

BUDGET AND TAX ANALYSIS
2018/2019

February 28, 2018



EAST HANTS
We live it!

Table of Contents

BUDGET AND TAX ANALYSIS.....	1
INTRODUCTION.....	1
GOVERNANCE & THE BUDGET PROCESS	4
ASSESSMENT CHANGES 2017 TO 2018	5
HOW TAXATION WORKS	6
SUMMARY OF REVENUE & EXPENSES.....	7
SUMMARY OF REVENUE	8
SUMMARY OF REVENUE (CONTINUED)	9
SUMMARY OF EXPENSES.....	10
SUMMARY OF EXPENSES (CONTINUED)	11
SUMMARY OF EXPENSES (CONTINUED)	12
SIGNIFICANT VARIANCES.....	13
GENERAL TAX RATES	14
ONE CENT RAISES	14
TAX BURDEN	16
COMPARATIVE TAX RATES.....	19
URBAN SERVICE RATES.....	24
URBAN SERVICE RATES.....	26
WASTEWATER MANAGEMENT FEE.....	26
OPERATING EXPENSES	26
DEBT CHARGES.....	26
OTHER STREETLIGHT AREA RATES	27
OTHER STREETLIGHT AREA RATES (CONTINUED).....	28
FIRE DEPARTMENT AREA RATES	29
NON-DEPARTMENTAL REVENUE & EXPENSES	30
GENERAL REVENUE	30

NON-DEPARTMENTAL REVENUE & EXPENSES (CONTINUED)	31
TRANSFERS & APPROPRIATIONS	32
TRANSFERS & APPROPRIATIONS (CONTINUED)	33
TRANSFERS TO AND FROM RESERVES	36

INTRODUCTION

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

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

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

The housing market in East Hants has changed, the market for single-detached homes has decreased while there has been an increase in the number of multi-family homes being constructed. In 2012, there were 103 building permits issued for single-detached homes and 19 apartment units were constructed. In 2016 that number changed to 58 building permits being issued for single-detached homes and 59 apartment units were planned. The total value of construction in East Hants for 2016 was \$34,335,062. (Statistics Canada, 2016)

According to the 2018 Property Valuation Services Corporation (PVSC), East Hants has 10,121 households (2017: 9,987) 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 36,842 acres (2017: 36,720) of tax exempt farm land and 90,911 acres (2017: 90,911) of exempt provincial forest property. This tax exempt property constitutes 27.4% (2017: 27.4%) of the total area. In addition, there are 56,157 acres (2017: 56,085) of exempt commercial forest property and 172,151 acres (2017: 171,575) of resource forest property, which is taxed marginally at 41 and 26 cents per acre, respectively. The total exempt and marginally taxed land constitute 76.4% (2017: 76.2%) of the total area of East Hants.

The distribution of homes is not proportional across the Municipality. In 2018 they are distributed as follows:

Dwelling Unit Comparison (#)	2018 (#)	2018 (%)	2017 (#)	2017 (%)
Serviced Districts of Enfield (1), Elmsdale (2), Lantz (7)	3,143	31%	3,047	31%
Districts of Milford (3) and Shubenacadie (4)	1,579	16%	1,571	16%
District Enfield/Grand Lake (10)	854	8%	845	8%
Districts of Maitland/MacPhees Corner (5), Walton/Noel/Kennetcook (6), Rawdon/Gore (11)	2,772	27%	2,745	28%
Districts of Mount Uniacke (8 & 9)	1,773	18%	1,770	17%
Total Dwelling Units	10,121	100%	9,978	100%

The 2018 assessment roll shows an increase of 143 dwelling units from the prior year (2017: 105). Significant increases include the following:

- 96 units were added to the three communities of Enfield (1), Elmsdale and Lantz,
- 8 units were added to the communities of Milford and Shubenacadie
- 12 units were added to Mount Uniacke
- 10 units were added to the communities of Rawdon and Gore,
- 17 units were added to the communities of Maitland, Walton, Noel and Kennetcook

East Hants residential construction remains relatively strong. In the calendar year 2017, 110 permits were issued for (2016: 91) residential units (including new construction and renovations). Homes also continue to change hands at a steady pace. Information from PVSC showed that in 2017, approximately 397 homes (2016: 407) changed hands, 57% were in the corridor districts from Enfield to Shubenacadie, 23% of which were in the rural districts, and 20% 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, Open Space Active and Transportation Master Plan, a Recreation Master Plan and the Tourism Strategy are all key documents that will guide Council to help us capitalize on our proximity to Highway 102 and the airport, access to mainline rail service, the abundant natural resources within our borders and the stunning Glooscap Trail, which features coastline access to the world’s highest tides.

Despite our efforts and the steady increase in residential development in East Hants, Commercial assessment growth remains a challenge. For the 2018 assessment roll, there were no new commercial accounts (2017: 2 new accounts totaling \$56,100 assessment value), although there was development on existing vacant land. Total commercial assessments increased by 2.98% in 2018 (2017: increase of 4.23%), net of commercial exempt properties.

The average residential assessment based on CAP is \$152,844 (2017: \$150,896). Residential assessments account for 90% (2017: 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 35%¹.

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

District #	District Name	2017 Average Residential Assessment (capped)*	2018 Average Residential Assessment (capped)*
1	Enfield	\$176,468	\$172,265
2	Elmsdale/Belnan	\$190,022	\$192,298
3	Milford/Nine Mile River	\$150,505	\$152,175
4	Shubenacadie	\$115,671	\$117,412
5	Maitland/MacPhees Corner	\$94,729	\$95,866
6	Walton/Noel/Kennetcook	\$75,276	\$76,104
7	Lantz/Milford	\$165,344	\$166,094
8	Mount Uniacke	\$176,568	\$181,653
9	South/East Uniacke	\$211,256	\$172,790
10	Enfield/Grand Lake	\$227,908	\$230,849
11	Rawdon/Gore	\$111,441	\$113,299

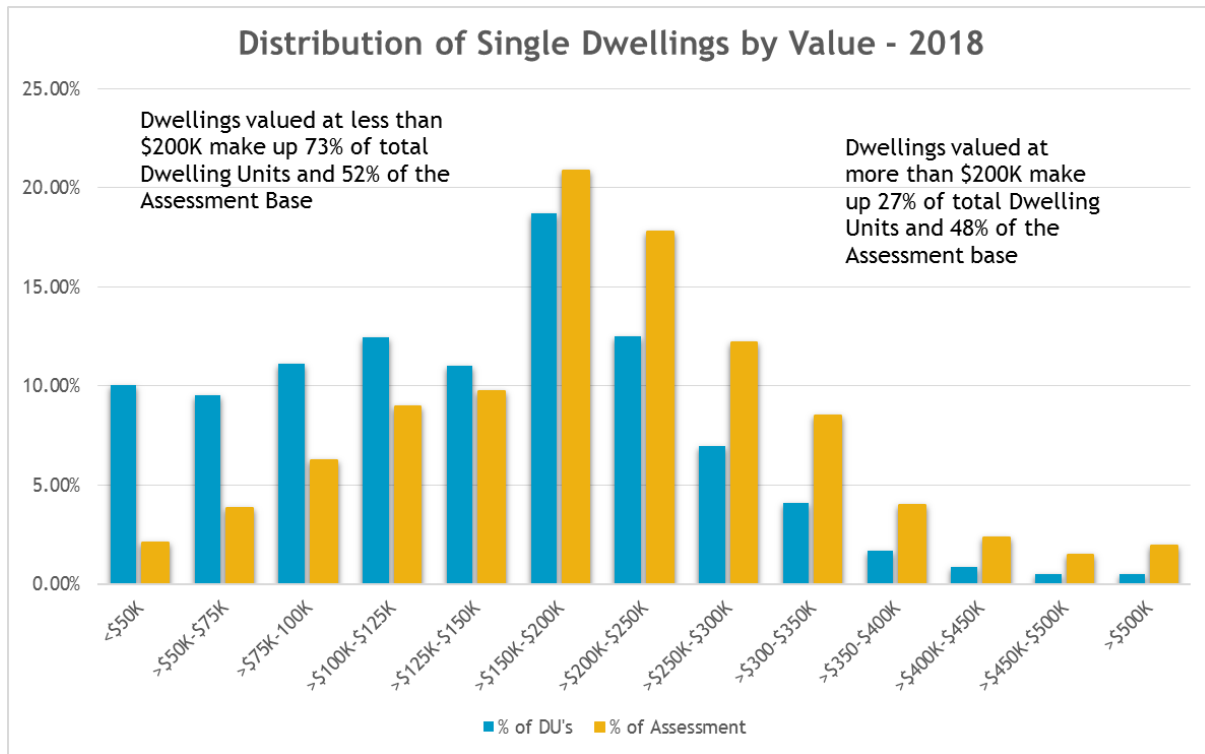
* Average = Capped residential assessment / # of dwelling units, as per the PVSC assessment roll.

The following chart demonstrates the wide variation in residential assessments across the municipality based on data from 2018:

District	2018 Assessed Value/Number of Single Dwelling Units (DU's)							
	<\$50K	<\$100K	<\$150K	<\$200K	<\$250K	<\$300K	<\$350K	>\$350K
Enfield (1), Elmsdale (2), Lantz (7)	14	140	563	705	483	278	158	91
Milford (3) & Shubenacadie (4)	98	328	463	277	130	58	40	19
Maitland (5), Walton (6) & Rawdon (11)	621	1,045	566	232	86	34	17	16
Mount Uniacke (8 & 9)	157	285	375	317	262	141	80	89
Enfield/Grand Lake (10)	5	46	130	141	156	110	72	102
Total # of DU's	895	1,844	2,097	1,672	1,117	621	367	317
% of DU's	10%	21%	24%	19%	13%	7%	4%	4%
Total Assessment of DU's	\$30M	\$141M	\$260M	\$291M	\$248M	\$170M	\$119M	\$136M
% of Assessment	2.1%	10.1%	18.6%	20.9%	17.8%	12.2%	8.5%	9.8%

¹ Based on 10,121 dwelling units, using 2018 draft tax rates.

The following chart shows 73% of homes in East Hants are valued at less than \$200,000 and these homes represent 52% of the residential assessment based on data from 2018 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 2017 TO 2018

Assessments are prepared based on a calendar year. The following tables present an overview of assessment changes from 2017 to 2018.

(\$) Change in Assessments

	Residential	Resource	Commercial	Total
2018 Assessments	\$ 1,546,932,000	\$ 49,318,400	\$ 142,295,500	\$ 1,738,545,900
Less: Bylaw F-400 Exempt Properties	(399,400)	(335,000)	(27,990,500)	(28,724,900)
2018 Taxable Assessments	\$ 1,546,532,600	\$ 48,983,400	\$ 114,305,000	\$ 1,709,821,000
Less: 2017 Assessments				
2017 Assessments	\$ 1,506,290,700	\$ 47,893,400	\$ 139,167,600	\$ 1,693,351,700
Less: Bylaw F-400 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
Increase in Taxable Assessments from 2017 to 2018	\$ 40,785,600	\$ 1,410,300	\$ 3,311,000	\$ 45,506,900
Increase in taxable assessments due to new properties	\$ 10,684,700	\$ 225,000	\$ -	\$ 10,909,700
Net increase in taxable assessments of existing properties	30,100,900	1,185,300	3,311,000	34,597,200
Increase in Taxable Assessments from 2017 to 2018	\$ 40,785,600	\$ 1,410,300	\$ 3,311,000	\$ 45,506,900
Percentage of Assessment Increase, Net of Bylaw Exemptions	2.71%	2.96%	2.98%	2.73%

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 2018 filed roll.

