\$ (805,504)	\$ (811,296)	\$ (802,062)
4018 WIND FARM TAX	\$ (26,007)	\$ (25,740)	\$ (52,381)
4030 EAST HANTS SPORTSPLEX LEVY	\$ (294,950)	\$ (295,335)	\$ (307,051)
4070 MTT GRANT	\$ (92,497)	\$ (68,900)	\$ (77,300)
4090 DEED TRANSFER TAX	\$ (1,300,000)	\$ (1,300,000)	\$ (1,300,000)
4110 FRONTAGE CHARGES	\$ (49,549)	\$ (49,549)	\$ (58,138)
4850 WASTE TRANSFER DU FEE	\$ (2,182,840)	\$ (2,172,060)	\$ (2,195,160)
4345 FIRE PROTECTION	\$ (2,454,153)	\$ (2,453,581)	\$ (2,550,236)
4351 NOVA SCOTIA POWER	\$ (2,976)	\$ (2,930)	\$ (2,920)
5555 HST OFFSET PAYMENT	\$ (64,365)	\$ (71,100)	\$ (62,610)
* TAXES	\$ (25,644,626)	\$ (25,608,263)	\$ (26,133,806)
4300 CROWN LANDS GRANT IN LIEU	\$ (45,259)	\$ (44,477)	\$ (45,259)
4301 FEDERAL PROPERTY - GRANT IN LIEU	\$ (55,050)	\$ (51,180)	\$ (55,050)
4320 PROVINCIAL PROPERTY GRANT IN LIEU	\$ (87,805)	\$ (84,508)	\$ (87,805)
* GRANTS IN LIEU	\$ (188,114)	\$ (180,165)	\$ (188,114)
5860 MISCELLANEOUS REVENUE	\$ -	\$ -	\$ (6,112)
4360 ADMINISTRATION FEES	\$ (237,659)	\$ (237,659)	\$ (255,889)
4361 NSF FEES	\$ (400)	\$ (400)	\$ (400)
5031 PROGRAM REVENUE	\$ (177,520)	\$ (173,525)	\$ (175,175)
4700 TAX CERTIFICATES	\$ (32,280)	\$ (34,400)	\$ (34,100)
4751 RECORDS INQUIRIES	\$ (70,730)	\$ (68,400)	\$ (69,300)
4809 PLANNING REVENUE	\$ (2,500)	\$ (3,000)	\$ (3,000)
4811 DEVELOPMENT REVENUE	\$ (11,500)	\$ (10,000)	\$ (10,000)
4820 SCRAP METAL	\$ (50,200)	\$ (15,644)	\$ (38,000)
5020 SPONSORSHIPS/DONATIONS	\$ (1,000)	\$ -	\$ -
4840 TIPPING FEES	\$ (315,087)	\$ (315,087)	\$ (324,540)
4860 WASTE COLLECTION FEES	\$ (56,400)	\$ (56,400)	\$ (55,100)
* SALE OF SERVICES	\$ (955,276)	\$ (914,515)	\$ (971,616)

SUMMARY OF REVENUE (CONTINUED)

SUMMARY - REVENUE	2016/2017 Projection	2016/2017 Budget	2017/2018 Budget
4346 FIRE DEBT CHARGE RECOVERY REVENUE	\$ (30,284)	\$ (30,284)	\$ (30,297)
4801 DAIRY COMMISSION REVENUE	\$ (10,000)	\$ (10,000)	\$ (10,000)
5040 FACILITY RENTALS	\$ (28,000)	\$ (24,000)	\$ (24,000)
5045 SALE OF COMPOST BINS	\$ (803)	\$ (150)	\$ (150)
5046 POOL PRODUCT SALES	\$ (3,600)	\$ (3,000)	\$ (3,000)
5050 OTHER FINES	\$ (500)	\$ -	\$ -
5101 BUILDING PERMITS	\$ (86,000)	\$ (90,000)	\$ (80,000)
5120 ANIMAL LICENSES	\$ (6,887)	\$ (6,500)	\$ (7,000)
5130 SEWER HOOKUP	\$ (25,000)	\$ (24,500)	\$ (24,500)
5151 PROTECTIVE SERVICES FINES	\$ (31,000)	\$ (31,000)	\$ (31,200)
5240 RCMP - TENANT RENT	\$ (50,075)	\$ (50,075)	\$ (51,076)
5250 LMC - TENANT BASE RENT	\$ (645,907)	\$ (645,907)	\$ (658,308)
5252 LMC - TENANT EXPENSE RECOVERY	\$ (344,111)	\$ (344,111)	\$ (361,735)
5301 SEWER USAGE	\$ (13,300)	\$ (10,820)	\$ (13,300)
5351 RETURN ON INVESTMENTS	\$ (80,000)	\$ (60,000)	\$ (65,000)
5401 INTEREST ON OUTSTANDING TAXES	\$ (125,400)	\$ (110,000)	\$ (115,000)
5426 MISCELLANEOUS REVENUE	\$ (151,473)	\$ (155,569)	\$ (216,797)
5450 INTEREST ON OTHER RECEIVABLES	\$ (260)	\$ (800)	\$ (470)
* REVENUE FROM OWN SOURCES	\$ (1,632,600)	\$ (1,596,716)	\$ (1,691,833)
5883 GOVERNMENT CAPITAL GRANTS	\$ -	\$ -	\$ (10,000)
4802 HOUSEHOLD HAZARDOUS WASTE	\$ (3,000)	\$ (3,000)	\$ (3,000)
4807 RRFB DIVERSION CREDITS	\$ (70,000)	\$ (70,000)	\$ (70,000)
5440 FARM PROPERTY ACREAGE	\$ (111,593)	\$ (109,300)	\$ (111,593)
5540 STUDENT/EMPLOYMENT FUNDING	\$ (18,660)	\$ (9,440)	\$ (18,215)
5570 RECREATION GRANT REVENUE	\$ (73,081)	\$ (62,000)	\$ (39,500)
5580 RESOURCE RECOVERY FUND BOARD	\$ (82,266)	\$ (82,266)	\$ (72,666)
5880 CONDITIONAL PROV & FEDERAL GRANTS	\$ (286,646)	\$ (93,000)	\$ -
* TRANSFERS FROM OTHER GOVTS/AGENCIE	\$ (645,246)	\$ (429,006)	\$ (324,974)
5825 OTHER TRANSFERS	\$ (178,756)	\$ (400,000)	\$ (275,000)
* TRANSFER FROM OWN RESERVE/AGENCIES	\$ (178,756)	\$ (400,000)	\$ (275,000)
4813 GREEN SPACE CONTRIBUTIONS	\$ (19,000)	\$ (19,000)	\$ -
4815 OBLIGATORY INFRASTRUCTURE REVENUE	\$ (3,500)	\$ -	\$ -
* DEFERRED REVENUE	\$ (22,500)	\$ (19,000)	\$ -
** TOTAL EXPENDITURE (REVENUE)	\$ (29,267,118)	\$ (29,147,665)	\$ (29,585,343)

SUMMARY OF EXPENSES

SUMMARY - EXPENSES	2016/2017 Projection	2016/2017 Budget	2017/2018 Budget
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COUNCIL

* SALARIES/HONORARIUMS & BENEFITS	\$ 281,001	\$ 289,390	\$ 269,693
* STAFF TRAINING AND EDUCATION	\$ 685	\$ 7,600	\$ 3,800
* SUPPLIES	\$ 300	\$ 1,000	\$ 1,000
* OTHER OPERATIONAL COSTS	\$ 50,525	\$ 50,960	\$ 54,360
* SERVICES ACQUIRED	\$ 3,000	\$ 3,000	\$ 3,000
* GRANTS TO GROUPS	\$ 32,883	\$ 13,000	\$ 22,000
** SUB-TOTAL EXPENSES	\$ 368,394	\$ 364,950	\$ 353,853

CHIEF ADMINISTRATIVE'S OFFICE

* SALARIES/HONORARIUMS & BENEFITS	\$ 508,168	\$ 542,722	\$ 538,770
* STAFF TRAINING AND EDUCATION	\$ 53,456	\$ 74,438	\$ 66,070
* SUPPLIES	\$ 4,457	\$ 9,095	\$ 34,317
* OTHER OPERATIONAL COSTS	\$ 18,570	\$ 21,600	\$ 21,900
* SERVICES ACQUIRED	\$ 67,100	\$ 66,000	\$ 78,320
** SUB-TOTAL EXPENSES	\$ 651,751	\$ 713,855	\$ 739,377

ECONOMIC & BUSINESS DEVELOPMENT

* SALARIES/HONORARIUMS & BENEFITS	\$ 321,482	\$ 337,916	\$ 344,315
* STAFF TRAINING AND EDUCATION	\$ 2,790	\$ 6,100	\$ 3,564
* SUPPLIES	\$ 5,170	\$ 4,775	\$ 3,282
* OTHER OPERATIONAL COSTS	\$ 64,750	\$ 157,200	\$ 42,100
* SERVICES ACQUIRED	\$ 47,300	\$ 80,300	\$ 53,500
* BUILDINGS/PLANTS/PROPERTY	\$ 7,450	\$ 9,250	\$ 5,050
* FISCAL SERVICES/DEBT	\$ 113,392	\$ 113,392	\$ 107,712
** SUB-TOTAL EXPENSES	\$ 562,334	\$ 708,933	\$ 559,523

SUMMARY OF EXPENSES (CONTINUED)

SUMMARY - EXPENSES	2016/2017 Projection	2016/2017 Budget	2017/2018 Budget
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FINANCE & ADMINISTRATION DEPARTMENT

* SALARIES/HONORARIUMS & BENEFITS	\$ 1,513,301	\$ 1,560,739	\$ 1,490,955
* STAFF TRAINING AND EDUCATION	\$ 10,595	\$ 11,060	\$ 8,414
* SUPPLIES	\$ 131,407	\$ 133,300	\$ 98,595
* OTHER OPERATIONAL COSTS	\$ 214,671	\$ 211,672	\$ 221,669
* SERVICES ACQUIRED	\$ 571,561	\$ 605,809	\$ 612,450
* EXEMPTIONS/REBATES	\$ 875,000	\$ 889,000	\$ 855,300
* VEHICLES	\$ 5,228	\$ 5,540	\$ 5,737
* BUILDINGS/PLANTS/PROPERTY	\$ 990,450	\$ 997,256	\$ 929,825
* GRANTS TO GROUPS	\$ 111,869	\$ 110,869	\$ 114,369
* TRANSFERS TO AGENCIES	\$ 383,622	\$ 388,610	\$ 385,009
* TRANSFERS TO OWN RESERVES	\$ 90,000	\$ 90,000	\$ 84,000
* FISCAL SERVICES/DEBT	\$ 516,169	\$ 518,169	\$ 518,122
** SUB-TOTAL EXPENSES	\$ 5,413,873	\$ 5,522,024	\$ 5,324,445