Districts	New Construction / Building Permits	New Lots / New Accounts	Inspections / Physical Changes	New Ineligible CAP Accounts from Sales	Total
1 Enfield	\$ 5,035,300	\$ 276,500	\$ 302,200	\$ 453,400	\$ 6,067,400
2 Elmsdale/Belnan	\$ 3,937,500	\$ 1,100,300	\$ 520,900	\$ 372,400	\$ 5,931,100
3 Milford/Nine Mile River	\$ 1,592,600	\$ 803,400	\$ 245,100	\$ 714,000	\$ 3,355,100
4 Shubenacadie	\$ 1,935,100	\$ 178,400	\$ 235,000	\$ 650,000	\$ 2,998,500
5 Maitland/MacPhees Corner	\$ 1,673,000	\$ 57,300	\$ 848,000	\$ 259,500	\$ 2,837,800
6 Walton/Noel/Kennetcook	\$ 878,600	\$ 51,400	\$ 68,400	\$ 720,900	\$ 1,719,300
7 Lantz/Milford	\$ 1,915,200	\$ (2,600)	\$ 317,200	\$ 832,900	\$ 3,062,700
8 Mount Uniacke	\$ 3,031,100	\$ 480,100	\$ 636,100	\$ 1,476,900	\$ 5,624,200
9 South/East Uniacke	\$ 2,831,500	\$ 5,500,800	\$ 94,000	\$ 390,500	\$ 8,816,800
10 Enfld/Grand Lake	\$ 3,382,200	\$ 1,071,100	\$ 205,400	\$ 573,900	\$ 5,232,600
11 Rawdon/Gore	\$ 1,755,600	\$ 709,600	\$ 343,800	\$ 581,200	\$ 3,390,200
Indicator Total %	57%	21%	8%	14%	

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	2017/2018 Projection	2017/2018 Budget	2018/2019 Budget
TAXES	\$ (26,170,878)	\$ (26,133,806)	\$ (26,662,673)
GRANTS IN LIEU	\$ (178,010)	\$ (188,114)	\$ (178,010)
SALE OF SERVICES	\$ (1,048,594)	\$ (989,004)	\$ (1,029,191)
REVENUE FROM OWN SOURCES	\$ (1,678,305)	\$ (1,674,445)	\$ (1,719,496)
TRANSFERS FROM OTHER GOVT / AGENCIES	\$ (576,273)	\$ (324,974)	\$ (514,854)
TRANSFER FROM OWN RESERVE/AGENCIES	\$ (275,000)	\$ (275,000)	\$ (400,000)
DEFERRED REVENUE	\$ -	\$ -	\$ (10,000)
TOTAL REVENUE	\$ (29,927,060)	\$ (29,585,343)	\$ (30,514,224)
COUNCIL	\$ 345,975	\$ 353,853	\$ 353,725
CHIEF ADMINISTRATIVE'S OFFICE	\$ 692,153	\$ 739,377	\$ 927,930
ECONOMIC & BUSINESS DEVELOPMENT	\$ 543,254	\$ 559,523	\$ 578,534
FINANCE & ADMINISTRATION DEPARTMENT	\$ 5,446,217	\$ 5,324,445	\$ 5,706,684
OPERATIONS GENERAL TAX RATE	\$ 3,565,024	\$ 3,633,283	\$ 3,712,889
OPERATIONS URBAN SERVICE RATE	\$ 2,672,375	\$ 2,738,400	\$ 2,832,467
PARKS, RECREATION & CULTURE	\$ 1,773,704	\$ 1,602,805	\$ 1,813,748
PLANNING & DEVELOPMENT	\$ 976,273	\$ 1,000,035	\$ 1,032,617
TRANSFERS & APPROPRIATIONS	\$ 13,554,781	\$ 13,633,622	\$ 13,555,630
TOTAL EXPENSES	\$ 29,569,756	\$ 29,585,343	\$ 30,514,224
**NET EXPENSES (REVENUE)	\$ (357,304)	\$ -	\$ -

SUMMARY OF REVENUE

SUMMARY - REVENUE	2017/2018 Projection	2017/2018 Budget	2018/2019 Budget
4000 RESIDENTIAL TAXES	\$ (13,317,103)	\$ (13,342,521)	\$ (13,738,927)
4001 COMMERCIAL TAXES	\$ (3,697,208)	\$ (3,701,858)	\$ (3,713,913)
4010 FOREST PROPERTY	\$ (22,995)	\$ (22,998)	\$ (23,024)
4012 FOREST PROPERTY	\$ (44,610)	\$ (45,046)	\$ (44,759)
4015 OTHER AREA RATES	\$ (1,613,171)	\$ (1,613,525)	\$ (1,435,832)
4017 WASTEWATER MANAGEMENT FEE	\$ (819,000)	\$ (802,062)	\$ (944,000)
4018 WIND FARM TAX	\$ (65,812)	\$ (52,381)	\$ (79,786)
4030 EAST HANTS SPORTSPLEX LEVY	\$ (306,645)	\$ (307,051)	\$ (313,521)
4070 MTT GRANT	\$ (101,717)	\$ (77,300)	\$ (83,500)
4090 DEED TRANSFER TAX	\$ (1,300,000)	\$ (1,300,000)	\$ (1,300,000)
4110 FRONTAGE CHARGES	\$ (63,740)	\$ (58,138)	\$ (40,715)
4850 WASTE TRANSFER DU FEE	\$ (2,201,760)	\$ (2,195,160)	\$ (2,226,620)
4345 FIRE PROTECTION	\$ (2,550,098)	\$ (2,550,236)	\$ (2,645,246)
4351 NOVA SCOTIA POWER	\$ (2,633)	\$ (2,920)	\$ (2,800)
5555 HST OFFSET PAYMENT	\$ (64,386)	\$ (62,610)	\$ (70,030)
* TAXES	\$ (26,170,878)	\$ (26,133,806)	\$ (26,662,673)
4300 CROWN LANDS GRANT IN LIEU	\$ (45,259)	\$ (45,259)	\$ (45,259)
4301 FEDERAL PROPERTY - GRANT IN LIEU	\$ (51,787)	\$ (55,050)	\$ (51,787)
4320 PROVINCIAL PROPERTY GRANT IN LIEU	\$ (80,964)	\$ (87,805)	\$ (80,964)
* GRANTS IN LIEU	\$ (178,010)	\$ (188,114)	\$ (178,010)
4360 ADMINISTRATION FEES	\$ (255,889)	\$ (255,889)	\$ (266,222)
4361 NSF FEES	\$ (500)	\$ (400)	\$ (400)
5031 PROGRAM REVENUE	\$ (205,055)	\$ (198,675)	\$ (214,250)
4700 TAX CERTIFICATES	\$ (36,014)	\$ (34,100)	\$ (33,500)
4751 RECORDS INQUIRIES	\$ (72,160)	\$ (69,300)	\$ (70,790)
4809 PLANNING REVENUE	\$ (3,500)	\$ (3,000)	\$ (3,000)
4811 DEVELOPMENT REVENUE	\$ (11,000)	\$ (10,000)	\$ (11,000)
4820 SCRAP METAL	\$ (83,874)	\$ (38,000)	\$ (38,000)
5020 SPONSORSHIPS / DONATIONS	\$ (1,000)	\$ -	\$ (1,000)
4840 TIPPING FEES	\$ (324,540)	\$ (324,540)	\$ (334,276)
4860 WASTE COLLECTION FEES	\$ (55,100)	\$ (55,100)	\$ (56,753)
* SALE OF SERVICES	\$ (1,048,594)	\$ (989,004)	\$ (1,029,191)

SUMMARY OF REVENUE (CONTINUED)

SUMMARY - REVENUE	2017/2018 Projection	2017/2018 Budget	2018/2019 Budget
4346 FIRE DEBT CHARGE RECOVERY REVENUE	\$ (30,297)	\$ (30,297)	\$ (30,293)
4801 DAIRY COMMISSION REVENUE	\$ (10,000)	\$ (10,000)	\$ (10,000)
5040 FACILITY RENTALS	\$ (27,000)	\$ (24,000)	\$ (33,420)
5045 SALE OF COMPOST BINS	\$ (150)	\$ (150)	\$ (150)
5046 POOL & TOURISM PRODUCT SALES	\$ (33,315)	\$ (21,775)	\$ (37,927)
5101 BUILDING PERMITS	\$ (75,000)	\$ (80,000)	\$ (85,000)
5120 ANIMAL LICENSES	\$ (5,508)	\$ (7,000)	\$ (7,000)
5130 SEWER HOOKUP	\$ (16,500)	\$ (24,500)	\$ (24,500)
5151 PROTECTIVE SERVICES FINES	\$ (31,200)	\$ (31,200)	\$ (34,200)
5230 ELMSCH - TENANT RENT	\$ (20,000)	\$ -	\$ (29,565)
5240 RCMP - TENANT RENT	\$ (51,076)	\$ (51,076)	\$ (52,098)
5250 LMC - TENANT BASE RENT	\$ (644,759)	\$ (658,308)	\$ (635,228)
5252 LMC - TENANT EXPENSE RECOVERY	\$ (361,735)	\$ (361,735)	\$ (373,753)
5301 SEWER USAGE	\$ (13,200)	\$ (13,300)	\$ (13,200)
5351 RETURN ON INVESTMENTS	\$ (67,300)	\$ (65,000)	\$ (68,400)
5401 INTEREST ON OUTSTANDING TAXES	\$ (128,000)	\$ (115,000)	\$ (120,000)
5426 MISCELLANEOUS REVENUE	\$ (160,896)	\$ (180,634)	\$ (164,762)
5450 INTEREST ON OTHER RECEIVABLES	\$ (429)	\$ (470)	\$ -
* REVENUE FROM OWN SOURCES	\$ (1,678,305)	\$ (1,674,445)	\$ (1,719,496)
5883 GOVERNMENT CAPITAL GRANTS	\$ (238,631)	\$ (10,000)	\$ (5,885)
4802 HOUSEHOLD HAZARDOUS WASTE	\$ (3,000)	\$ (3,000)	\$ (3,000)
4807 RRFB DIVERSION CREDITS	\$ (70,000)	\$ (70,000)	\$ (70,000)
5440 FARM PROPERTY ACREAGE	\$ (111,049)	\$ (111,593)	\$ (111,049)
5540 STUDENT/EMPLOYMENT FUNDING	\$ (25,352)	\$ (18,215)	\$ (19,554)
5570 RECREATION GRANT REVENUE	\$ (50,575)	\$ (39,500)	\$ (51,500)
5580 RESOURCE RECOVERY FUND BOARD	\$ (72,666)	\$ (72,666)	\$ (80,766)
5880 CONDITIONAL PROV & FEDERAL GRANTS	\$ (5,000)	\$ -	\$ (173,100)
* TRANSFERS FROM OTHER GOVTS/AGENCIE	\$ (576,273)	\$ (324,974)	\$ (514,854)
5825 OTHER TRANSFERS	\$ (275,000)	\$ (275,000)	\$ (400,000)
* TRANSFER FROM OWN RESERVE/AGENCIES	\$ (275,000)	\$ (275,000)	\$ (400,000)
4815 OBLIGATORY INFRASTRUCTURE REVENUE	\$ -	\$ -	\$ (10,000)
* DEFERRED REVENUE	\$ -	\$ -	\$ (10,000)
** TOTAL (REVENUE)	\$ (29,927,060)	\$ (29,585,343)	\$ (30,514,224)

SUMMARY OF EXPENSES

SUMMARY - EXPENSES	2017/2018 Projection	2017/2018 Budget	2018/2019 Budget
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COUNCIL

* SALARIES/HONORARIUMS & BENEFITS	\$ 262,445	\$ 269,693	\$ 269,080
* STAFF TRAINING AND EDUCATION	\$ 3,770	\$ 3,800	\$ 5,200
* SUPPLIES	\$ 500	\$ 1,000	\$ 1,000
* OTHER OPERATIONAL COSTS	\$ 53,810	\$ 54,360	\$ 53,445
* SERVICES ACQUIRED	\$ 3,450	\$ 3,000	\$ 3,000
* GRANTS TO GROUPS	\$ 22,000	\$ 22,000	\$ 22,000
** SUB-TOTAL EXPENSES	\$ 345,975	\$ 353,853	\$ 353,725

CHIEF ADMINISTRATIVE'S OFFICE

* SALARIES/HONORARIUMS & BENEFITS	\$ 508,163	\$ 538,770	\$ 712,974
* STAFF TRAINING AND EDUCATION	\$ 49,162	\$ 66,070	\$ 59,141
* SUPPLIES	\$ 25,108	\$ 34,317	\$ 38,695
* OTHER OPERATIONAL COSTS	\$ 21,400	\$ 21,900	\$ 21,800
* SERVICES ACQUIRED	\$ 88,320	\$ 78,320	\$ 95,320
** SUB-TOTAL EXPENSES	\$ 692,153	\$ 739,377	\$ 927,930

ECONOMIC & BUSINESS DEVELOPMENT

* SALARIES/HONORARIUMS & BENEFITS	\$ 343,583	\$ 344,315	\$ 358,712
* STAFF TRAINING AND EDUCATION	\$ 5,027	\$ 3,564	\$ 5,646
* SUPPLIES	\$ 3,282	\$ 3,282	\$ 2,785
* OTHER OPERATIONAL COSTS	\$ 25,100	\$ 42,100	\$ 26,050
* SERVICES ACQUIRED	\$ 53,500	\$ 53,500	\$ 73,274
* BUILDINGS/PLANTS/PROPERTY	\$ 5,050	\$ 5,050	\$ 12,850
* FISCAL SERVICES/DEBT	\$ 107,712	\$ 107,712	\$ 99,217
** SUB-TOTAL EXPENSES	\$ 543,254	\$ 559,523	\$ 578,534

SUMMARY OF EXPENSES (CONTINUED)

SUMMARY - EXPENSES	2017/2018 Projection	2017/2018 Budget	2018/2019 Budget
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FINANCE & ADMINISTRATION DEPARTMENT

* SALARIES/HONORARIUMS & BENEFITS	\$ 1,478,161	\$ 1,490,955	\$ 1,619,240
* STAFF TRAINING AND EDUCATION	\$ 6,864	\$ 8,414	\$ 13,813
* SUPPLIES	\$ 88,765	\$ 98,595	\$ 100,265
* OTHER OPERATIONAL COSTS	\$ 222,075	\$ 221,669	\$ 228,524
* SERVICES ACQUIRED	\$ 711,892	\$ 612,450	\$ 676,113
* EXEMPTIONS/REBATES	\$ 855,300	\$ 855,300	\$ 860,000
* VEHICLES	\$ 4,956	\$ 5,737	\$ 5,365
* BUILDINGS/PLANTS/PROPERTY	\$ 977,091	\$ 929,825	\$ 1,082,129
* GRANTS TO GROUPS	\$ 115,369	\$ 114,369	\$ 115,369
* TRANSFERS TO AGENCIES	\$ 383,622	\$ 385,009	\$ 395,600
* TRANSFERS TO OWN RESERVES	\$ 84,000	\$ 84,000	\$ 90,000
* FISCAL SERVICES/DEBT	\$ 518,122	\$ 518,122	\$ 520,266
** SUB-TOTAL EXPENSES	\$ 5,446,217	\$ 5,324,445	\$ 5,706,684

OPERATIONS GENERAL TAX RATE

* SALARIES/HONORARIUMS & BENEFITS	\$ 714,980	\$ 754,128	\$ 809,899
* STAFF TRAINING AND EDUCATION	\$ 4,175	\$ 3,730	\$ 4,000
* SUPPLIES	\$ 56,345	\$ 59,560	\$ 62,100
* OTHER OPERATIONAL COSTS	\$ 85,676	\$ 77,884	\$ 75,509
* SERVICES ACQUIRED	\$ 2,174,793	\$ 2,190,623	\$ 2,221,702
* VEHICLES	\$ 31,362	\$ 35,774	\$ 34,512
* BUILDINGS/PLANTS/PROPERTY	\$ 72,649	\$ 85,091	\$ 98,191
* TRANSFERS TO AGENCIES	\$ 293,956	\$ 295,405	\$ 299,835
* TRANSFERS TO OWN RESERVES	\$ 10,415	\$ 10,415	\$ 11,467
* FISCAL SERVICES/DEBT	\$ 120,673	\$ 120,673	\$ 95,674
** SUB-TOTAL EXPENSES	\$ 3,565,024	\$ 3,633,283	\$ 3,712,889

OPERATIONS URBAN SERVICE RATE

* SALARIES/HONORARIUMS & BENEFITS	\$ 422,274	\$ 458,950	\$ 456,792
* SUPPLIES	\$ 18,400	\$ 23,900	\$ 11,000
* OTHER OPERATIONAL COSTS	\$ 161,034	\$ 166,578	\$ 172,402
* SERVICES ACQUIRED	\$ 802,553	\$ 824,879	\$ 822,770
* BUILDINGS/PLANTS/PROPERTY	\$ 312,091	\$ 308,070	\$ 290,269
* TRANSFERS TO OWN RESERVES	\$ 145,564	\$ 145,564	\$ 1,932
* FISCAL SERVICES/DEBT	\$ 810,459	\$ 810,459	\$ 1,077,302
** SUB-TOTAL EXPENSES	\$ 2,672,375	\$ 2,738,400	\$ 2,832,467

SUMMARY OF EXPENSES (CONTINUED)

SUMMARY - EXPENSES	2017/2018 Projection	2017/2018 Budget	2018/2019 Budget
PARKS, RECREATION & CULTURE			
* SALARIES/HONORARIUMS & BENEFITS	\$ 866,520	\$ 897,464	\$ 1,046,992
* STAFF TRAINING AND EDUCATION	\$ 4,883	\$ 10,505	\$ 10,895
* SUPPLIES	\$ 29,481	\$ 31,130	\$ 26,655
* OTHER OPERATIONAL COSTS	\$ 107,205	\$ 143,496	\$ 146,681
* SERVICES ACQUIRED	\$ 56,410	\$ 61,750	\$ 84,250
* VEHICLES	\$ 14,973	\$ 14,973	\$ 20,250
* BUILDINGS/PLANTS/PROPERTY	\$ 119,340	\$ 104,270	\$ 123,170
* GRANTS TO GROUPS	\$ 549,406	\$ 323,631	\$ 339,917
* TRANSFERS TO OWN RESERVES	\$ 10,000	\$ -	\$ -
* FISCAL SERVICES/DEBT	\$ 15,486	\$ 15,586	\$ 14,938
** SUB-TOTAL EXPENSES	\$ 1,773,704	\$ 1,602,805	\$ 1,813,748
PLANNING & DEVELOPMENT			
* SALARIES/HONORARIUMS & BENEFITS	\$ 866,548	\$ 867,093	\$ 904,103
* STAFF TRAINING AND EDUCATION	\$ 3,195	\$ 7,135	\$ 8,080
* SUPPLIES	\$ 15,837	\$ 25,210	\$ 14,010
* OTHER OPERATIONAL COSTS	\$ 12,110	\$ 17,775	\$ 17,515
* SERVICES ACQUIRED	\$ 35,959	\$ 36,100	\$ 50,300
* VEHICLES	\$ 10,654	\$ 13,372	\$ 11,284
* BUILDINGS/PLANTS/PROPERTY	\$ 7,337	\$ 8,350	\$ 2,325
* GRANTS TO GROUPS	\$ 24,633	\$ 25,000	\$ 25,000
** SUB-TOTAL EXPENSES	\$ 976,273	\$ 1,000,035	\$ 1,032,617
TRANSFERS & APPROPRIATIONS			
* STAFF TRAINING AND EDUCATION	\$ 10,000	\$ 10,000	\$ 10,000
* SERVICES ACQUIRED	\$ 2,556,598	\$ 2,556,736	\$ 2,651,746
* GRANTS TO GROUPS	\$ 401,628	\$ 56,028	\$ 56,532
* TRANSFERS TO AGENCIES	\$ 9,326,993	\$ 9,331,527	\$ 9,714,849
* TRANSFERS TO OWN RESERVES	\$ 329,879	\$ 749,648	\$ 13,629
* FISCAL SERVICES/DEBT	\$ 929,683	\$ 929,683	\$ 1,108,874
** SUB-TOTAL EXPENSES	\$ 13,554,781	\$ 13,633,622	\$ 13,555,630
***TOTAL EXPENSES	\$ 29,569,756	\$ 29,585,343	\$ 30,514,224

SIGNIFICANT VARIANCES

Description	Amount
INCREASES / (DECREASES) IN NET COST RESULTING FROM DEPARTMENTAL VARIANCES	
Council	\$ (128)
CAO's Office	\$ 163,553
Economic & Business Development	\$ (184,741)
Finance & Administration	\$ 195,495
Infrastructure & Operations General Tax Rate	\$ 45,251
Parks, Recreation & Culture	\$ 141,070
Planning & Development	\$ 18,082
Sub-Total Departmental Net Impact on GTR	\$ 378,582
(INCREASES) / DECREASES IN NON-DEPARTMENTAL REVENUE	
Increase in Wind Farm Tax	\$ (27,405)
Increase in Frontage Charge Revenue (offset by decrease in transfer below)	\$ (10,351)
Increase in fines and interest on tax receivable (higher outstanding receivable)	\$ (10,930)
Increase in Administration Fee Revenue (offset of internal departmental chargebacks)	\$ (7,352)
Increase in Sportsplex	\$ (6,470)
Net increase in various other General Revenue	\$ (5,446)
Sub-Total Increase in General Revenue	\$ (67,954)
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)	\$ (93,832)
Increase in Fire Protection Expense (levy paid to fire departments)	\$ 93,832
Increase in Fire Departments Grants (increased by Consumer Price Index of .9%)	\$ 508
Sub-Total Affect of Variances in Fire Department Levy Revenue & Expenses	\$ 508
Increase in Snides Lake Debt (offset by reserves below)	\$ 291,300
Increase in School Board Costs (estimated 4% increase)	\$ 199,040
Increase in Urban Service Rate Grant from General Tax Rate (offset by transfer below officers)	\$ 125,000
	\$ 59,282
Increase in Industrial Park Debt (offset by reserves below)	\$ 58,832
Decrease in Waste Debt from 2017 (offset by reserves)	\$ (137,975)
Net Decrease in Debt Servicing Costs	\$ (5,194)
Sub-Total Increase in Transfers & Appropriations (Net of Reserve Transfers)	\$ 590,285
VARIANCES TRANSFERS TO/FROM RESERVES (excluding \$258,519 in Departmental Variances)	
Increase in transfers from reserves - Snides Lake Balloon Payment	\$ (310,700)
Decrease in transfers to reserves - Rural Fire Department Capital Fund	\$ (125,000)
Increase in transfers from reserves - Industrial Park Balloon Payment	\$ (69,160)
Decrease in transfers to reserves - East Hants Aquatics Ctr (from 1.5¢ to 1.1¢ of General Tax Rate)	\$ (57,227)
Net change in amount to come from reserve for balancing budget	\$ 21,887
Net Increase in transfers from reserves - Fire Grants and Fire Communication Debt Recovery	\$ 59
Net Increase in transfers to reserves - Solid Waste Balloon Payments	\$ 51,112
Decrease in transfer from reserve - Frontage Charge Revenue	\$ 11,537
Net increase in transfers to reserves from revenue earned for EBD's pylon sign	\$ 9,420
Net Increase in transfers from Gas Tax Reserves - offset sidewalk debt	\$ 6,572
Sub-Total Increase in Transfers from Reserves	\$ (461,500)
NET IMPACT ON GENERAL TAX RATE	\$ 439,921

GENERAL TAX RATES

ONE CENT RAISES

ASSESSMENT VALUES** 2018/2019

	Residential	Resource		Commercial	Total
Assessment 2017	\$ 1,506,290,700	\$ 47,893,400		\$ 139,167,600	\$ 1,693,351,700
Assessment 2018	\$ 1,546,932,000	\$ 49,318,400		\$ 142,295,500	\$ 1,738,545,900
% Increase	2.7%	3.0%		2.2%	
One Cent Raises:			Total		Total
2017 \$0.01/per \$100	\$ 150,629	\$ 4,789	\$ 155,418	\$ 13,917	\$ 13,917
2018 \$0.01/per \$100	\$ 154,693	\$ 4,932	\$ 159,625	\$ 14,230	\$ 14,230

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

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

There are 10,121 dwelling units in 2018 compared to 9,978 in 2017, an increase of 143 units.