OPERATIONS GENERAL TAX RATE

* SALARIES/HONORARIUMS & BENEFITS	\$ 739,479	\$ 746,666	\$ 754,128
* STAFF TRAINING AND EDUCATION	\$ 10,680	\$ 11,700	\$ 3,730
* SUPPLIES	\$ 63,685	\$ 64,383	\$ 59,560
* OTHER OPERATIONAL COSTS	\$ 82,185	\$ 78,883	\$ 77,884
* SERVICES ACQUIRED	\$ 2,291,812	\$ 2,238,376	\$ 2,190,623
* VEHICLES	\$ 35,056	\$ 35,991	\$ 35,774
* BUILDINGS/PLANTS/PROPERTY	\$ 76,665	\$ 82,051	\$ 85,091
* TRANSFERS TO AGENCIES	\$ 289,613	\$ 290,744	\$ 295,405
* TRANSFERS TO OWN RESERVES	\$ 6,773	\$ 6,773	\$ 10,415
* FISCAL SERVICES/DEBT	\$ 130,209	\$ 130,081	\$ 120,673
** EXPENSES	\$ 3,726,157	\$ 3,685,648	\$ 3,633,283

OPERATIONS URBAN SERVICE RATE

* SALARIES/HONORARIUMS & BENEFITS	\$ 415,405	\$ 452,258	\$ 458,950
* SUPPLIES	\$ 15,181	\$ 14,900	\$ 23,900
* OTHER OPERATIONAL COSTS	\$ 158,113	\$ 174,047	\$ 166,578
* SERVICES ACQUIRED	\$ 905,731	\$ 895,568	\$ 824,879
* BUILDINGS/PLANTS/PROPERTY	\$ 320,982	\$ 348,843	\$ 308,070
* TRANSFERS TO OWN RESERVES	\$ (12,910)	\$ 160,274	\$ 145,564
* FISCAL SERVICES/DEBT	\$ 825,857	\$ 825,857	\$ 810,459
** SUB-TOTAL EXPENSES	\$ 2,628,359	\$ 2,871,747	\$ 2,738,400

SUMMARY OF EXPENSES (CONTINUED)

SUMMARY - EXPENSES	2016/2017 Projection	2016/2017 Budget	2017/2018 Budget
PARKS, RECREATION & CULTURE			
* SALARIES/HONORARIUMS & BENEFITS	\$ 780,041	\$ 836,956	\$ 897,464
* STAFF TRAINING AND EDUCATION	\$ 6,234	\$ 10,420	\$ 10,505
* SUPPLIES	\$ 42,740	\$ 30,720	\$ 31,130
* OTHER OPERATIONAL COSTS	\$ 87,601	\$ 96,920	\$ 143,496
* SERVICES ACQUIRED	\$ 47,730	\$ 71,513	\$ 61,750
* VEHICLES	\$ 7,105	\$ 15,500	\$ 14,973
* BUILDINGS/PLANTS/PROPERTY	\$ 115,555	\$ 120,810	\$ 104,270
* GRANTS TO GROUPS	\$ 597,794	\$ 318,048	\$ 323,631
* TRANSFERS TO OWN RESERVES	\$ 19,000	\$ 19,000	\$ -
* FISCAL SERVICES/DEBT	\$ 10,549	\$ 9,000	\$ 15,586
** SUB-TOTAL EXPENSES	\$ 1,714,349	\$ 1,528,887	\$ 1,602,805
PLANNING & DEVELOPMENT			
* SALARIES/HONORARIUMS & BENEFITS	\$ 837,319	\$ 880,733	\$ 867,093
* STAFF TRAINING AND EDUCATION	\$ 6,285	\$ 6,825	\$ 7,135
* SUPPLIES	\$ 17,073	\$ 19,350	\$ 25,210
* OTHER OPERATIONAL COSTS	\$ 13,362	\$ 19,365	\$ 17,775
* SERVICES ACQUIRED	\$ 35,666	\$ 39,350	\$ 36,100
* VEHICLES	\$ 11,060	\$ 13,675	\$ 13,372
* BUILDINGS/PLANTS/PROPERTY	\$ 1,015	\$ 2,400	\$ 8,350
* GRANTS TO GROUPS	\$ 22,633	\$ 23,000	\$ 25,000
** SUB-TOTAL EXPENSES	\$ 944,413	\$ 1,004,698	\$ 1,000,035
TRANSFERS & APPROPRIATIONS			
* STAFF TRAINING AND EDUCATION	\$ 10,000	\$ 10,000	\$ 10,000
* SERVICES ACQUIRED	\$ 2,460,653	\$ 2,460,081	\$ 2,556,736
* GRANTS TO GROUPS	\$ 94,173	\$ 55,254	\$ 56,028
* TRANSFERS TO AGENCIES	\$ 9,020,824	\$ 9,289,600	\$ 9,331,527
* TRANSFERS TO OWN RESERVES	\$ 392,988	\$ 165,017	\$ 749,648
* FISCAL SERVICES/DEBT	\$ 766,971	\$ 766,971	\$ 929,683
** SUB-TOTAL EXPENSES	\$ 12,745,609	\$ 12,746,923	\$ 13,633,622
***TOTAL EXPENSES	\$ 28,755,239	\$ 29,147,665	\$ 29,585,343

SIGNIFICANT VARIANCES

Description	Amount
INCREASES / (DECREASES) IN NET COST RESULTING FROM DEPARTMENTAL VARIANCES	
Council	\$ (11,097)
CAO's Office	\$ 17,022
Economic & Business Development	\$ (22,378)
Finance & Administration	\$ (59,278)
Infrastructure & Operations General Tax Rate	\$ 37,613
Parks, Recreation & Culture	\$ 87,017
Planning & Development	\$ 23,330
Sub-Total Departmental Net Impact on GTR	\$ 72,229
(INCREASES) / DECREASES IN NON-DEPARTMENTAL REVENUE	
Increase in Frontage Charge Revenue (offset by decrease in Principal & Interest Charges)	\$ (8,589)
Decrease in Administration Fee Revenue (offset of internal departmental chargebacks)	\$ 2,549
Increase in fines and interest on tax receivable (higher outstanding receivable)	\$ (9,870)
Increase in Sportsplex	\$ (11,716)
Increase in Wind Farm Tax	\$ (26,641)
Net increase in various other General Revenue	\$ (10,524)
Sub-Total Increase in General Revenue	\$ (64,791)
INCREASES / (DECREASES) IN TRANSFERS & APPROPRIATIONS	
Fire Department Levy Revenue & Expenses	
Fire Protection Revenue (due to assessment increase & 1¢ increase in Brooklyn, Gore, Kennetcook, Noel, Rawdon & Walton, 3¢ increase in Maitland and 0.7¢ decrease in Mount)	\$ (96,655)
Increase in Fire Protection Expense (levy paid to fire departments)	\$ 96,655
Increase in Fire Communication Debt Recovery Revenue	\$ (13)
Increase in Fire Departments Grants (increased by Consumer Price Index of 1.40%)	\$ 774
Sub-Total Affect of Variances in Fire Department Levy Revenue & Expenses	\$ 761
Increase in Frontage Charge debt (paving)	\$ 7,570
Net Decrease in Public Housing & Correction Costs	\$ (6,050)
Increase in School Board Costs (estimated 1.9% increase)	\$ 93,041
Increase in RCMP Policing Costs (estimated 3.63% increase over 2016/17 projections - 23 officers)	\$ 79,936
Increase in Waste Debt (offset by transfer in from reserves below)	\$ 18,795
Decrease in Urban Service Rate Grant from General Tax Rate (offset by transfer below)	\$ (125,000)
Net Increase in Debt Servicing Costs (increase of \$28,000 for Tourism Debt)	\$ 34,567
Sub-Total Increase in Transfers & Appropriations (Net of Reserve Transfers)	\$ 102,859
VARIANCES TRANSFERS TO/FROM RESERVES (excluding \$216,501 in Departmental Variances)	
Increase in transfers to reserves - East Hants Aquatics Centre Reserves	\$ 5,999
Net Increase in transfers to reserves - Solid Waste Balloon Payments	\$ 7,610
Increase in transfers to reserves Office Equipment, Miscellaneous, and Planning Studies	\$ 57,660
Decrease in transfers to reserves - Communication Debt Recovery	\$ (56)
Increase in Emergency Fire Grant Reserve & TMR2 Radio Self-Insuring Reserve	\$ 3,174
Increase in transfers to reserves - Rural Fire Department Capital Fund	\$ 125,000
Offset to General Tax Rate for RCMP Services	\$ (28,570)
Offset to General Tax Rate (2015/16 savings in education)	\$ 101,313
Decrease in transfers to Capital Reserves (capital budget items)	\$ (10,000)
Sub-Total Increase in Transfers from Reserves	\$ 262,130
NET IMPACT ON GENERAL TAX RATE	\$ 373,188

GENERAL TAX RATES

ONE CENT RAISES

ASSESSMENT VALUES** 2017/2018

	Residential	Resource		Commercial	Total
Assessment 2016	\$ 1,450,693,600	\$ 46,855,500		\$ 135,045,900	\$ 1,632,595,000
Assessment 2017	\$ 1,506,290,700	\$ 47,893,400		\$ 139,167,600	\$ 1,693,351,700
% Increase	3.8%	2.2%		3.1%	
One Cent Raises:			Total		Total
2016 \$0.01/per \$100	\$ 145,069	\$ 4,686	\$ 149,755	\$ 13,505	\$ 13,505
2017 \$0.01/per \$100	\$ 150,629	\$ 4,789	\$ 155,418	\$ 13,917	\$ 13,917

** 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 9,978 dwelling units in 2017 compared to 9,873 in 2016, an increase of 105 units.