The assessment CAP is .9% for 2018/2019

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.
 In 2018 the capping of assessments resulted in the loss of taxable assessment of approximately \$191 million.

Based on the 2017 general tax rate, this would have generated an additional \$1.6M in revenue for 2018.

In 2018, 7,803 of 11,300 (2017 - 8,109 of 11,235) residential accounts are capped to some degree (69%).

GENERAL TAX RATES - 2018/2019

Amount to be raised by taxation		\$	19,686,143
Could be obtained by:			
	Rate	1 cent	
Commercial \$ 2.61 (decrease 5¢ from 17/18)	\$ 2.6100	\$ 14,230	\$ 3,713,913
Per Dwelling Unit Charge of \$220 for Waste Management Fee	\$ 220	10121	\$ 2,226,620
Residential \$0.8607 (increase .0022¢ from 17/18)	\$ 0.8607	\$ 154,693	\$ 13,314,444
Resource \$0.8607 (increase .0022¢ from 17/18)	\$ 0.8607	\$ 4,932	\$ 424,483
Transfer (to)/from reserves			6,683
			<u><u>\$ 19,686,143</u></u>
17/18 Residential/Resource Rate	\$ 0.8585		
17/18 Commercial Rate	\$ 2.6600		
Analysis of Assessment Increase on Revenue:			
Residential/Resource Tax Revenue from Assessment Growth		\$	361,139
Commercial Tax Revenue from Assessment Growth		\$	83,202
Revenue increase if 2018/2019 rates were the same as 2017/2018		\$	<u><u>444,341</u></u>

HISTORY:

Year	Amount to be raised by Taxation		
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		
2018/2019	\$ 19,686,143 - \$446,604 increase over 17/18		
	Shortfall from 17-18 to 18-19 Budget	\$	446,604
	Increase from Residential/Resource Assessment Growth	\$	(361,139)
	Increase from Commercial Assessment Growth	\$	(83,202)
	Increase in Waste Management Fee Revenue	\$	(31,460)
	Surplus based on 17-18 rates	\$	<u>(29,197)</u>
	One Cent Raises	\$	173,855
	Increase in Residential/Resource Tax Rate	\$	0.0022
	Decrease in Commercial Tax Rate	\$	<u>(0.0500)</u>

TAX BURDEN

GENERAL TAX RATE BURDEN

	Adjusted Average Residential Assessment		General Tax Rate		General Tax Burden							
	2017	2018	2017	2018	2017	2017 per DU	2017 Total	2018	2018 per DU	2018 Total	% Increase	\$ Increase
Rural	\$ 80,000	\$ 80,720	\$ 0.8585	\$ 0.8607	\$ 686.80	\$ 220	\$ 906.80	\$ 694.76	\$ 220	\$ 914.76	0.87%	\$ 7.96
Rural	\$ 100,000	\$ 100,900	\$ 0.8585	\$ 0.8607	\$ 858.50	\$ 220	\$ 1,078.50	\$ 868.45	\$ 220	\$ 1,088.45	0.91%	\$ 9.95
Rural	\$ 200,000	\$ 201,800	\$ 0.8585	\$ 0.8607	\$ 1,717.00	\$ 220	\$ 1,937.00	\$ 1,736.89	\$ 220	\$ 1,956.89	1.02%	\$ 19.89
Rural	\$ 300,000	\$ 302,700	\$ 0.8585	\$ 0.8607	\$ 2,575.50	\$ 220	\$ 2,795.50	\$ 2,605.34	\$ 220	\$ 2,825.34	1.06%	\$ 29.84
Mt. Uniacke	\$ 100,000	\$ 100,900	\$ 0.8585	\$ 0.8607	\$ 858.50	\$ 220	\$ 1,078.50	\$ 868.45	\$ 220	\$ 1,088.45	0.91%	\$ 9.95
Mt. Uniacke	\$ 200,000	\$ 201,800	\$ 0.8585	\$ 0.8607	\$ 1,717.00	\$ 220	\$ 1,937.00	\$ 1,736.89	\$ 220	\$ 1,956.89	1.02%	\$ 19.89
Mt. Uniacke	\$ 300,000	\$ 302,700	\$ 0.8585	\$ 0.8607	\$ 2,575.50	\$ 220	\$ 2,795.50	\$ 2,605.34	\$ 220	\$ 2,825.34	1.06%	\$ 29.84
Mt. Uniacke	\$ 400,000	\$ 403,600	\$ 0.8585	\$ 0.8607	\$ 3,434.00	\$ 220	\$ 3,654.00	\$ 3,473.79	\$ 220	\$ 3,693.79	1.08%	\$ 39.79
Shubie Serviced	\$ 100,000	\$ 100,900	\$ 0.8585	\$ 0.8607	\$ 858.50	\$ 220	\$ 1,078.50	\$ 868.45	\$ 220	\$ 1,088.45	0.91%	\$ 9.95
Shubie Serviced	\$ 200,000	\$ 201,800	\$ 0.8585	\$ 0.8607	\$ 1,717.00	\$ 220	\$ 1,937.00	\$ 1,736.89	\$ 220	\$ 1,956.89	1.02%	\$ 19.89
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 100,900	\$ 0.8585	\$ 0.8607	\$ 858.50	\$ 220	\$ 1,078.50	\$ 868.45	\$ 220	\$ 1,088.45	0.91%	\$ 9.95
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 201,800	\$ 0.8585	\$ 0.8607	\$ 1,717.00	\$ 220	\$ 1,937.00	\$ 1,736.89	\$ 220	\$ 1,956.89	1.02%	\$ 19.89
Milford Serviced	\$ 100,000	\$ 100,900	\$ 0.8585	\$ 0.8607	\$ 858.50	\$ 220	\$ 1,078.50	\$ 868.45	\$ 220	\$ 1,088.45	0.91%	\$ 9.95
Milford Serviced	\$ 200,000	\$ 201,800	\$ 0.8585	\$ 0.8607	\$ 1,717.00	\$ 220	\$ 1,937.00	\$ 1,736.89	\$ 220	\$ 1,956.89	1.02%	\$ 19.89
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 100,900	\$ 0.8585	\$ 0.8607	\$ 858.50	\$ 220	\$ 1,078.50	\$ 868.45	\$ 220	\$ 1,088.45	0.91%	\$ 9.95
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 201,800	\$ 0.8585	\$ 0.8607	\$ 1,717.00	\$ 220	\$ 1,937.00	\$ 1,736.89	\$ 220	\$ 1,956.89	1.02%	\$ 19.89
Enfield Serviced	\$ 200,000	\$ 201,800	\$ 0.8585	\$ 0.8607	\$ 1,717.00	\$ 220	\$ 1,937.00	\$ 1,736.89	\$ 220	\$ 1,956.89	1.02%	\$ 19.89
Enfield Serviced	\$ 300,000	\$ 302,700	\$ 0.8585	\$ 0.8607	\$ 2,575.50	\$ 220	\$ 2,795.50	\$ 2,605.34	\$ 220	\$ 2,825.34	1.06%	\$ 29.84
Enfield Serviced	\$ 400,000	\$ 403,600	\$ 0.8585	\$ 0.8607	\$ 3,434.00	\$ 220	\$ 3,654.00	\$ 3,473.79	\$ 220	\$ 3,693.79	1.08%	\$ 39.79
Enfield Partially Serviced	\$ 200,000	\$ 201,800	\$ 0.8585	\$ 0.8607	\$ 1,717.00	\$ 220	\$ 1,937.00	\$ 1,736.89	\$ 220	\$ 1,956.89	1.02%	\$ 19.89
Enfield Partially Serviced	\$ 300,000	\$ 302,700	\$ 0.8585	\$ 0.8607	\$ 2,575.50	\$ 220	\$ 2,795.50	\$ 2,605.34	\$ 220	\$ 2,825.34	1.06%	\$ 29.84
Enfield Partially Serviced	\$ 400,000	\$ 403,600	\$ 0.8585	\$ 0.8607	\$ 3,434.00	\$ 220	\$ 3,654.00	\$ 3,473.79	\$ 220	\$ 3,693.79	1.08%	\$ 39.79
Lantz/Elmsdale Serviced	\$ 200,000	\$ 201,800	\$ 0.8585	\$ 0.8607	\$ 1,717.00	\$ 220	\$ 1,937.00	\$ 1,736.89	\$ 220	\$ 1,956.89	1.02%	\$ 19.89
Lantz/Elmsdale Serviced	\$ 300,000	\$ 302,700	\$ 0.8585	\$ 0.8607	\$ 2,575.50	\$ 220	\$ 2,795.50	\$ 2,605.34	\$ 220	\$ 2,825.34	1.06%	\$ 29.84
Lantz/Elmsdale Serviced	\$ 400,000	\$ 403,600	\$ 0.8585	\$ 0.8607	\$ 3,434.00	\$ 220	\$ 3,654.00	\$ 3,473.79	\$ 220	\$ 3,693.79	1.08%	\$ 39.79
Elmsdale Partially Serviced	\$ 200,000	\$ 201,800	\$ 0.8585	\$ 0.8607	\$ 1,717.00	\$ 220	\$ 1,937.00	\$ 1,736.89	\$ 220	\$ 1,956.89	1.02%	\$ 19.89
Elmsdale Partially Serviced	\$ 300,000	\$ 302,700	\$ 0.8585	\$ 0.8607	\$ 2,575.50	\$ 220	\$ 2,795.50	\$ 2,605.34	\$ 220	\$ 2,825.34	1.06%	\$ 29.84
Elmsdale Partially Serviced	\$ 400,000	\$ 403,600	\$ 0.8585	\$ 0.8607	\$ 3,434.00	\$ 220	\$ 3,654.00	\$ 3,473.79	\$ 220	\$ 3,693.79	1.08%	\$ 39.79