The assessment CAP is 1.40% for 2017/2018

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.
 In 2015 the capping of assessments resulted in the loss of taxable assessment of approximately \$223 million.
 In 2016 the capping of assessments resulted in the loss of taxable assessment of approximately \$201 million.
 In 2017 the capping of assessments resulted in the loss of taxable assessment of approximately \$203 million.

Based on the 2016 general tax rate, this would have generated an additional \$1.8M in revenue for 2017.

In 2017, 8,109 of 11,235 (2016 - 8,508 of 11,212) residential accounts are capped to some degree (72%).

GENERAL TAX RATES - 2017/2018

Amount to be raised by taxation		\$	19,239,539
Could be obtained by:			
	Rate	1 cent	
Commercial \$ 2.66 (decrease 5.0¢ from 16/17)	\$ 2.6600	\$ 13,917	\$ 3,701,858
Per Dwelling Unit Charge of \$220 for Waste Management Fee	\$ 220	9978	\$ 2,195,160
Residential \$0.8585 (decrease 1.19¢ from 16/17)	\$ 0.8585	\$ 150,629	\$ 12,931,361
Resource \$0.8585 (decrease 1.19¢ from 16/17)	\$ 0.8585	\$ 4,789	\$ 411,160
Transfer (to)/from reserves			-
			<u><u>19,239,539</u></u>
16/17 Residential/Resource Rate	\$ 0.8704		
16/17 Commercial Rate	\$ 2.7100		
Analysis of Assessment Increase on Revenue:			
Residential/Resource Tax Revenue from Assessment Growth		\$	492,951
Commercial Tax Revenue from Assessment Growth		\$	111,698
Revenue increase if 2017/2018 rates were the same as 2016/2017		\$	<u><u>604,649</u></u>

HISTORY:

Year	Amount to be raised by Taxation		
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		
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		
	Shortfall from 16-17 to 17-18 Budget	\$	373,188
	Increase from Residential/Resource Assessment Growth	\$	(492,951)
	Increase from Commercial Assessment Growth	\$	(111,698)
	Increase in Waste Management Fee Revenue		(23,100)
	Surplus based on 16-17 rates	\$	<u><u>(254,561)</u></u>
	One Cent Raises	\$	169,335
	Decrease in Residential/Resource Tax Rate	\$	0.0119
	Decrease in Commercial Tax Rate	\$	0.0500

TAX BURDEN

GENERAL TAX RATE BURDEN

	Adjusted Average Residential Assessment		General Tax Rate		General Tax Burden							
	2017	2016	2016	2017	2016	2016 per DU	2016 Total	2017	2017 per DU	2017 Total	% Increase	\$ Increase
Rural	\$ 80,000	\$ 81,120	\$ 0.8704	\$ 0.8585	\$ 696.32	\$ 220	\$ 916.32	\$ 696.41	\$ 220	\$ 916.41	0.01%	\$ 0.09
Rural	\$ 100,000	\$ 101,400	\$ 0.8704	\$ 0.8585	\$ 870.40	\$ 220	\$1,090.40	\$ 870.51	\$ 220	\$1,090.51	0.01%	\$ 0.11
Rural	\$ 200,000	\$ 202,800	\$ 0.8704	\$ 0.8585	\$1,740.80	\$ 220	\$1,960.80	\$ 1,741.02	\$ 220	\$1,961.02	0.01%	\$ 0.22
Rural	\$ 300,000	\$ 304,200	\$ 0.8704	\$ 0.8585	\$2,611.20	\$ 220	\$2,831.20	\$ 2,611.53	\$ 220	\$2,831.53	0.01%	\$ 0.33
Mt. Uniacke	\$ 100,000	\$ 101,400	\$ 0.8704	\$ 0.8585	\$ 870.40	\$ 220	\$1,090.40	\$ 870.51	\$ 220	\$1,090.51	0.01%	\$ 0.11
Mt. Uniacke	\$ 200,000	\$ 202,800	\$ 0.8704	\$ 0.8585	\$1,740.80	\$ 220	\$1,960.80	\$ 1,741.02	\$ 220	\$1,961.02	0.01%	\$ 0.22
Mt. Uniacke	\$ 300,000	\$ 304,200	\$ 0.8704	\$ 0.8585	\$2,611.20	\$ 220	\$2,831.20	\$ 2,611.53	\$ 220	\$2,831.53	0.01%	\$ 0.33
Mt. Uniacke	\$ 400,000	\$ 405,600	\$ 0.8704	\$ 0.8585	\$3,481.60	\$ 220	\$3,701.60	\$ 3,482.04	\$ 220	\$3,702.04	0.01%	\$ 0.44
Shubie Serviced	\$ 100,000	\$ 101,400	\$ 0.8704	\$ 0.8585	\$ 870.40	\$ 220	\$1,090.40	\$ 870.51	\$ 220	\$1,090.51	0.01%	\$ 0.11
Shubie Serviced	\$ 200,000	\$ 202,800	\$ 0.8704	\$ 0.8585	\$1,740.80	\$ 220	\$1,960.80	\$ 1,741.02	\$ 220	\$1,961.02	0.01%	\$ 0.22
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 101,400	\$ 0.8704	\$ 0.8585	\$ 870.40	\$ 220	\$1,090.40	\$ 870.51	\$ 220	\$1,090.51	0.01%	\$ 0.11
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 202,800	\$ 0.8704	\$ 0.8585	\$1,740.80	\$ 220	\$1,960.80	\$ 1,741.02	\$ 220	\$1,961.02	0.01%	\$ 0.22
Milford Serviced	\$ 100,000	\$ 101,400	\$ 0.8704	\$ 0.8585	\$ 870.40	\$ 220	\$1,090.40	\$ 870.51	\$ 220	\$1,090.51	0.01%	\$ 0.11
Milford Serviced	\$ 200,000	\$ 202,800	\$ 0.8704	\$ 0.8585	\$1,740.80	\$ 220	\$1,960.80	\$ 1,741.02	\$ 220	\$1,961.02	0.01%	\$ 0.22
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 101,400	\$ 0.8704	\$ 0.8585	\$ 870.40	\$ 220	\$1,090.40	\$ 870.51	\$ 220	\$1,090.51	0.01%	\$ 0.11
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 202,800	\$ 0.8704	\$ 0.8585	\$1,740.80	\$ 220	\$1,960.80	\$ 1,741.02	\$ 220	\$1,961.02	0.01%	\$ 0.22
Enfield Serviced	\$ 200,000	\$ 202,800	\$ 0.8704	\$ 0.8585	\$1,740.80	\$ 220	\$1,960.80	\$ 1,741.02	\$ 220	\$1,961.02	0.01%	\$ 0.22
Enfield Serviced	\$ 300,000	\$ 304,200	\$ 0.8704	\$ 0.8585	\$2,611.20	\$ 220	\$2,831.20	\$ 2,611.53	\$ 220	\$2,831.53	0.01%	\$ 0.33
Enfield Serviced	\$ 400,000	\$ 405,600	\$ 0.8704	\$ 0.8585	\$3,481.60	\$ 220	\$3,701.60	\$ 3,482.04	\$ 220	\$3,702.04	0.01%	\$ 0.44
Enfield Partially Serviced	\$ 200,000	\$ 202,800	\$ 0.8704	\$ 0.8585	\$1,740.80	\$ 220	\$1,960.80	\$ 1,741.02	\$ 220	\$1,961.02	0.01%	\$ 0.22
Enfield Partially Serviced	\$ 300,000	\$ 304,200	\$ 0.8704	\$ 0.8585	\$2,611.20	\$ 220	\$2,831.20	\$ 2,611.53	\$ 220	\$2,831.53	0.01%	\$ 0.33
Enfield Partially Serviced	\$ 400,000	\$ 405,600	\$ 0.8704	\$ 0.8585	\$3,481.60	\$ 220	\$3,701.60	\$ 3,482.04	\$ 220	\$3,702.04	0.01%	\$ 0.44
Lantz/Elmsdale Serviced	\$ 200,000	\$ 202,800	\$ 0.8704	\$ 0.8585	\$1,740.80	\$ 220	\$1,960.80	\$ 1,741.02	\$ 220	\$1,961.02	0.01%	\$ 0.22
Lantz/Elmsdale Serviced	\$ 300,000	\$ 304,200	\$ 0.8704	\$ 0.8585	\$2,611.20	\$ 220	\$2,831.20	\$ 2,611.53	\$ 220	\$2,831.53	0.01%	\$ 0.33
Lantz/Elmsdale Serviced	\$ 400,000	\$ 405,600	\$ 0.8704	\$ 0.8585	\$3,481.60	\$ 220	\$3,701.60	\$ 3,482.04	\$ 220	\$3,702.04	0.01%	\$ 0.44
Elmsdale Partially Serviced	\$ 200,000	\$ 202,800	\$ 0.8704	\$ 0.8585	\$1,740.80	\$ 220	\$1,960.80	\$ 1,741.02	\$ 220	\$1,961.02	0.01%	\$ 0.22
Elmsdale Partially Serviced	\$ 300,000	\$ 304,200	\$ 0.8704	\$ 0.8585	\$2,611.20	\$ 220	\$2,831.20	\$ 2,611.53	\$ 220	\$2,831.53	0.01%	\$ 0.33
Elmsdale Partially Serviced	\$ 400,000	\$ 405,600	\$ 0.8704	\$ 0.8585	\$3,481.60	\$ 220	\$3,701.60	\$ 3,482.04	\$ 220	\$3,702.04	0.01%	\$ 0.44