TOTAL TAX RATE BURDEN - INCLUDING AREA RATES

District	Adjusted Average Residential Assessment		Total Tax Rate		Total Tax Burden						Wastewater Fee	2018 Total	% INCREASE	\$ INCREASE
	2017	2018	2017	2018	2017	2017 per DU	Wastewater Fee	2017 Total	2018	2018 per DU				
Rural	\$ 80,000	\$ 80,720	\$ 1.0585	\$ 1.0707	\$ 846.80	\$ 220	\$ -	\$ 1,066.80	\$ 864.27	\$ 220	\$ -	\$ 1,084.27	1.64%	\$ 17.47
Rural	\$ 100,000	\$ 100,900	\$ 1.0585	\$ 1.0707	\$ 1,058.50	\$ 220	\$ -	\$ 1,278.50	\$1,080.34	\$ 220	\$ -	\$ 1,300.34	1.71%	\$ 21.84
Rural	\$ 200,000	\$ 201,800	\$ 1.0585	\$ 1.0707	\$ 2,117.00	\$ 220	\$ -	\$ 2,337.00	\$2,160.67	\$ 220	\$ -	\$ 2,380.67	1.87%	\$ 43.67
Rural	\$ 300,000	\$ 302,700	\$ 1.0585	\$ 1.0707	\$ 3,175.50	\$ 220	\$ -	\$ 3,395.50	\$3,241.01	\$ 220	\$ -	\$ 3,461.01	1.93%	\$ 65.51
Mt. Uniacke	\$ 100,000	\$ 100,900	\$ 1.0271	\$ 1.0293	\$ 1,027.10	\$ 220	\$ -	\$ 1,247.10	\$1,038.56	\$ 220	\$ -	\$ 1,258.56	0.92%	\$ 11.46
Mt. Uniacke	\$ 200,000	\$ 201,800	\$ 1.0271	\$ 1.0293	\$ 2,054.20	\$ 220	\$ -	\$ 2,274.20	\$2,077.13	\$ 220	\$ -	\$ 2,297.13	1.01%	\$ 22.93
Mt. Uniacke	\$ 300,000	\$ 302,700	\$ 1.0271	\$ 1.0293	\$ 3,081.30	\$ 220	\$ -	\$ 3,301.30	\$3,115.69	\$ 220	\$ -	\$ 3,335.69	1.04%	\$ 34.39
Mt. Uniacke	\$ 400,000	\$ 403,600	\$ 1.0271	\$ 1.0293	\$ 4,108.40	\$ 220	\$ -	\$ 4,328.40	\$4,154.25	\$ 220	\$ -	\$ 4,374.25	1.06%	\$ 45.85
Shubie Serviced	\$ 100,000	\$ 100,900	\$ 1.4015	\$ 1.3707	\$ 1,401.50	\$ 220	\$ 280	\$ 1,901.50	\$1,383.04	\$ 220	\$ 320	\$ 1,923.04	1.13%	\$ 21.54
Shubie Serviced	\$ 200,000	\$ 201,800	\$ 1.4015	\$ 1.3707	\$ 2,803.00	\$ 220	\$ 280	\$ 3,303.00	\$2,766.07	\$ 220	\$ 320	\$ 3,306.07	0.09%	\$ 3.07
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 100,900	\$ 1.1985	\$ 1.2007	\$ 1,198.50	\$ 220	\$ -	\$ 1,418.50	\$1,211.51	\$ 220	\$ -	\$ 1,431.51	0.92%	\$ 13.01
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 201,800	\$ 1.1985	\$ 1.2007	\$ 2,397.00	\$ 220	\$ -	\$ 2,617.00	\$2,423.01	\$ 220	\$ -	\$ 2,643.01	0.99%	\$ 26.01
Milford Serviced	\$ 100,000	\$ 100,900	\$ 1.3785	\$ 1.3707	\$ 1,378.50	\$ 220	\$ -	\$ 1,598.50	\$1,383.04	\$ 220	\$ -	\$ 1,603.04	0.28%	\$ 4.54
Milford Serviced	\$ 200,000	\$ 201,800	\$ 1.3785	\$ 1.3707	\$ 2,757.00	\$ 220	\$ -	\$ 2,977.00	\$2,766.07	\$ 220	\$ -	\$ 2,986.07	0.30%	\$ 9.07
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 100,900	\$ 1.0985	\$ 1.1007	\$ 1,098.50	\$ 220	\$ -	\$ 1,318.50	\$1,110.61	\$ 220	\$ -	\$ 1,330.61	0.92%	\$ 12.11
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 201,800	\$ 1.0985	\$ 1.1007	\$ 2,197.00	\$ 220	\$ -	\$ 2,417.00	\$2,221.21	\$ 220	\$ -	\$ 2,441.21	1.00%	\$ 24.21
Enfield Serviced	\$ 200,000	\$ 201,800	\$ 1.1315	\$ 1.1007	\$ 2,263.00	\$ 220	\$ 280	\$ 2,763.00	\$2,221.21	\$ 220	\$ 320	\$ 2,761.21	-0.06%	\$ (1.79)
Enfield Serviced	\$ 300,000	\$ 302,700	\$ 1.1315	\$ 1.1007	\$ 3,394.50	\$ 220	\$ 280	\$ 3,894.50	\$3,331.82	\$ 220	\$ 320	\$ 3,871.82	-0.58%	\$ (22.68)
Enfield Serviced	\$ 400,000	\$ 403,600	\$ 1.1315	\$ 1.1007	\$ 4,526.00	\$ 220	\$ 280	\$ 5,026.00	\$4,442.43	\$ 220	\$ 320	\$ 4,982.43	-0.87%	\$ (43.57)
Enfield Partially Serviced	\$ 200,000	\$ 201,800	\$ 1.0265	\$ 1.0287	\$ 2,053.00	\$ 220	\$ -	\$ 2,273.00	\$2,075.92	\$ 220	\$ -	\$ 2,295.92	1.01%	\$ 22.92
Enfield Partially Serviced	\$ 300,000	\$ 302,700	\$ 1.0265	\$ 1.0287	\$ 3,079.50	\$ 220	\$ -	\$ 3,299.50	\$3,113.87	\$ 220	\$ -	\$ 3,333.87	1.04%	\$ 34.37
Enfield Partially Serviced	\$ 400,000	\$ 403,600	\$ 1.0265	\$ 1.0287	\$ 4,106.00	\$ 220	\$ -	\$ 4,326.00	\$4,151.83	\$ 220	\$ -	\$ 4,371.83	1.06%	\$ 45.83
Lantz/Elmsdale Serviced	\$ 200,000	\$ 201,800	\$ 1.1515	\$ 1.1207	\$ 2,303.00	\$ 220	\$ 280	\$ 2,803.00	\$2,261.57	\$ 220	\$ 320	\$ 2,801.57	-0.05%	\$ (1.43)
Lantz/Elmsdale Serviced	\$ 300,000	\$ 302,700	\$ 1.1515	\$ 1.1207	\$ 3,454.50	\$ 220	\$ 280	\$ 3,954.50	\$3,392.36	\$ 220	\$ 320	\$ 3,932.36	-0.56%	\$ (22.14)
Lantz/Elmsdale Serviced	\$ 400,000	\$ 403,600	\$ 1.1515	\$ 1.1207	\$ 4,606.00	\$ 220	\$ 280	\$ 5,106.00	\$4,523.15	\$ 220	\$ 320	\$ 5,063.15	-0.84%	\$ (42.85)
Elmsdale Partially Serviced	\$ 200,000	\$ 201,800	\$ 1.0535	\$ 1.0557	\$ 2,107.00	\$ 220	\$ -	\$ 2,327.00	\$2,130.40	\$ 220	\$ -	\$ 2,350.40	1.01%	\$ 23.40
Elmsdale Partially Serviced	\$ 300,000	\$ 302,700	\$ 1.0535	\$ 1.0557	\$ 3,160.50	\$ 220	\$ -	\$ 3,380.50	\$3,195.60	\$ 220	\$ -	\$ 3,415.60	1.04%	\$ 35.10
Elmsdale Partially Serviced	\$ 400,000	\$ 403,600	\$ 1.0535	\$ 1.0557	\$ 4,214.00	\$ 220	\$ -	\$ 4,434.00	\$4,260.81	\$ 220	\$ -	\$ 4,480.81	1.06%	\$ 46.81

TOTAL TAX RATE BURDEN - 2017 to 2018

District	Assessment		Total Tax Burden		% Increase	\$ Increase
	2017	2018	2017	2018		
Rural	\$ 80,000	\$ 80,720	\$ 1,066.80	\$ 1,084.27	1.64%	\$ 17.47
Rural	\$ 100,000	\$ 100,900	\$ 1,278.50	\$ 1,300.34	1.71%	\$ 21.84
Rural	\$ 200,000	\$ 201,800	\$ 2,337.00	\$ 2,380.67	1.87%	\$ 43.67
Rural	\$ 300,000	\$ 302,700	\$ 3,395.50	\$ 3,461.01	1.93%	\$ 65.51
Mt. Uniacke	\$ 100,000	\$ 100,900	\$ 1,247.10	\$ 1,258.56	0.92%	\$ 11.46
Mt. Uniacke	\$ 200,000	\$ 201,800	\$ 2,274.20	\$ 2,297.13	1.01%	\$ 22.93
Mt. Uniacke	\$ 300,000	\$ 302,700	\$ 3,301.30	\$ 3,335.69	1.04%	\$ 34.39
Mt. Uniacke	\$ 400,000	\$ 403,600	\$ 4,328.40	\$ 4,374.25	1.06%	\$ 45.85
Shubie Serviced	\$ 100,000	\$ 100,900	\$ 1,901.50	\$ 1,923.04	1.13%	\$ 21.54
Shubie Serviced	\$ 200,000	\$ 201,800	\$ 3,303.00	\$ 3,306.07	0.09%	\$ 3.07
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 100,900	\$ 1,418.50	\$ 1,431.51	0.92%	\$ 13.01
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 201,800	\$ 2,617.00	\$ 2,643.01	0.99%	\$ 26.01
Milford Serviced	\$ 100,000	\$ 100,900	\$ 1,598.50	\$ 1,603.04	0.28%	\$ 4.54
Milford Serviced	\$ 200,000	\$ 201,800	\$ 2,977.00	\$ 2,986.07	0.30%	\$ 9.07
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 100,900	\$ 1,318.50	\$ 1,330.61	0.92%	\$ 12.11
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 201,800	\$ 2,417.00	\$ 2,441.21	1.00%	\$ 24.21
Enfield Serviced	\$ 200,000	\$ 201,800	\$ 2,763.00	\$ 2,761.21	-0.06%	\$ (1.79)
Enfield Serviced	\$ 300,000	\$ 302,700	\$ 3,894.50	\$ 3,871.82	-0.58%	\$ (22.68)
Enfield Serviced	\$ 400,000	\$ 403,600	\$ 5,026.00	\$ 4,982.43	-0.87%	\$ (43.57)
Enfield Partially Serviced	\$ 200,000	\$ 201,800	\$ 2,273.00	\$ 2,295.92	1.01%	\$ 22.92
Enfield Partially Serviced	\$ 300,000	\$ 302,700	\$ 3,299.50	\$ 3,333.87	1.04%	\$ 34.37
Enfield Partially Serviced	\$ 400,000	\$ 403,600	\$ 4,326.00	\$ 4,371.83	1.06%	\$ 45.83
Lantz/Elmsdale Serviced	\$ 200,000	\$ 201,800	\$ 2,803.00	\$ 2,801.57	-0.05%	\$ (1.43)
Lantz/Elmsdale Serviced	\$ 300,000	\$ 302,700	\$ 3,954.50	\$ 3,932.36	-0.56%	\$ (22.14)
Lantz/Elmsdale Serviced	\$ 400,000	\$ 403,600	\$ 5,106.00	\$ 5,063.15	-0.84%	\$ (42.85)
Elmsdale Partially Serviced	\$ 200,000	\$ 201,800	\$ 2,327.00	\$ 2,350.40	1.01%	\$ 23.40
Elmsdale Partially Serviced	\$ 300,000	\$ 302,700	\$ 3,380.50	\$ 3,415.60	1.04%	\$ 35.10
Elmsdale Partially Serviced	\$ 400,000	\$ 403,600	\$ 4,434.00	\$ 4,480.81	1.06%	\$ 46.81