TOTAL TAX RATE BURDEN - INCLUDING AREA RATES

District	Adjusted Average Residential Assessment		Total Tax Rate		Total Tax Burden						Wastewater Fee	2017 Total	% INCREASE	\$ INCREASE
	2016	2017	2016	2017	2016	2016 per DU	Wastewater Fee	2016 Total	2017	2017 per DU				
Rural	\$ 80,000	\$ 81,120	\$ 1.0604	\$ 1.0585	\$ 848.32	\$ 220	\$ -	\$ 1,068.32	\$ 858.65	\$ 220	\$ -	\$ 1,078.65	0.97%	\$ 10.33
Rural	\$ 100,000	\$ 101,400	\$ 1.0604	\$ 1.0585	\$1,060.40	\$ 220	\$ -	\$ 1,280.40	\$1,073.31	\$ 220	\$ -	\$ 1,293.31	1.01%	\$ 12.91
Rural	\$ 200,000	\$ 202,800	\$ 1.0604	\$ 1.0585	\$2,120.80	\$ 220	\$ -	\$ 2,340.80	\$2,146.62	\$ 220	\$ -	\$ 2,366.62	1.10%	\$ 25.82
Rural	\$ 300,000	\$ 304,200	\$ 1.0604	\$ 1.0585	\$3,181.20	\$ 220	\$ -	\$ 3,401.20	\$3,219.93	\$ 220	\$ -	\$ 3,439.93	1.14%	\$ 38.73
Mt. Uniacke	\$ 100,000	\$ 101,400	\$ 1.0390	\$ 1.0271	\$1,039.00	\$ 220	\$ -	\$ 1,259.00	\$1,041.47	\$ 220	\$ -	\$ 1,261.47	0.20%	\$ 2.47
Mt. Uniacke	\$ 200,000	\$ 202,800	\$ 1.0390	\$ 1.0271	\$2,078.00	\$ 220	\$ -	\$ 2,298.00	\$2,082.94	\$ 220	\$ -	\$ 2,302.94	0.21%	\$ 4.94
Mt. Uniacke	\$ 300,000	\$ 304,200	\$ 1.0390	\$ 1.0271	\$3,117.00	\$ 220	\$ -	\$ 3,337.00	\$3,124.41	\$ 220	\$ -	\$ 3,344.41	0.22%	\$ 7.41
Mt. Uniacke	\$ 400,000	\$ 405,600	\$ 1.0390	\$ 1.0271	\$4,156.00	\$ 220	\$ -	\$ 4,376.00	\$4,165.88	\$ 220	\$ -	\$ 4,385.88	0.23%	\$ 9.88
Shubie Serviced	\$ 100,000	\$ 101,400	\$ 1.4234	\$ 1.4015	\$1,423.40	\$ 220	\$ 280	\$ 1,923.40	\$1,421.11	\$ 220	\$ 280	\$ 1,921.11	-0.12%	\$ (2.29)
Shubie Serviced	\$ 200,000	\$ 202,800	\$ 1.4234	\$ 1.4015	\$2,846.80	\$ 220	\$ 280	\$ 3,346.80	\$2,842.22	\$ 220	\$ 280	\$ 3,342.22	-0.14%	\$ (4.58)
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 101,400	\$ 1.2104	\$ 1.1985	\$1,210.40	\$ 220	\$ -	\$ 1,430.40	\$1,215.27	\$ 220	\$ -	\$ 1,435.27	0.34%	\$ 4.87
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 202,800	\$ 1.2104	\$ 1.1985	\$2,420.80	\$ 220	\$ -	\$ 2,640.80	\$2,430.54	\$ 220	\$ -	\$ 2,650.54	0.37%	\$ 9.74
Milford Serviced	\$ 100,000	\$ 101,400	\$ 1.4004	\$ 1.3785	\$1,400.40	\$ 220	\$ 280	\$ 1,900.40	\$1,397.79	\$ 220	\$ 280	\$ 1,897.79	-0.14%	\$ (2.61)
Milford Serviced	\$ 200,000	\$ 202,800	\$ 1.4004	\$ 1.3785	\$2,800.80	\$ 220	\$ 280	\$ 3,300.80	\$2,795.58	\$ 220	\$ 280	\$ 3,295.58	-0.16%	\$ (5.22)
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 101,400	\$ 1.1104	\$ 1.0985	\$1,110.40	\$ 220	\$ -	\$ 1,330.40	\$1,113.87	\$ 220	\$ -	\$ 1,333.87	0.26%	\$ 3.47
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 202,800	\$ 1.1104	\$ 1.0985	\$2,220.80	\$ 220	\$ -	\$ 2,440.80	\$2,227.74	\$ 220	\$ -	\$ 2,447.74	0.28%	\$ 6.94
Enfield Serviced	\$ 200,000	\$ 202,800	\$ 1.1534	\$ 1.1315	\$2,306.80	\$ 220	\$ 280	\$ 2,806.80	\$2,294.66	\$ 220	\$ 280	\$ 2,794.66	-0.43%	\$ (12.14)
Enfield Serviced	\$ 300,000	\$ 304,200	\$ 1.1534	\$ 1.1315	\$3,460.20	\$ 220	\$ 280	\$ 3,960.20	\$3,441.99	\$ 220	\$ 280	\$ 3,941.99	-0.46%	\$ (18.21)
Enfield Serviced	\$ 400,000	\$ 405,600	\$ 1.1534	\$ 1.1315	\$4,613.60	\$ 220	\$ 280	\$ 5,113.60	\$4,589.33	\$ 220	\$ 280	\$ 5,089.33	-0.47%	\$ (24.27)
Enfield Partially Serviced	\$ 200,000	\$ 202,800	\$ 1.0384	\$ 1.0265	\$2,076.80	\$ 220	\$ -	\$ 2,296.80	\$2,081.72	\$ 220	\$ -	\$ 2,301.72	0.21%	\$ 4.92
Enfield Partially Serviced	\$ 300,000	\$ 304,200	\$ 1.0384	\$ 1.0265	\$3,115.20	\$ 220	\$ -	\$ 3,335.20	\$3,122.58	\$ 220	\$ -	\$ 3,342.58	0.22%	\$ 7.38
Enfield Partially Serviced	\$ 400,000	\$ 405,600	\$ 1.0384	\$ 1.0265	\$4,153.60	\$ 220	\$ -	\$ 4,373.60	\$4,163.45	\$ 220	\$ -	\$ 4,383.45	0.23%	\$ 9.85
Lantz/Elmsdale Serviced	\$ 200,000	\$ 202,800	\$ 1.1734	\$ 1.1515	\$2,346.80	\$ 220	\$ 280	\$ 2,846.80	\$2,335.22	\$ 220	\$ 280	\$ 2,835.22	-0.41%	\$ (11.58)
Lantz/Elmsdale Serviced	\$ 300,000	\$ 304,200	\$ 1.1734	\$ 1.1515	\$3,520.20	\$ 220	\$ 280	\$ 4,020.20	\$3,502.83	\$ 220	\$ 280	\$ 4,002.83	-0.43%	\$ (17.37)
Lantz/Elmsdale Serviced	\$ 400,000	\$ 405,600	\$ 1.1734	\$ 1.1515	\$4,693.60	\$ 220	\$ 280	\$ 5,193.60	\$4,670.45	\$ 220	\$ 280	\$ 5,170.45	-0.45%	\$ (23.15)
Elmsdale Partially Serviced	\$ 200,000	\$ 202,800	\$ 1.0654	\$ 1.0535	\$2,130.80	\$ 220	\$ -	\$ 2,350.80	\$2,136.48	\$ 220	\$ -	\$ 2,356.48	0.24%	\$ 5.68
Elmsdale Partially Serviced	\$ 300,000	\$ 304,200	\$ 1.0654	\$ 1.0535	\$3,196.20	\$ 220	\$ -	\$ 3,416.20	\$3,204.72	\$ 220	\$ -	\$ 3,424.72	0.25%	\$ 8.52
Elmsdale Partially Serviced	\$ 400,000	\$ 405,600	\$ 1.0654	\$ 1.0535	\$4,261.60	\$ 220	\$ -	\$ 4,481.60	\$4,272.96	\$ 220	\$ -	\$ 4,492.96	0.25%	\$ 11.36

TOTAL TAX RATE BURDEN - 2016 to 2017

District	Assessment		Total Tax Burden		% Increase	\$ Increase
	2016	2017	2016	2017		
Rural	\$ 80,000	\$ 81,120	\$ 1,068.32	\$ 1,078.65	0.97%	\$ 10.33
Rural	\$ 100,000	\$ 101,400	\$ 1,280.40	\$ 1,293.31	1.01%	\$ 12.91
Rural	\$ 200,000	\$ 202,800	\$ 2,340.80	\$ 2,366.62	1.10%	\$ 25.82
Rural	\$ 300,000	\$ 304,200	\$ 3,401.20	\$ 3,439.93	1.14%	\$ 38.73
Mt. Uniacke	\$ 100,000	\$ 101,400	\$ 1,259.00	\$ 1,261.47	0.20%	\$ 2.47
Mt. Uniacke	\$ 200,000	\$ 202,800	\$ 2,298.00	\$ 2,302.94	0.21%	\$ 4.94
Mt. Uniacke	\$ 300,000	\$ 304,200	\$ 3,337.00	\$ 3,344.41	0.22%	\$ 7.41
Mt. Uniacke	\$ 400,000	\$ 405,600	\$ 4,376.00	\$ 4,385.88	0.23%	\$ 9.88
Shubie Serviced	\$ 100,000	\$ 101,400	\$ 1,923.40	\$ 1,921.11	-0.12%	\$ (2.29)
Shubie Serviced	\$ 200,000	\$ 202,800	\$ 3,346.80	\$ 3,342.22	-0.14%	\$ (4.58)
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 101,400	\$ 1,430.40	\$ 1,435.27	0.34%	\$ 4.87
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 202,800	\$ 2,640.80	\$ 2,650.54	0.37%	\$ 9.74
Milford Serviced	\$ 100,000	\$ 101,400	\$ 1,900.40	\$ 1,897.79	-0.14%	\$ (2.61)
Milford Serviced	\$ 200,000	\$ 202,800	\$ 3,300.80	\$ 3,295.58	-0.16%	\$ (5.22)
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 101,400	\$ 1,330.40	\$ 1,333.87	0.26%	\$ 3.47
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 202,800	\$ 2,440.80	\$ 2,447.74	0.28%	\$ 6.94
Enfield Serviced	\$ 200,000	\$ 202,800	\$ 2,806.80	\$ 2,794.66	-0.43%	\$ (12.14)
Enfield Serviced	\$ 300,000	\$ 304,200	\$ 3,960.20	\$ 3,941.99	-0.46%	\$ (18.21)
Enfield Serviced	\$ 400,000	\$ 405,600	\$ 5,113.60	\$ 5,089.33	-0.47%	\$ (24.27)
Enfield Partially Serviced	\$ 200,000	\$ 202,800	\$ 2,296.80	\$ 2,301.72	0.21%	\$ 4.92
Enfield Partially Serviced	\$ 300,000	\$ 304,200	\$ 3,335.20	\$ 3,342.58	0.22%	\$ 7.38
Enfield Partially Serviced	\$ 400,000	\$ 405,600	\$ 4,373.60	\$ 4,383.45	0.23%	\$ 9.85
Lantz/Elmsdale Serviced	\$ 200,000	\$ 202,800	\$ 2,846.80	\$ 2,835.22	-0.41%	\$ (11.58)
Lantz/Elmsdale Serviced	\$ 300,000	\$ 304,200	\$ 4,020.20	\$ 4,002.83	-0.43%	\$ (17.37)
Lantz/Elmsdale Serviced	\$ 400,000	\$ 405,600	\$ 5,193.60	\$ 5,170.45	-0.45%	\$ (23.15)
Elmsdale Partially Serviced	\$ 200,000	\$ 202,800	\$ 2,350.80	\$ 2,356.48	0.24%	\$ 5.68
Elmsdale Partially Serviced	\$ 300,000	\$ 304,200	\$ 3,416.20	\$ 3,424.72	0.25%	\$ 8.52
Elmsdale Partially Serviced	\$ 400,000	\$ 405,600	\$ 4,481.60	\$ 4,492.96	0.25%	\$ 11.36