COMPARATIVE TAX RATES

	2017 Rate	2018 Rate	Increase (Decrease)
General Tax Rate - Residential*	\$ 0.3009	\$ 0.3249	\$ 0.0240
General Tax Rate - Resource*	\$ 0.3009	\$ 0.3249	\$ 0.0240
General Tax Rate - Commercial*	\$ 2.1024	\$ 2.0742	\$ (0.0282)
General Tax Rate - Mandatory Provincial Funding*	\$ 0.3447	\$ 0.3250	\$ (0.0197)
General Tax Rate - RCMP Services**	\$ 0.2129	\$ 0.2108	\$ (0.0021)
Waste Management Fee (Per Dwelling Unit)	\$ 220.00	\$ 220.00	\$ -
Commercial Serviced Levy Rate (R2)	\$ 0.8140	\$ 0.7600	\$ (0.0540)
Commercial Serviced Levy Rate - Milford (M2)	\$ 1.2300	\$ 1.2100	\$ (0.0200)
Residential Serviced Levy Rate (R1)	\$ 0.1230	\$ 0.0900	\$ (0.0330)
Residential Serviced Levy Rate - Shubenacadie (SR1)	\$ 0.2430	\$ 0.2100	\$ (0.0330)
Residential Serviced Levy Rate - Milford (M1)	\$ 0.3200	\$ 0.3100	\$ (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	
Mount Uniacke Recreation Rate	\$ 0.0070	\$ 0.0070	
Enfield Fire Department Levy (K1)	\$ 0.1200	\$ 0.1200	
Elmsdale Fire Department Levy (K2)	\$ 0.1400	\$ 0.1400	
Lantz Fire Department Levy (K3)	\$ 0.1400	\$ 0.1400	
Milford Fire Department Levy (K4)	\$ 0.1700	\$ 0.1700	
Shubenacadie Fire Department Levy (K5)	\$ 0.1700	\$ 0.1700	
Maitland Fire Department Levy (K6)	\$ 0.2200	\$ 0.2100	\$ (0.0100)
Noel Fire Department Levy (K7)	\$ 0.2000	\$ 0.2100	\$ 0.0100
Walton Fire Department Levy (K8)	\$ 0.2000	\$ 0.2100	\$ 0.0100
Gore Fire Department Levy (G1)	\$ 0.2000	\$ 0.2100	\$ 0.0100
Kennetcook Fire Department Levy (G2)	\$ 0.2000	\$ 0.2100	\$ 0.0100
Nine Mile River Fire Department Levy (G3)	\$ 0.1700	\$ 0.1700	
Rawdon Fire Department Levy (G4)	\$ 0.2000	\$ 0.2200	\$ 0.0200
Mt Uniacke Fire Department Levy (G5)	\$ 0.1580	\$ 0.1580	
Brooklyn Fire Department Levy (G6)	\$ 0.2000	\$ 0.2100	\$ 0.0100
Wastewater Management Fee (rate/1,000 gallons of water)(Full Recovery \$10.47)	\$ 7.00	\$ 8.00	\$ 1.00
Wastewater Management Fee (rate/cubic metre)(Full Recovery \$2.30)	\$ 1.60	\$ 1.80	\$ 0.20

* Mandatory Provincial Funding rate includes Public Housing, Education, Regional Library and Corrections to be charged on all taxable assessment (commercial, residential, and resource). Beginning in 2018/2019 the cost of PVSC will be presented as a general expense and not the Mandatory Provincial Funding rate; 2017/2018 is revised for presentation purposes only.

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

Note: Total General Residential/Resource tax rate = \$.8607; Total General Commercial tax rate = \$2.61
(these will be used for Provincial Reporting purposes)

ALL INCLUSIVE RATES:

	2017 Rate	2018 Rate	Increase (Decrease)
Elmsdale - Residential Serviced			
Urban Service Rate	\$ 0.1230	\$ 0.0900	
General Tax Rate - Residential	\$ 0.8585	\$ 0.8607	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 1.1515	\$ 1.1207	\$ (0.0308)
Elmsdale - Commercial Serviced			
Urban Service Rate	\$ 0.8140	\$ 0.7600	
General Tax Rate - Commercial	\$ 2.6600	\$ 2.6100	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 3.6440	\$ 3.5400	\$ (0.1040)
Enfield - Residential Serviced			
Urban Service Rate	\$ 0.1230	\$ 0.0900	
General Tax Rate - Residential	\$ 0.8585	\$ 0.8607	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1200	\$ 0.1200	
	\$ 1.1315	\$ 1.1007	\$ (0.0308)
Enfield - Residential Unserviced (Sidewalks/Streetlights)			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8585	\$ 0.8607	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1200	\$ 0.1200	
	\$ 1.0485	\$ 1.0507	\$ 0.0022
Enfield/Grand Lake - Residential Unserviced (Streetlights only)			
Urban Service Rate	\$ 0.0180	\$ 0.0180	
General Tax Rate - Residential	\$ 0.8585	\$ 0.8607	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1200	\$ 0.1200	
	\$ 1.0265	\$ 1.0287	\$ 0.0022
Enfield - Commercial Serviced			
Urban Service Rate	\$ 0.8140	\$ 0.7600	
General Tax Rate - Commercial	\$ 2.6600	\$ 2.6100	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1200	\$ 0.1200	
	\$ 3.6240	\$ 3.5200	\$ (0.1040)
Gore-Residential			
General Tax Rate - Residential	\$ 0.8585	\$ 0.8607	
Fire	\$ 0.2000	\$ 0.2100	
	\$ 1.0585	\$ 1.0707	\$ 0.0122

ALL INCLUSIVE RATES:

	2017 Rate	2018 Rate	Increase (Decrease)
Gore-Commercial			
General Tax Rate - Commercial	\$ 2.6600	\$ 2.6100	
Fire	\$ 0.2000	\$ 0.2100	
	\$ 2.8600	\$ 2.8200	\$ (0.0400)
Lantz - Residential Serviced			
Urban Service Rate	\$ 0.1230	\$ 0.0900	
General Tax Rate - Residential	\$ 0.8585	\$ 0.8607	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 1.1515	\$ 1.1207	\$ (0.0308)
Lantz - Commercial Serviced			
Urban Service Rate	\$ 0.8140	\$ 0.7600	
General Tax Rate - Commercial	\$ 2.6600	\$ 2.6100	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 3.6440	\$ 3.5400	\$ (0.1040)
Maitland-Residential			
General Tax Rate - Residential	\$ 0.8585	\$ 0.8607	
Fire	\$ 0.2200	\$ 0.2100	
	\$ 1.0785	\$ 1.0707	\$ (0.0078)
Maitland-Commercial			
General Tax Rate - Commercial	\$ 2.6600	\$ 2.6100	
Fire	\$ 0.2200	\$ 0.2100	
	\$ 2.8800	\$ 2.8200	\$ (0.0600)
Milford-Residential Serviced			
Urban Service Rate	\$ 0.3200	\$ 0.3100	
General Tax Rate - Residential	\$ 0.8585	\$ 0.8607	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.3785	\$ 1.3707	\$ (0.0078)
Milford-Residential Unserviced (streetlights/sidewalks)			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8585	\$ 0.8607	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0985	\$ 1.1007	\$ 0.0022

ALL INCLUSIVE RATES:

	2017 Rate	2018 Rate	Increase (Decrease)
Milford-Residential Unserviced (sidewalks only)			
Urban Service Rate	\$ 0.0200	\$ 0.0200	
General Tax Rate - Residential	\$ 0.8585	\$ 0.8607	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0785	\$ 1.0807	\$ 0.0022
Milford-Commercial Serviced			
Urban Service Rate	\$ 1.2300	\$ 1.2100	
General Tax Rate - Commercial	\$ 2.6600	\$ 2.6100	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 4.0900	\$ 4.0200	\$ (0.0700)
Mt Uniacke-Residential			
General Tax Rate - Residential	\$ 0.8585	\$ 0.8607	
Fire	\$ 0.1580	\$ 0.1580	
Mount Uniacke Recreation	\$ 0.0070	\$ 0.0070	
Safety Streetlights L10	\$ 0.0036	\$ 0.0036	
	\$ 1.0271	\$ 1.0293	\$ 0.0022
Mt Uniacke-Commercial			
General Tax Rate - Commercial	\$ 2.6600	\$ 2.6100	
Fire	\$ 0.1580	\$ 0.1580	
Mount Uniacke Recreation	\$ 0.0070	\$ 0.0070	
Street Lights	\$ 0.0200	\$ 0.0200	
	\$ 2.8450	\$ 2.7950	\$ (0.0500)
Nine Mile River-Residential			
General Tax Rate - Residential	\$ 0.8585	\$ 0.8607	
Street Lights	\$ 0.0250	\$ 0.0250	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0835	\$ 1.0857	\$ 0.0022
Noel-Residential			
General Tax Rate - Residential	\$ 0.8585	\$ 0.8607	
Fire	\$ 0.2000	\$ 0.2100	
	\$ 1.0585	\$ 1.0707	\$ 0.0122
Noel-Commercial			
General Tax Rate - Commercial	\$ 2.6600	\$ 2.6100	
Fire	\$ 0.2000	\$ 0.2100	
	\$ 2.8600	\$ 2.8200	\$ (0.0400)

ALL INCLUSIVE RATES:

	2017 Rate	2018 Rate	Increase (Decrease)
Rawdon-Residential With Streetlights			
General Tax Rate - Residential	\$ 0.8585	\$ 0.8607	
Fire	\$ 0.2000	\$ 0.2200	
Street Lights	\$ 0.0430	\$ 0.0430	
	\$ 1.1015	\$ 1.1237	\$ 0.0222
Rawdon-Residential Without Streetlights			
General Tax Rate - Residential	\$ 0.8585	\$ 0.8607	
Fire	\$ 0.2000	\$ 0.2200	
	\$ 1.0585	\$ 1.0807	\$ 0.0222
Rawdon-Commercial With Streetlights			
General Tax Rate - Commercial	\$ 2.6600	\$ 2.6100	
Fire	\$ 0.2000	\$ 0.2200	
Street Lights	\$ 0.0430	\$ 0.0430	
	\$ 2.9030	\$ 2.8730	\$ (0.0300)
Rawdon-Commercial Without Streetlights			
General Tax Rate - Commercial	\$ 2.6600	\$ 2.6100	
Fire	\$ 0.2000	\$ 0.2200	
	\$ 2.8600	\$ 2.8300	\$ (0.0300)
Shubenacadie-Residential Serviced			
Urban Service Rate	\$ 0.2430	\$ 0.2100	
General Tax Rate - Residential	\$ 0.8585	\$ 0.8607	
Water utility Deficit	\$ 0.1000	\$ 0.1000	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.4015	\$ 1.3707	\$ (0.0308)
Shubenacadie-Residential Unserviced (streetlights/sidewalks)			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8585	\$ 0.8607	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0985	\$ 1.1007	\$ 0.0022
Shubenacadie-Residential Unserviced (sidewalks only)			
Urban Service Rate	\$ 0.0200	\$ 0.0200	
General Tax Rate - Residential	\$ 0.8585	\$ 0.8607	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0785	\$ 1.0807	\$ 0.0022
Shubenacadie-Commercial Serviced			
Urban Service Rate	\$ 0.8140	\$ 0.7600	
General Tax Rate - Commercial	\$ 2.6600	\$ 2.6100	
Water utility Deficit	\$ 0.1000	\$ 0.1000	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 3.7740	\$ 3.6700	\$ (0.1040)