COMPARATIVE TAX RATES

	2016 Rate	2017 Rate	Increase (Decrease)
General Tax Rate - Residential*	\$ 0.2956	\$ 0.3009	\$ 0.0053
General Tax Rate - Resource*	\$ 0.2956	\$ 0.3009	\$ 0.0053
General Tax Rate - Commercial*	\$ 2.1352	\$ 2.1024	\$ (0.0328)
General Tax Rate - Mandatory Provincial Funding*	\$ 0.3587	\$ 0.3447	\$ (0.0140)
General Tax Rate - RCMP Services**	\$ 0.2161	\$ 0.2129	\$ (0.0032)
Waste Management Fee (Per Dwelling Unit)	\$ 220.00	\$ 220.00	
Commercial Serviced Levy Rate (R2)	\$ 0.8240	\$ 0.8140	\$ (0.0100)
Commercial Serviced Levy Rate - Milford (M2)	\$ 1.2400	\$ 1.2300	\$ (0.0100)
Residential Serviced Levy Rate (R1)	\$ 0.1330	\$ 0.1230	\$ (0.0100)
Residential Serviced Levy Rate - Shubenacadie (SR1)	\$ 0.2530	\$ 0.2430	\$ (0.0100)
Residential Serviced Levy Rate - Milford (M1)	\$ 0.3300	\$ 0.3200	\$ (0.0100)
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	\$ 0.0900	
Shubenacadie Area Rate (WU Deficit)	\$ 0.1000	\$ 0.1000	
Enfield Horne Settlement - Streetlights Rate (R3)	\$ 0.0180	\$ 0.0180	
Nine Mile River- Streetlights Rate (LN9)	\$ 0.0250	\$ 0.0250	
Sportsplex Area Rate (Commercial and Residential only)	\$ 0.0300	\$ 0.0300	
Gore District Recreation Fund Area Rate (GR)	\$ 0.0100	\$ -	\$ (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)	\$ 0.1900	\$ 0.2200	\$ 0.0300
Noel Fire Department Levy (K7)	\$ 0.1900	\$ 0.2000	\$ 0.0100
Walton Fire Department Levy (K8)	\$ 0.1900	\$ 0.2000	\$ 0.0100
Gore Fire Department Levy (G1)	\$ 0.1900	\$ 0.2000	\$ 0.0100
Kennetcook Fire Department Levy (G2)	\$ 0.1900	\$ 0.2000	\$ 0.0100
NMRiver Fire Department Levy (G3)	\$ 0.1700	\$ 0.1700	
Rawdon Fire Department Levy (G4)	\$ 0.1900	\$ 0.2000	\$ 0.0100
Mt Uniacke Fire Department Levy (G5)	\$ 0.1650	\$ 0.1580	\$ (0.0070)
Brooklyn Fire Department Levy (G6)	\$ 0.1900	\$ 0.2000	\$ 0.0100
Wastewater Management Fee (rate/1,000 gallons of water)(Full Recovery \$11.09)	\$ 7.00	\$ 7.00	

* 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 = \$.8585; Total General Commercial tax rate = \$2.66
(these will be used for Provincial Reporting purposes)

ALL INCLUSIVE RATES:

	2016 Rate	2017 Rate	Increase (Decrease)
Enfield - Residential Serviced			
Urban Service Rate	\$ 0.1330	\$ 0.1230	
General Tax Rate - Residential	\$ 0.8704	\$ 0.8585	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1200	\$ 0.1200	
	\$ 1.1534	\$ 1.1315	\$ (0.0219)
Enfield - Residential Unserviced (Sidewalks/Streetlights)			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8704	\$ 0.8585	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1200	\$ 0.1200	
	\$ 1.0604	\$ 1.0485	\$ (0.0119)
Enfield/Grand Lake - Residential Unserviced (Streetlights only)			
Urban Service Rate	\$ 0.0180	\$ 0.0180	
General Tax Rate - Residential	\$ 0.8704	\$ 0.8585	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1200	\$ 0.1200	
	\$ 1.0384	\$ 1.0265	\$ (0.0119)
Enfield - Commercial Serviced			
Urban Service Rate	\$ 0.8240	\$ 0.8140	
General Tax Rate - Commercial	\$ 2.7100	\$ 2.6600	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1200	\$ 0.1200	
	\$ 3.6840	\$ 3.6240	\$ (0.0600)
Lantz - Residential Serviced			
Urban Service Rate	\$ 0.1330	\$ 0.1230	
General Tax Rate - Residential	\$ 0.8704	\$ 0.8585	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 1.1734	\$ 1.1515	\$ (0.0219)
Lantz - Commercial Serviced			
Urban Service Rate	\$ 0.8240	\$ 0.8140	
General Tax Rate - Commercial	\$ 2.7100	\$ 2.6600	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 3.7040	\$ 3.6440	\$ (0.0600)
Elmsdale - Residential Serviced			
Urban Service Rate	\$ 0.1330	\$ 0.1230	
General Tax Rate - Residential	\$ 0.8704	\$ 0.8585	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 1.1734	\$ 1.1515	\$ (0.0219)

ALL INCLUSIVE RATES:

	2016 Rate	2017 Rate	Increase (Decrease)
Elmsdale - Commercial Serviced			
Urban Service Rate	\$ 0.8240	\$ 0.8140	
General Tax Rate - Commercial	\$ 2.7100	\$ 2.6600	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 3.7040	\$ 3.6440	\$ (0.0600)
Shubenacadie-Residential Serviced			
Urban Service Rate	\$ 0.2530	\$ 0.2430	
General Tax Rate - Residential	\$ 0.8704	\$ 0.8585	
Water utility Deficit	\$ 0.1000	\$ 0.1000	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.4234	\$ 1.4015	\$ (0.0219)
Shubenacadie-Residential Unserviced (streetlights/sidewalks)			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8704	\$ 0.8585	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.1104	\$ 1.0985	\$ (0.0119)
Shubenacadie-Residential Unserviced (sidewalks only)			
Urban Service Rate	\$ 0.0200	\$ 0.0200	
General Tax Rate - Residential	\$ 0.8704	\$ 0.8585	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0904	\$ 1.0785	\$ (0.0119)
Shubenacadie-Commercial Serviced			
Urban Service Rate	\$ 0.8240	\$ 0.8140	
General Tax Rate - Commercial	\$ 2.7100	\$ 2.6600	
Water utility Deficit	\$ 0.1000	\$ 0.1000	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 3.8340	\$ 3.7740	\$ (0.0600)
Milford-Residential Serviced			
Urban Service Rate	\$ 0.3300	\$ 0.3200	
General Tax Rate - Residential	\$ 0.8704	\$ 0.8585	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.4004	\$ 1.3785	\$ (0.0219)
Milford-Residential Unserviced (streetlights/sidewalks)			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8704	\$ 0.8585	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.1104	\$ 1.0985	\$ (0.0119)

ALL INCLUSIVE RATES:

	2016 Rate	2017 Rate	Increase (Decrease)
Milford-Residential Unserviced (sidewalks only)			
Urban Service Rate	\$ 0.0200	\$ 0.0200	
General Tax Rate - Residential	\$ 0.8704	\$ 0.8585	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0904	\$ 1.0785	\$ (0.0119)
Milford-Commercial Serviced			
Urban Service Rate	\$ 1.2400	\$ 1.2300	
General Tax Rate - Commercial	\$ 2.7100	\$ 2.6600	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 4.1500	\$ 4.0900	\$ (0.0600)
Mt Uniacke-Residential			
General Tax Rate - Residential	\$ 0.8704	\$ 0.8585	
Fire	\$ 0.1650	\$ 0.1580	
Mount Uniacke Recreation	\$ -	\$ 0.0070	
Safety Streetlights L10	\$ 0.0036	\$ 0.0036	
	\$ 1.0390	\$ 1.0271	\$ (0.0119)
Mt Uniacke-Commercial			
General Tax Rate - Commercial	\$ 2.7100	\$ 2.6600	
Fire	\$ 0.1650	\$ 0.1580	
Mount Uniacke Recreation	\$ -	\$ 0.0070	
Street Lights	\$ 0.0200	\$ 0.0200	
	\$ 2.8950	\$ 2.8450	\$ (0.0500)
Rawdon-Residential With Streetlights			
General Tax Rate - Residential	\$ 0.8704	\$ 0.8585	
Fire	\$ 0.1900	\$ 0.2000	
Street Lights	\$ 0.0430	\$ 0.0430	
	\$ 1.1034	\$ 1.1015	\$ (0.0019)
Gore-Residential			
General Tax Rate - Residential	\$ 0.8704	\$ 0.8585	
Gore District Recreation Fund Area Rate	\$ 0.0100	\$ -	
Fire	\$ 0.1900	\$ 0.2000	
	\$ 1.0704	\$ 1.0585	\$ (0.0119)
Rural Areas-Residential (excluding Maitland)			
General Tax Rate - Residential	\$ 0.8704	\$ 0.8585	
Fire	\$ 0.1900	\$ 0.2000	
	\$ 1.0604	\$ 1.0585	\$ (0.0019)
Rural Areas-Commercial (excluding Maitland)			
General Tax Rate - Commercial	\$ 2.7100	\$ 2.6600	
Fire	\$ 0.1900	\$ 0.2000	
	\$ 2.9000	\$ 2.8600	\$ (0.0400)