URBAN SERVICE RATES

		2017/2018		2018/2019
		Projection	Budget	Budget
Revenues				
Residential Serviced Levy	GL 4015	\$ 764,738	\$ 747,033	\$ 585,270
Wastewater Management Fee	GL 4017	819,000	802,062	944,000
Differential Rate Shubie/Milford	GL 4015	86,365	86,365	87,788
Commercial Serviced Levy	GL 4015	588,240	605,811	584,020
Outside Serviced Area Levy	GL 4015	27,979	28,182	28,980
Grant from Deed Transfer Tax	GL 5825	275,000	275,000	400,000
Employment Funding	GL 5540	-	1,869	1,976
Miscellaneous Revenue	GL 5860	2,177	2,177	-
Sewer Usage Revenue	GL 5301	13,200	13,300	13,200
Sewer Hook-Up Revenue	GL 5130	16,500	24,500	24,500
Federal Properties - Grant in Lieu	GL 4301	11,157	11,767	11,157
Irving Servicing Agreement	GL 5426	140,827	140,334	141,576
Obligatory Infra Revenue	GL 4815	-	-	10,000
		\$ 2,745,183	\$ 2,738,401	\$ 2,832,467
Expenditures				
Operating Costs		\$ 1,088,957	\$ 1,172,271	\$ 1,171,788
Professional Fees		29,444	60,000	10,500
Streetlights Expense		40,099	41,928	40,471
Hydrant Expense		557,852	508,179	530,474
Debt charges - Sidewalks		597,834	597,834	865,083
Debt charges - Sewers		176,245	176,245	175,937
Debt charges - Streetlights		36,380	36,380	36,282
Transfers to/(from) Reserves		145,564	145,564	1,932
		\$ 2,672,375	\$ 2,738,401	\$ 2,832,467
Operating (Income) Loss				
		\$ (72,808)	\$ -	\$ -

ASSESSMENT VALUES AND RATES	One € Raises	2017/2018		2018/2019 USR Rates
		USR Rates	Increase/ (Decrease)	
Residential Serviced Levy (R1-SR1-M1)	\$ 57,715			
Wastewater Management Fee		\$ 7	\$ 1	\$ 8
Commercial Serviced Levy (R2 & SR2)	\$ 7,595			
Milford/Shubenacadie (SW/SL-R4)	\$ 4,016			
Milford SW Only (R5)	\$ 2,303			
Enfield/Elmsdale/Shubenacadie SW Only (R6)	\$ 4,156			
Reg'l Residential Serviced Levy	R1	\$ 0.230	\$ (0.010)	\$ 0.220
Adjustment for Wastewater Fee		\$ (0.107)	\$ (0.023)	\$ (0.130)
Billable Regional Residential USR		\$ 0.123	\$ (0.033)	\$ 0.090
Shubie Residential Serviced Levy	SR1	\$ 0.230	\$ (0.010)	\$ 0.220
Shubie USR Surcharge		\$ 0.120	\$ -	\$ 0.120
Adjustment for Wastewater Fee		\$ (0.107)	\$ (0.023)	\$ (0.130)
Billable Shubie Residential USR		\$ 0.243	\$ (0.033)	\$ 0.210
Milford Residential Serviced Levy	MR1	\$ 0.230	\$ (0.010)	\$ 0.220
Milford USR Surcharge		\$ 0.090		\$ 0.090
Adjustment for Wastewater Fee		\$ -		\$ -
Billable Milford Residential USR		\$ 0.320	\$ (0.010)	\$ 0.310
Reg'l & Shubie Commercial Serviced Levy	R2	\$ 1.230	\$ (0.020)	\$ 1.210
Adjustment for Wastewater Fee		\$ (0.416)	\$ (0.034)	\$ (0.450)
Billable Regl/Shub Commercial USR		\$ 0.814	\$ (0.054)	\$ 0.760
Milford Commercial Serviced Levy	MR2	\$ 1.230	\$ (0.020)	\$ 1.210
Adjustment for Wastewater Fee		\$ -	\$ -	\$ -
Billable Milford Commercial USR		\$ 1.230	\$ (0.020)	\$ 1.210
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 2018/2019 reflects a decrease of 1¢ in the residential serviced rates and 2¢ in the commercial serviced rates. An adjustment has also been made for the wastewater management fee (see below).

There are customers outside of the urban serviced area that are charged nominal rates for streetlight and sidewalk services. The budget for 2018/2019 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 2017/2018.
- All residents in the corridor who pay for Sidewalks only will pay 2¢, the same as 2017/2018.

In 2018, 40% of the Deed Transfer Tax (DTT) revenue collected by the Municipality of East Hants, to a maximum of \$400,000 which is budgeted to be granted to the USR.

WASTEWATER MANAGEMENT FEE

In order to ensure equity in recovering wastewater processing costs, a charge for Wastewater Management was implemented in 2010/2011. The Wastewater Management Fee (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 2018, an additional \$1.00 has been added to the WMF - the charge will be \$8.00 per 1,000 gallons of water consumed (2017: \$7.00). To offset the increase in the WMF, the USR will decrease by 2.3 cents for residential accounts and 3.4 cents for commercial accounts, who also have a water account.

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 2017 water rate review approved the fire protection costs at \$530,474 (2017 Budget: \$508,179).

DEBT CHARGES

In 2018 there are no proposed new debt charges affecting the Urban Service Rate calculation. The budget includes a proposed transfer of \$130,000 to continue with Council’s approved plan to fund a Sidewalk Balloon Payment Fund in reserves. 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 2018 and 2024/2025, the first one being in 2018/2019 of \$280,000.

Council’s approved plan to set aside funding to pay for lift station upgrades over a number of years has an associated \$104,000 worth of transfers to reserve in this budget.

OTHER STREETLIGHT AREA RATES

Enfield Grand Lake Streetlights	2017/2018		2018/2019
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (25,680)	\$ (25,687)	\$ (26,428)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 23,035	\$ 23,057	\$ 23,117
Transfer to(from) reserves	\$ 2,645	\$ 2,630	\$ 3,311
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2017	2017	2018
Assessment - Enfield Horne Settlement	\$ 142,666,667	\$ 142,703,100	\$ 146,822,500
R3 Rate - Enfield Horne Settlement	\$ 0.018	\$ 0.018	\$ 0.018

Mount Uniacke Park/Subdivision	2017/2018		2018/2019
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (3,983)	\$ (3,983)	(4,066)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 3,261	\$ 3,249	3,270
Transfer to(from) reserves	\$ 722	\$ 734	796
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2017	2017	2018
Assessment - Mount Uniacke	\$ 19,915,000	\$ 19,916,100	\$ 20,332,100
L9 Rate - Mount Uniacke	\$ 0.020	\$ 0.020	\$ 0.020

Mount Uniacke Safety Lights	2017/2018		2018/2019
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (10,631)	\$ (10,622)	\$ (11,071)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 9,832	\$ 9,508	\$ 11,065
Transfer to(from) reserves	\$ 799	\$ 1,114	\$ 6
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2017	2017	2018
Assessment - Mount Uniacke	\$ 295,305,556	\$ 295,053,000	\$ 307,519,800
L10 Rate - Mount Uniacke	\$ 0.0036	\$ 0.0036	\$ 0.0036

OTHER STREETLIGHT AREA RATES (CONTINUED)

Nine Mile River Streetlights	2017/2018		2018/2019
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (40,596)	\$ (40,653)	\$ (41,777)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 34,611	\$ 34,891	\$ 34,739
Transfer to(from) reserves	\$ 5,985	\$ 5,762	\$ 7,038
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2017	2017	2018
Assessment - Nine Mile River	\$ 162,384,000	\$ 162,613,300	\$ 167,108,600
LN9 Rate - Nine Mile River	\$ 0.025	\$ 0.025	\$ 0.025
Rawdon Streetlights	2017/2018		2018/2019
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (3,235)	\$ (3,235)	\$ (3,316)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 2,994	\$ 3,060	\$ 3,000
Transfer to(from) reserves	\$ 241	\$ 175	\$ 316
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2017	2017	2018
Assessment - Rawdon	\$ 7,523,256	\$ 7,370,200	\$ 7,712,400
L8 Rate - Rawdon	\$ 0.043	\$ 0.043	\$ 0.043

FIRE DEPARTMENT AREA RATES

Department	Work Order #	Estimated Assessment 18/19 as per Simulation	Estimated Levy 18/19	Actual Levy 17/18	Difference in Levy 17/18 & 18/19	Fire Levy Code	Estimated Rate 18/19	Actual Rate 17/18
Enfield	100000134	\$ 381,974,000	\$ 458,369	\$ 444,171	\$ 14,198	K1	0.12	0.12
Elmsdale	100000135	\$ 267,975,500	\$ 375,166	\$ 364,453	\$ 10,713	K2	0.14	0.14
Lantz	100000136	\$ 165,165,600	\$ 231,232	\$ 226,794	\$ 4,438	K3	0.14	0.14
Milford	100000137	\$ 83,616,100	\$ 142,147	\$ 140,643	\$ 1,504	K4	0.17	0.17
Shubenacadie	100000138	\$ 119,841,100	\$ 203,730	\$ 196,830	\$ 6,900	K5	0.17	0.17
Maitland	100000139	\$ 44,864,200	\$ 94,215	\$ 96,789	\$ (2,574)	K6	0.21	0.22
Noel	100000140	\$ 46,904,900	\$ 98,500	\$ 91,360	\$ 7,140	K7	0.21	0.20
Walton	100000141	\$ 15,254,000	\$ 32,033	\$ 29,744	\$ 2,289	K8	0.21	0.20
Gore	100000142	\$ 35,318,000	\$ 74,168	\$ 69,441	\$ 4,727	G1	0.21	0.20
Kennetcook	100000143	\$ 39,046,100	\$ 81,997	\$ 76,514	\$ 5,483	G2	0.21	0.20
Nine Mile River	100000144	\$ 91,764,200	\$ 155,999	\$ 153,553	\$ 2,446	G3	0.17	0.17
Rawdon	100000145	\$ 56,641,100	\$ 124,610	\$ 111,167	\$ 13,443	G4	0.22	0.20
Mount Uniacke	100000146	\$ 332,369,900	\$ 525,144	\$ 504,995	\$ 20,149	G5	0.158	0.158
Brooklyn	100000147	\$ 22,826,700	\$ 47,936	\$ 43,644	\$ 4,292	G6	0.21	0.20
TOTAL			\$ 2,645,246	\$ 2,550,098	\$ 95,148			

NON-DEPARTMENTAL REVENUE & EXPENSES

GENERAL REVENUE

GENERAL REVENUE	2017/2018 Projection	2017/2018 Budget	2018/2019 Budget
4000 RESIDENTIAL TAXES	\$ (13,317,103)	\$ (13,342,521)	\$ (13,738,927)
4001 COMMERCIAL TAXES	\$ (3,697,208)	\$ (3,701,858)	\$ (3,713,913)
4010 FOREST PROPERTY	\$ (22,995)	\$ (22,998)	\$ (23,024)
4012 FOREST PROPERTY	\$ (44,610)	\$ (45,046)	\$ (44,759)
4015 OTHER AREA RATES	\$ (39,191)	\$ (39,396)	\$ (39,751)
4018 WIND FARM TAX	\$ (65,812)	\$ (52,381)	\$ (79,786)
4030 EAST HANTS SPORTSPLEX LEVY	\$ (306,645)	\$ (307,051)	\$ (313,521)
4070 MTT GRANT	\$ (101,717)	\$ (77,300)	\$ (83,500)
4090 DEED TRANSFER TAX	\$ (1,300,000)	\$ (1,300,000)	\$ (1,300,000)
4110 FRONTAGE CHARGES	\$ (63,740)	\$ (58,138)	\$ (40,715)
4850 WASTE TRANSFER DU FEE	\$ (2,201,760)	\$ (2,195,160)	\$ (2,226,620)
4351 NOVA SCOTIA POWER	\$ (2,633)	\$ (2,920)	\$ (2,800)
5555 HST OFFSET PAYMENT	\$ (64,386)	\$ (62,610)	\$ (70,030)
* TAXES	\$ (21,227,800)	\$ (21,207,379)	\$ (21,677,346)
4300 CROWN LANDS GRANT IN LIEU	\$ (45,259)	\$ (45,259)	\$ (45,259)
4301 FEDERAL PROPERTY - GRANT IN LIEU	\$ (40,630)	\$ (43,283)	\$ (40,630)
4320 PROVINCIAL PROPERTY GRANT IN LIEU	\$ (80,964)	\$ (87,805)	\$ (80,964)
* GRANTS IN LIEU	\$ (166,853)	\$ (176,347)	\$ (166,853)
4360 ADMINISTRATION FEES	\$ (234,070)	\$ (234,070)	\$ (241,422)
4361 NSF FEES	\$ (500)	\$ (400)	\$ (400)
4700 TAX CERTIFICATES	\$ (36,014)	\$ (34,100)	\$ (33,500)
4751 RECORDS INQUIRIES	\$ (72,160)	\$ (69,300)	\$ (70,790)
4810 CASH OVER/SHORT	\$ 38	\$ -	\$ -
5020 SPONSORSHIPS/DONATIONS	\$ (1,000)	\$ -	\$ (1,000)
* SALE OF SERVICES	\$ (343,706)	\$ (337,870)	\$ (347,112)