ALL INCLUSIVE RATES:	2016 Rate	2017 Rate	Increase (Decrease)
Rural Areas-Residential (Maitland only)			
General Tax Rate - Residential	\$ 0.8704	\$ 0.8585	
Fire	\$ 0.1900	\$ 0.2200	
	\$ 1.0604	\$ 1.0785	\$ 0.0181
Rural Areas-Commercial (Maitland only)			
General Tax Rate - Commercial	\$ 2.7100	\$ 2.6600	
Fire	\$ 0.1900	\$ 0.2200	
	\$ 2.9000	\$ 2.8800	\$ (0.0200)
Nine Mile River-Residential			
General Tax Rate - Residential	\$ 0.8704	\$ 0.8585	
Street Lights	\$ 0.0250	\$ 0.0250	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0954	\$ 1.0835	\$ (0.0119)
Rural Areas-Residential Unserviced (streetlights/sidewalks)			
General Tax Rate - Residential	\$ 0.8704	\$ 0.8585	
Urban Service Rate	\$ 0.0400	\$ 0.0400	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1900	\$ 0.2000	
	\$ 1.1304	\$ 1.1285	\$ (0.0019)
Rural Areas-Commercial Unserviced (streetlights/sidewalks)			
General Tax Rate - Commercial	\$ 2.7100	\$ 2.6600	
Urban Service Rate	\$ 0.0400	\$ 0.0400	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1900	\$ 0.2000	
	\$ 2.9700	\$ 2.9300	\$ (0.0400)



URBAN SERVICE RATES

		2016/2017		2017/2018
		Projection	Budget	Budget
Revenues				
Residential Serviced Levy	GL 4015	\$ 746,931	\$ 775,163	\$ 747,033
Wastewater Management Fee	GL 4017	811,296	811,296	802,062
Differential Rate Shubie/Milford	GL 4015	83,378	84,654	86,365
Commercial Serviced Levy	GL 4015	622,402	581,871	605,811
Outside Serviced Area Levy	GL 4015	26,571	27,159	28,182
Grant from Deed Transfer Tax	GL 5825	178,756	400,000	275,000
Employment Funding	GL 5540	-	-	1,869
Miscellaneous Revenue	GL 5860	-	-	2,177
Obligatory Infrastructure Revenue	GL 4815	3,500	-	-
Sewer Usage Revenue	GL 5301	13,300	10,820	13,300
Sewer Hook-Up Revenue	GL 5130	25,000	24,500	24,500
Federal Properties - Grant in Lieu	GL 4301	11,767	11,115	11,767
Irving Servicing Agreement	GL 5426	140,137	145,169	140,334
		\$ 2,663,038	\$ 2,871,747	\$ 2,738,401
Expenditures				
Operating Costs		\$ 1,145,400	\$ 1,224,861	\$ 1,172,271
Professional Fees		65,450	62,300	60,000
Streetlights Expense		41,296	41,297	41,928
Hydrant Expense		557,852	557,158	508,179
Debt charges - Sidewalks		611,007	611,009	597,834
Debt charges - Sewers		178,311	178,310	176,245
Debt charges - Streetlights		36,539	36,538	36,380
Transfers to/(from) Reserves		(12,910)	160,274	145,564
		\$ 2,622,945	\$ 2,871,747	\$ 2,738,401
Operating (Income) Loss		\$ (40,093)	\$ -	\$ (0)

ASSESSMENT VALUES AND RATES	One ¢ Raises	2016/2017		2017/2018
		USR Rates	Increase/ (Decrease)	USR Rates
Residential Serviced Levy (R1-SR1-M1)	\$ 56,381			
Wastewater Management Fee		\$ 7		\$ 7
Commercial Serviced Levy (R2 & SR2)	\$ 7,363			
Milford/Shubenacadie (SW/SL-R4)	\$ 3,884			
Milford SW Only (R5)	\$ 2,313			
Enfield/Elmsdale/Shubenacadie SW Only (R6)	\$ 4,010			
Reg'l Residential Serviced Levy	R1	\$ 0.240	\$ (0.010)	\$ 0.230
Adjustment for Wastewater Fee		\$ (0.107)		\$ (0.107)
Billable Regional Residential USR		\$ 0.133	\$ (0.010)	\$ 0.123
Shubie Residential Serviced Levy	SR1	\$ 0.240	\$ (0.010)	\$ 0.230
Shubie USR Surcharge		\$ 0.120	\$ -	\$ 0.120
Adjustment for Wastewater Fee		\$ (0.107)	\$ -	\$ (0.107)
Billable Shubie Residential USR		\$ 0.253	\$ (0.010)	\$ 0.243
Milford Residential Serviced Levy	MR1	\$ 0.240	\$ (0.010)	\$ 0.230
Milford USR Surcharge		\$ 0.090		\$ 0.090
Adjustment for Wastewater Fee		\$ -		\$ -
Billable Milford Residential USR		\$ 0.330	\$ (0.010)	\$ 0.320
Reg'l & Shubie Commercial Serviced Levy	R2	\$ 1.240	\$ (0.010)	\$ 1.230
Adjustment for Wastewater Fee		\$ (0.416)		\$ (0.416)
Billable Regl/Shub Commercial USR		\$ 0.824	\$ (0.010)	\$ 0.814
Milford Commercial Serviced Levy	MR2	\$ 1.240	\$ (0.010)	\$ 1.230
Adjustment for Wastewater Fee		\$ -	\$ -	\$ -
Billable Milford Commercial USR		\$ 1.240	\$ (0.010)	\$ 1.230
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 2017/2018 reflects a decrease of 1¢ in both the commercial and residential serviced rates. Due to the pending increase in water rates, UARB decision expected before April 1st, 2017, no adjustment has been made for the wastewater management fee in 2017/2018; the draft budget proposes that the rate remain at \$7.00 per 1,000 gallons (see below).

There are customers outside of the urban serviced area that are charged nominal rates for streetlight and sidewalk services. The budget for 2017/2018 was prepared with no changes to these rates as per the following:

- All residents in the Milford and Shubenacadie sidewalk and streetlight areas will be charged 4¢, the same as 2016/2017; with the changing of electoral districts in 2016, homeowners may belong to a different electoral district however the areas rates they pay have remained the same from year to year.
- All residents in the corridor who pay for Sidewalks only will pay 2¢, the same as 2016/2017.

In 2017, the Urban Service Rate will see a reallocation of funds coming in from the general operations of the municipality as, in lieu of a full 40% of the Deed Transfer Tax (DTT) revenue collected by the Municipality of East Hants coming in, \$275,000 will come in in the form of a transfer from general operations, the other \$125,000 will come in the form of Gas Tax (from reserves) to pay down sidewalk debt in the urban area.

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 2017, the rate will remain at \$7.00 per 1,000 gallons of water consumed as customers in the water utility are expecting a further increase in water rates (pending April 1, 2017 UARB approval). Although the two rates are not related (except that they are calculated on the same factor of consumption), avoiding wastewater increases will allow customers time to get used to their new water bills.

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 the prior year operating expenses (of the Water Utility); 2017/2018 charge are budgeted at \$508,179 (2016 Budget: \$557,158).

DEBT CHARGES

In 2017 there are no proposed new debt charges materially affecting the Urban Service Rate calculation. The budget includes a proposed transfer of \$130,000 to begin a Sidewalk 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 USR to pay all sidewalk balloon payments between 2017 and 2024/2025, the first one being in 2018/2019 of \$280,000.

The 8 year plan of \$125,000/year to set up a Desludging Reserve Fund has come to conclusion in 2016/2017. To offset this transfer, the budget includes a \$117,500 transfer to reserve to fund a long term Lift Station Upgrade Plan.

OTHER STREETLIGHT AREA RATES

Enfield Grand Lake Streetlights	2016/2017		2017/2018
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (24,674)	\$ (24,635)	\$ (25,687)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 23,005	\$ 23,005	\$ 23,057
Transfer to(from) reserves	\$ 1,669	\$ 1,630	\$ 2,630
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2016	2016	2017
Assessment - Enfield Horne Settlement	\$ 137,077,778	\$ 136,861,300	\$ 142,703,100
R3 Rate - Enfield Horne Settlement	\$ 0.018	\$ 0.018	\$ 0.018

Mount Uniacke Park/Subdivision	2016/2017		2017/2018
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (3,669)	\$ (3,612)	\$ (3,983)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 3,288	\$ 3,288	\$ 3,249
Transfer to(from) reserves	\$ 381	\$ 324	\$ 734
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2016	2016	2017
Assessment - Mount Uniacke	\$ 18,345,000	\$ 18,058,400	\$ 19,916,100
L9 Rate - Mount Uniacke	\$ 0.020	\$ 0.020	\$ 0.020

Mount Uniacke Safety Lights	2016/2017		2017/2018
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (10,199)	\$ (10,210)	\$ (10,622)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 9,495	\$ 9,495	\$ 9,508
Transfer to(from) reserves	\$ 704	\$ 715	\$ 1,114
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2016	2016	2017
Assessment - Mount Uniacke	\$ 283,305,556	\$ 283,604,500	\$ 295,053,000
L10 Rate - Mount Uniacke	\$ 0.0036	\$ 0.0036	\$ 0.0036

OTHER STREETLIGHT AREA RATES (CONTINUED)

Nine Mile River Streetlights	2016/2017		2017/2018
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (38,988)	\$ (39,073)	\$ (40,653)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 35,037	\$ 35,037	\$ 34,891
Transfer to(from) reserves	\$ 3,951	\$ 4,036	\$ 5,762
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2016	2016	2017
Assessment - Nine Mile River	\$ 155,952,000	\$ 156,292,500	\$ 162,613,300
LN9 Rate - Nine Mile River	\$ 0.025	\$ 0.025	\$ 0.025
Rawdon Streetlights	2016/2017		2017/2018
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (3,169)	\$ (3,169)	\$ (3,235)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 3,101	\$ 3,101	\$ 3,060
Transfer to(from) reserves	\$ 68	\$ 68	\$ 175
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2016	2016	2017
Assessment - Rawdon	\$ 7,369,767	\$ 7,370,200	\$ 7,523,800
L8 Rate - Rawdon	\$ 0.043	\$ 0.043	\$ 0.043

FIRE DEPARTMENT AREA RATES

Department	Work Order #	Estimated Assessment 17/18 as per Simulation	Estimated Levy 17/18	Actual Levy 16/17	Difference in Levy 16/17 & 17/18	Fire Levy Code	Estimated Rate 17/18	Actual Rate 16/17
Enfield	100000134	\$ 370,424,200	\$ 444,509	\$ 426,138	\$ 18,371	K1	0.12	0.12
Elmsdale	100000135	\$ 260,797,600	\$ 365,117	\$ 350,670	\$ 14,447	K2	0.14	0.14
Lantz	100000136	\$ 162,245,700	\$ 227,144	\$ 221,346	\$ 5,798	K3	0.14	0.14
Milford	100000137	\$ 82,996,100	\$ 141,093	\$ 137,846	\$ 3,247	K4	0.17	0.17
Shubenacadie	100000138	\$ 116,206,600	\$ 197,551	\$ 191,851	\$ 5,700	K5	0.17	0.17
Maitland	100000139	\$ 44,139,800	\$ 97,108	\$ 81,400	\$ 15,708	K6	0.22	0.19
Noel	100000140	\$ 45,540,300	\$ 91,081	\$ 85,169	\$ 5,912	K7	0.20	0.19
Walton	100000141	\$ 14,938,500	\$ 29,877	\$ 27,636	\$ 2,241	K8	0.20	0.19
Gore	100000142	\$ 34,402,100	\$ 68,804	\$ 64,135	\$ 4,669	G1	0.20	0.19
Kennetcook	100000143	\$ 37,954,000	\$ 75,908	\$ 71,685	\$ 4,223	G2	0.20	0.19
Nine Mile River	100000144	\$ 89,956,000	\$ 152,925	\$ 147,692	\$ 5,233	G3	0.17	0.17
Rawdon	100000145	\$ 55,670,000	\$ 111,340	\$ 103,527	\$ 7,813	G4	0.20	0.19
Mount Uniacke	100000146	\$ 319,202,300	\$ 504,340	\$ 505,570	\$ (1,230)	G5	0.158	0.165
Brooklyn	100000147	\$ 21,719,500	\$ 43,439	\$ 39,488	\$ 3,951	G6	0.20	0.19
TOTAL			\$ 2,550,236	\$ 2,454,153	\$ 96,083			

NON-DEPARTMENTAL REVENUE & EXPENSES

GENERAL REVENUE

GENERAL REVENUE	2016/2017 Projection	2016/2017 Budget	2017/2018 Budget
4000 RESIDENTIAL TAXES	\$ (13,043,332)	\$ (13,034,547)	\$ (13,342,521)
4001 COMMERCIAL TAXES	\$ (3,654,317)	\$ (3,659,744)	\$ (3,701,858)
4010 FOREST PROPERTY	\$ (22,998)	\$ (22,998)	\$ (22,998)
4012 FOREST PROPERTY	\$ (45,046)	\$ (44,876)	\$ (45,046)
4015 OTHER AREA RATES	\$ (39,120)	\$ (39,132)	\$ (39,396)
4018 WIND FARM TAX	\$ (26,007)	\$ (25,740)	\$ (52,381)
4030 EAST HANTS SPORTSPLEX LEVY	\$ (294,950)	\$ (295,335)	\$ (307,051)
4070 MTT GRANT	\$ (92,497)	\$ (68,900)	\$ (77,300)
4090 DEED TRANSFER TAX	\$ (1,300,000)	\$ (1,300,000)	\$ (1,300,000)
4110 FRONTAGE CHARGES	\$ (49,549)	\$ (49,549)	\$ (58,138)
4850 WASTE TRANSFER DU FEE	\$ (2,182,840)	\$ (2,172,060)	\$ (2,195,160)
4351 NOVA SCOTIA POWER	\$ (2,976)	\$ (2,930)	\$ (2,920)
5555 HST OFFSET PAYMENT	\$ (64,365)	\$ (71,100)	\$ (62,610)
* TAXES	\$ (20,817,997)	\$ (20,786,911)	\$ (21,207,379)
4300 CROWN LANDS GRANT IN LIEU	\$ (45,259)	\$ (44,477)	\$ (45,259)
4301 FEDERAL PROPERTY - GRANT IN LIEU	\$ (43,283)	\$ (40,065)	\$ (43,283)
4320 PROVINCIAL PROPERTY GRANT IN LIEU	\$ (87,805)	\$ (84,508)	\$ (87,805)
* GRANTS IN LIEU	\$ (176,347)	\$ (169,050)	\$ (176,347)
4360 ADMINISTRATION FEES	\$ (236,619)	\$ (236,619)	\$ (234,070)
4361 NSF FEES	\$ (400)	\$ (400)	\$ (400)
4700 TAX CERTIFICATES	\$ (32,280)	\$ (34,400)	\$ (34,100)
4751 RECORDS INQUIRIES	\$ (70,730)	\$ (68,400)	\$ (69,300)
5020 SPONSORSHIPS/DONATIONS	\$ (1,000)	\$ -	\$ -
* SALE OF SERVICES	\$ (341,029)	\$ (339,819)	\$ (337,870)

NON-DEPARTMENTAL REVENUE & EXPENSES (CONTINUED)

GENERAL REVENUE	2016/2017 Projection	2016/2017 Budget	2017/2018 Budget
5151 PROTECTIVE SERVICES FINES	\$ (31,000)	\$ (31,000)	\$ (31,200)
5351 RETURN ON INVESTMENTS	\$ (80,000)	\$ (60,000)	\$ (65,000)
5401 INTEREST ON OUTSTANDING TAXES	\$ (125,400)	\$ (110,000)	\$ (115,000)
5426 MISCELLANEOUS REVENUE	\$ (4,025)	\$ (4,000)	\$ (4,000)
5450 INTEREST ON OTHER RECEIVABLES	\$ (260)	\$ (800)	\$ (470)
* REVENUE FROM OWN SOURCES	\$ (240,685)	\$ (205,800)	\$ (215,670)
5440 FARM PROPERTY ACREAGE	\$ (111,593)	\$ (109,300)	\$ (111,593)
5540 STUDENT/EMPLOYMENT FUNDING	\$ (9,440)	\$ (9,440)	\$ (9,440)
* TRANSFERS FROM OTHER GOVTS/AGENCIE	\$ (121,033)	\$ (118,740)	\$ (121,033)
** REVENUES	\$ (21,697,091)	\$ (21,620,320)	\$ (22,058,299)
*** TOTAL REVENUE	\$ (21,697,091)	\$ (21,620,320)	\$ (22,058,299)

TRANSFERS & APPROPRIATIONS

TRANSFERS AND APPROPRIATIONS	2016/2017 Projection	2016/2017 Budget	2017/2018 Budget
4345 FIRE PROTECTION	\$ (2,454,153)	\$ (2,453,581)	\$ (2,550,236)
* TAXES	\$ (2,454,153)	\$ (2,453,581)	\$ (2,550,236)
4346 FIRE DEBT CHARGE RECOVERY REVENUE	\$ (30,284)	\$ (30,284)	\$ (30,297)
* REVENUE FROM OWN SOURCES	\$ (30,284)	\$ (30,284)	\$ (30,297)
** REVENUES	\$ (2,484,437)	\$ (2,483,865)	\$ (2,580,533)
6028 TRAINING/EDUCATION	\$ 10,000	\$ 10,000	\$ 10,000
* STAFF TRAINING AND EDUCATION	\$ 10,000	\$ 10,000	\$ 10,000
6195 FIRE PROTECTION	\$ 2,454,153	\$ 2,453,581	\$ 2,550,236
8100 PROFESSIONAL SERVICES	\$ 6,500	\$ 6,500	\$ 6,500
* SERVICES ACQUIRED	\$ 2,460,653	\$ 2,460,081	\$ 2,556,736
8150 GRANTS/SUBSIDIES TO ORGANIZATIONS	\$ 94,173	\$ 55,254	\$ 56,028
* GRANTS TO GROUPS	\$ 94,173	\$ 55,254	\$ 56,028
8195 PUBLIC HOUSING/SENIOR CITIZENS	\$ 74,000	\$ 74,000	\$ 65,550
9650 APPROPRIATION TO SCHOOL BOARD	\$ 4,861,498	\$ 4,860,710	\$ 4,953,751
9660 APPROPRIATION TO REGIONAL LIBRARY	\$ 141,986	\$ 143,406	\$ 143,406
9670 APPROPRIATION TO AREA RATES	\$ 178,756	\$ 400,000	\$ 275,000
9725 RCMP	\$ 3,478,703	\$ 3,524,884	\$ 3,604,820
9727 CORRECTIONS	\$ 285,881	\$ 286,600	\$ 289,000
* TRANSFERS TO AGENCIES	\$ 9,020,824	\$ 9,289,600	\$ 9,331,527
9610 APPROP SRF CAPITAL	\$ 228,161	\$ 328,161	\$ 334,160
9620 APPROP SRF OP	\$ 255,059	\$ (243,144)	\$ 345,488
9630 APPROPRIATION TO CAPITAL FUND	\$ (90,232)	\$ 80,000	\$ 70,000
* TRANSFERS TO OWN RESERVES	\$ 392,988	\$ 165,017	\$ 749,648
9035 INTEREST ON LANTZ FIRE DEPT DEBT	\$ 14,634	\$ 14,634	\$ 13,842
9045 INT LOCAL IMPR OTHER	\$ 2,600	\$ 2,600	\$ 1,645

TRANSFERS & APPROPRIATIONS (CONTINUED)

TRANSFERS AND APPROPRIATIONS	2016/2017 Projection	2016/2017 Budget	2017/2018 Budget
9075 INT FIRE COMM DEBT	\$ 1,397	\$ 1,397	\$ 1,154
9116 INTEREST ON SPORTSPLEX DEBT	\$ 129,813	\$ 129,813	\$ 124,286
9118 INTEREST ON HOSPITAL DEBT	\$ 40,470	\$ 40,470	\$ 39,219
9130 PRINCIPAL ON BUILDING DEBT	\$ 30,000	\$ 30,000	\$ 30,000
9135 PRINCIPAL ON LANTZ FIRE DEPT DEBT	\$ 15,650	\$ 15,650	\$ 16,455
9140 PRINCIPAL ON LANDFILL DEBT	\$ 51,841	\$ 51,841	\$ 54,443
9150 PRINCIPAL ON PAVING DEBT	\$ 38,590	\$ 38,590	\$ 46,160
9155 PRIN LOCAL IMP OTHER	\$ 18,721	\$ 18,721	\$ 19,579
9175 PRIN FIRE COMM DEBT	\$ 8,000	\$ 8,000	\$ 8,298
9185 PRINCIPAL ON STORM WATER DEBT	\$ 1,477	\$ 1,477	\$ 1,550
9200 PRINCIPAL ON INDUSTRIAL PARK DEBT	\$ 190,143	\$ 190,143	\$ 192,419
9205 PRINCIPAL ON STREETLIGHT DEBT	\$ 71	\$ 71	\$ 72
9210 PRINCIPAL ON WASTE REDUCTION DEBT	\$ 29,100	\$ 29,100	\$ 149,675
9215 PRINCIPAL ON TOURISM DEBT	\$ -	\$ -	\$ 28,000
9222 PRIN WATERSHED SHUB	\$ 18,200	\$ 18,200	\$ 19,400
9226 DEBENTURE ISSUANCE COSTS	\$ 2,364	\$ 2,364	\$ 2,364
9227 PRIN SERVICE EX DEBT	\$ 8,117	\$ 8,117	\$ 8,284
9228 PRINCIPAL ON HOSPITAL DEBT	\$ 28,750	\$ 28,750	\$ 30,017
9229 PRINCIPAL ON SPORTSPLEX DEBT	\$ 137,033	\$ 137,033	\$ 142,821
* FISCAL SERVICES/DEBT	\$ 766,971	\$ 766,971	\$ 929,683
** EXPENSES	\$ 12,745,609	\$ 12,746,923	\$ 13,633,622
*** TOTAL EXPENDITURE (REVENUE)	\$ 10,261,172	\$ 10,263,058	\$ 11,053,089

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.

There is also a \$20,000 transfer to reserves to accommodate the construction of a common training area for fire departments, \$12,356 allocated for the Emergency Fire Grant Reserve, \$3,000 for self-insuring the TMR2 radios (Council Motion C16(164)) and \$125,000 allocated to the newly created Rural Fire Assistance Capital Fund for 2017/2018.

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 MOU by the Province had fixed the contribution rates at the 2010/2011 levels. Staff are unaware of the proposed rate for 2017/2018 and onwards, having prepared for an overall increase of 1.90% for education costs - this accommodates our 3.8% increase in residential assessed values.

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 for the Municipality. Currently, 23 full-time-equivalent officers patrol East Hants from the Enfield detachment, the Mt Uniacke community policing office and the RCMP office in Rawdon. The Mt Uniacke and Rawdon offices are owned by the Municipality and are leased by the RCMP who then operate the detachments.

The total cost per officer is approximately \$155,567 (2016: \$151,945), including shared services. The proposed budget includes a total of \$26,920 for the cost of DNA services and an expense for prosecution services related to traffic tickets.

The expected increase in RCMP contracts has been offset by a transfer of \$28,570 from reserves as the timing of the increase is unknown and may or may not be reflected in the 2017 rates.

Corrections

As 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 Center, and for work in the business parks.

Following the direction received from Council in 2016, the 2017 budget includes a proposed transfer of \$83,555 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 a \$138,575 balloon payment in 2017/2018 and all Waste related balloon payments between now and 2023/2024.

TRANSFERS TO AND FROM RESERVES

The following are budgeted transfers to and from reserves for fiscal 2017/2018:

	Budget 2017/2018		Cost Centre
	To Reserve	From Reserve	
General Fund - CAPITAL GL 9610			
Financing Local Improvements		\$ (12,884)	fiscalserv
East Hants Aquatics Facility - Residential	\$ 233,128		fiscalserv
East Hants Aquatics Facility - Commercial	\$ 13,917		fiscalserv
East Hants Aquatics Facility - Deed Transfer Tax	\$ 100,000		fiscalserv
Total FISCALSERV GL 9610		\$ 334,160	

General Fund - OPERATING GL 9620			
Landfill Equipment(Dozer/Excavator)	\$ 85,000		fiscalserv
Legislative	\$ 2,000		fiscalserv
Computer Equipment	\$ 90,000		fiscalserv
Infotech - Computer Hardware		\$ (17,000)	fiscalserv
Infotech - Computer Software		\$ (11,000)	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	\$ 30,000		fiscalserv
Shubie Transfer for Water Utility Deficit	\$ 39,396		fiscalserv
Sportsplex Variance	\$ 48,114		fiscalserv

General Fund - OPERATING GL 9620 (Cont'd)	Budget 2017/2018		Cost Centre
	To Reserve	From Reserve	
CAO - Online Services Project		\$ (25,000)	fiscalserv
CAO - Digital Kiosk		\$ (10,000)	fiscalserv
CAO - Professional Fees		\$ (10,000)	fiscalserv
F&A - Infotech - Staff Portal Redesign		\$ (15,500)	fiscalserv
F&A - Pension Plan Work		\$ (30,000)	fiscalserv
F&A - Hants County Seniors' Safety Association Grant		\$ (18,369)	fiscalserv
F&A - SAP Integration		\$ (10,000)	fiscalserv
F&A - Information Management		\$ (35,000)	fiscalserv
F&A - Leasing Copiers - Commonadmi		\$ (16,200)	fiscalserv
F&A - Buildings - Disposal of Property Migraton & Registry Fees		\$ (31,500)	fiscalserv
F&A -Municipal Pool Repairs		\$ (25,000)	fiscalserv
F&A - Disposal of Surplus Properties Project - Advertising		\$ (5,000)	fiscalserv
I&O - Organics - Carts		\$ (30,000)	fiscalserv
I&O - Siteoper		\$ (15,000)	fiscalserv
EBD - Econdev - REN		\$ (20,000)	fiscalserv
EBD - Econdev - Broadband Research		\$ (5,000)	fiscalserv
Transfer to Reserves surplus from Waste Dwelling Unit Charge	\$ 185,335		fiscalserv
Organics Transfer Station ballon payment		\$ (115,922)	fiscalserv
F&A - Roof Mt. Uniacke Library Building (83% of cost)		\$ (11,620)	fiscalserv
F&A - Roof Mt. Uniacke RCMP Building (17% of cost)		\$ (2,380)	fiscalserv
P&D - EMO - alternate ECC supplies (Milford WTP)		\$ (5,000)	fiscalserv
P&D - EMO - Generator Upgrades		\$ (5,500)	fiscalserv
P&D - Handheld GPS Unit		\$ (6,000)	fiscalserv
PRC - Burntcoat Small equipment - Office Equip Reserve		\$ (1,200)	fiscalserv
PRC - Rising Tides Shore Development Initiative		\$ (15,000)	fiscalserv
PRC - Tourism - Signage Plan Development		\$ (5,000)	fiscalserv
PRC - Fundy Tidal reinstate septic system		\$ (8,000)	fiscalserv
PRC - Leisure - Recreation Master Plan		\$ (20,000)	fiscalserv
RCMP Services - Partial accommodation for 5% budget increase		\$ (28,570)	fiscalserv
Total FISCALSERV GL 9620	\$ 201,084		

Fire Risk Assessment-Emergency Grant Fund		\$ (6,500)	fireexp
Fire Debt Charge Recovery - Communication Project		\$ (9,452)	fireexp
Rural Fire Department Capital Fund	\$ 125,000		fireexp
Emergency Fire Grant Reserve	\$ 12,356		fireexp
Self-insuring TMR2 Radios	\$ 3,000		fireexp
Fire Depts Common Training Facility	\$ 20,000		fireexp
Total FIREEXP GL 9620	\$ 144,404		

General Fund - OPERATING GL 9620 (Cont'd)	Budget 2017/2018		Cost Centre
	To Reserve	From Reserve	
Building repairs - LMC	\$ 20,000		rescntrexp
F&A - Roof Lloyd E. Matheson Centre		\$ (6,000)	rescntrexp
Total RESCNTREXP GL 9620	\$ 14,000		

General CAPITAL OUT OF REVENUE - GL 9630			
Customer Relationship Management Software (14-003)	\$ 50,000		fiscalserv
Wickwire Station Pavilion (17-013)	\$ 15,000		fiscalserv
Tree Planting at Wickwire Park (17-010)	\$ 5,000		fiscalserv
Total FISCALSERV GL 9630	\$ 70,000		

Other Lights - Operating Reserve GL 9620	\$ 10,415		fisclights
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Urban Service Rate Reserve Transfers

USR - CAPITAL GL 9610			
Gas Tax Transfer - Sidewalk Debt Payments		\$ (125,000)	fiscalcsr
Total FISCAL CSR GL 9610		\$ (125,000)	

USR - OPERATING 9620			
SewerCAD - regsewexp g/l #6130		\$ (10,000)	fiscalcsr
Lagoon Vegetative Growth - 4 year cycle regsewexp g/l #7040	\$ 6,000		fiscalcsr
CCME Environmental Assessment - regsewexp g/l #8100		\$ (15,000)	fiscalcsr
Environmental Risk Assessment - shubsewexp g/l #8100		\$ (12,000)	fiscalcsr
Environmental Risk Assessment & Receiving Water Study - Wastewater Treatment Plant		\$ (20,000)	fiscalcsr
Sidewalk Balloon Payments	\$ 130,000		fiscalcsr
Pump Upgrade - Multiple Lift Stations (17-022)	\$ 117,500		fiscalcsr
Regl Sewer Hook Up Fees to Operating Reserve	\$ 19,200		fiscalcsr
Transfer to surplus	\$ 9,864		fiscalcsr
Total FISCAL CSR GL 9620	\$ 225,564		

USR CAPITAL OUT OF REVENUE 9630			
SCADA Upgrade (17-021)	\$ 10,000		
Public Works Truck (14-020)	\$ 35,000		
Total FISCAL CSR GL 9630	\$ 45,000		