NON-DEPARTMENTAL REVENUE & EXPENSES (CONTINUED)

GENERAL REVENUE	2017/2018 Projection	2017/2018 Budget	2018/2019 Budget
5151 PROTECTIVE SERVICES FINES	\$ (31,200)	\$ (31,200)	\$ (34,200)
5351 RETURN ON INVESTMENTS	\$ (67,300)	\$ (65,000)	\$ (68,400)
5401 INTEREST ON OUTSTANDING TAXES	\$ (128,000)	\$ (115,000)	\$ (120,000)
5426 MISCELLANEOUS REVENUE	\$ (4,269)	\$ (4,000)	\$ (4,000)
5450 INTEREST ON OTHER RECEIVABLES	\$ (429)	\$ (470)	\$ -
* REVENUE FROM OWN SOURCES	\$ (231,198)	\$ (215,670)	\$ (226,600)
5440 FARM PROPERTY ACREAGE	\$ (111,049)	\$ (111,593)	\$ (111,049)
5540 STUDENT/EMPLOYMENT FUNDING	\$ (8,988)	\$ (9,440)	\$ (9,440)
* TRANSFERS FROM OTHER GOVTS/AGENCIE	\$ (120,037)	\$ (121,033)	\$ (120,489)
** REVENUES	\$ (22,089,594)	\$ (22,058,299)	\$ (22,538,400)
*** TOTAL REVENUE	\$ (22,089,594)	\$ (22,058,299)	\$ (22,538,400)

TRANSFERS & APPROPRIATIONS

TRANSFERS AND APPROPRIATIONS	2017/2018 Projection	2017/2018 Budget	2018/2019 Budget
4345 FIRE PROTECTION	\$ (2,550,098)	\$ (2,550,236)	\$ (2,645,246)
* TAXES	\$ (2,550,098)	\$ (2,550,236)	\$ (2,645,246)
4346 FIRE DEBT CHARGE RECOVERY REVENUE	\$ (30,297)	\$ (30,297)	\$ (30,293)
* REVENUE FROM OWN SOURCES	\$ (2,580,395)	\$ (2,580,533)	\$ (2,675,539)
** REVENUES	\$ (2,580,395)	\$ (2,580,533)	\$ (2,675,539)
* STAFF TRAINING AND EDUCATION	\$ 10,000	\$ 10,000	\$ 10,000
6195 FIRE PROTECTION	\$ 2,550,098	\$ 2,550,236	\$ 2,645,246
8100 PROFESSIONAL SERVICES	\$ 6,500	\$ 6,500	\$ 6,500
* SERVICES ACQUIRED	\$ 2,556,598	\$ 2,556,736	\$ 2,651,746
8150 GRANTS/SUBSIDIES TO ORGANIZATIONS	\$ 401,628	\$ 56,028	\$ 56,532
* GRANTS TO GROUPS	\$ 401,628	\$ 56,028	\$ 56,532
8195 PUBLIC HOUSING/SENIOR CITIZENS	\$ 65,550	\$ 65,550	\$ 65,550
9650 APPROPRIATION TO SCHOOL BOARD	\$ 4,953,756	\$ 4,953,751	\$ 5,152,791
9660 APPROPRIATION TO REGIONAL LIBRARY	\$ 141,986	\$ 143,406	\$ 143,406
9670 APPROPRIATION TO AREA RATES	\$ 275,000	\$ 275,000	\$ 400,000
9725 RCMP	\$ 3,604,820	\$ 3,604,820	\$ 3,664,102
9727 CORRECTIONS	\$ 285,881	\$ 289,000	\$ 289,000
* TRANSFERS TO AGENCIES	\$ 9,326,993	\$ 9,331,527	\$ 9,714,849
9610 APPROP SRF CAPITAL	\$ 334,160	\$ 334,160	\$ 297,890
9620 APPROP SRF OP	\$ (74,281)	\$ 345,488	\$ (354,261)
9630 APPROPRIATION TO CAPITAL FUND	\$ 70,000	\$ 70,000	\$ 70,000
* TRANSFERS TO OWN RESERVES	\$ 329,879	\$ 749,648	\$ 13,629

TRANSFERS & APPROPRIATIONS (CONTINUED)

TRANSFERS AND APPROPRIATIONS	2017/2018 Projection	2017/2018 Budget	2018/2019 Budget
9035 INTEREST ON LANTZ FIRE DEPT DEBT	\$ 13,842	\$ 13,842	\$ 12,993
9045 INTEREST LOCAL IMPROVEMENT OTHER	\$ 1,645	\$ 1,645	\$ 638
9037 INTEREST ON FIRE COMMUNICATION DEBT	\$ 1,154	\$ 1,154	\$ 877
9116 INTEREST ON SPORTSPLEX DEBT	\$ 124,286	\$ 124,286	\$ 118,198
9118 INTEREST ON HOSPITAL DEBT	\$ 39,219	\$ 39,219	\$ 37,855
9130 PRINCIPAL ON BUILDING DEBT	\$ 30,000	\$ 30,000	\$ 30,000
9135 PRINCIPAL ON LANTZ FIRE DEPT DEBT	\$ 16,455	\$ 16,455	\$ 17,300
9140 PRINCIPAL ON LANDFILL DEBT	\$ 54,443	\$ 54,443	\$ 57,179
9150 PRINCIPAL ON PAVING DEBT	\$ 46,160	\$ 46,160	\$ 18,500
9155 PRIN LOCAL IMP OTHER	\$ 19,579	\$ 19,579	\$ 20,472
9175 PRIN FIRE COMM DEBT	\$ 8,298	\$ 8,298	\$ 8,627
9185 PRINCIPAL ON STORM WATER DEBT	\$ 1,550	\$ 1,550	\$ 1,628
9200 PRINCIPAL ON INDUSTRIAL PARK DEBT	\$ 192,419	\$ 192,419	\$ 251,251
9205 PRINCIPAL ON STREETLIGHT DEBT	\$ 72	\$ 72	\$ 74
9210 PRINCIPAL ON WASTE REDUCTION DEBT	\$ 149,675	\$ 149,675	\$ 11,700
9215 PRINCIPAL ON TOURISM DEBT	\$ 28,000	\$ 28,000	\$ 28,000
9222 PRIN WATERSHED SHUB	\$ 19,400	\$ 19,400	\$ 310,700
9226 DEBENTURE ISSUANCE COSTS	\$ 2,364	\$ 2,364	\$ 2,364
9227 PRIN SERVICE EX DEBT	\$ 8,284	\$ 8,284	\$ -
9228 PRINCIPAL ON HOSPITAL DEBT	\$ 30,017	\$ 30,017	\$ 31,356
9229 PRINCIPAL ON SPORTSPLEX DEBT	\$ 142,821	\$ 142,821	\$ 149,162
* FISCAL SERVICES/DEBT	\$ 929,683	\$ 929,683	\$ 1,108,874
** EXPENSES	\$ 13,554,781	\$ 13,633,622	\$ 13,555,630
*** TOTAL EXPENDITURE	\$ 10,974,386	\$ 11,053,089	\$ 10,880,091

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, \$12,467 allocated for the Emergency Fire Grant Reserve and \$3,000 for self-insuring the TMR2 radios for 2018/2019.

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 2018/2019 and onwards, having prepared for an overall increase of 4% for education costs.

Libraries

The Province, by established formulae, sets the amount to be contributed toward the operations of the Regional Library in Truro. East Hants has two local libraries, Elmsdale and Mount Uniacke. The Municipality bears the facility costs (represented in the 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 Mount Uniacke community policing office and the RCMP office in Rawdon. The Mount 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 \$158,148 (2017: \$155,567), including shared services. The proposed budget includes a total of \$26,698 for the cost of DNA services and an expense for prosecution services related to traffic tickets.

Corrections

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

Fiscal Services

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

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

Following the direction received from Council in 2016, the 2018 budget includes a proposed transfer of \$120,525 to contribute to a Solid Waste Balloon Payment Fund in reserves. Setting this money aside, along with reinvesting debt charges as they are freed up (from paid off debt), will allow the Municipality to pay future Waste related balloon payments between now and 2023/2024.

TRANSFERS TO AND FROM RESERVES

The following are budgeted transfers to and from reserves for fiscal 2018/2019:

	Budget 2018/2019		Cost Centre
	To Reserve	From Reserve	
General Fund - CAPITAL GL 9610			
Financing Local Improvements		\$ (1,347)	fiscalserv
East Hants Aquatics Facility - Residential	\$ 175,587		fiscalserv
East Hants Aquatics Facility - Commercial	\$ 14,230		fiscalserv
East Hants Aquatics Facility - Deed Transfer Tax	\$ 100,000		fiscalserv
Elmsdale Business Park Pylon Sign Revenue	\$ 9,420		fiscalserv
Total FISCALSERV GL 9610		\$ 297,890	

General Fund - OPERATING GL 9620			
Landfill Equipment(Dozer/Excavator)	\$ 85,000		fiscalserv
Legislative	\$ 2,000		fiscalserv
Computer Equipment	\$ 90,000		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	\$ 39,751		fiscalserv
Sportsplex Variance	\$ 54,331		fiscalserv

General Fund - OPERATING GL 9620 (Cont'd)	Budget 2018/2019		Cost Centre
	To Reserve	From Reserve	
CAO - Online Services Project		\$ (25,000)	fiscalserv
CAO - Digital Kiosk		\$ (10,000)	fiscalserv
CAO - Website Design 2.0		\$ (15,000)	fiscalserv
CAO - Wayfinding Signage		\$ (10,000)	fiscalserv
CAO - Professional Fees		\$ (10,000)	fiscalserv
EBD - Business Attraction		\$ (2,500)	fiscalserv
EBD - Broadband Research		\$ (5,000)	fiscalserv
EBD - Commercial Sign Mount Uniacke		\$ (10,000)	fiscalserv
Analysis and FDI Lead Generation		\$ (27,500)	fiscalserv
Fin&Admn - Infotech Computer Hardware		\$ (26,000)	fiscalserv
Fin&Admn - Infotech Wages (RM Student Money Carry Forward)		\$ (10,700)	fiscalserv
Fin&Admn - Infotech Computer Support		\$ (15,000)	fiscalserv
Fin&Admn - Information Management (SAP Integration)		\$ (10,000)	fiscalserv
Fin&Admn -Information Management (Business Analyst Money Carry Forward)		\$ (20,000)	fiscalserv
Fin&Admn - Comprehensive Pension Plan		\$ (30,000)	fiscalserv
Fin&Admn - Special Pension Payment		\$ (53,000)	fiscalserv
Fin&Admn - Disposal of Property Migraton & Registry Fees		\$ (31,500)	fiscalserv
Fin&Admn - Unanticipated Repairs Pool		\$ (25,000)	fiscalserv
Fin&Admn - Advertising for disposal of properties		\$ (5,000)	fiscalserv
Fin&Admn - Modification to Council Chambers		\$ (25,000)	fiscalserv
Fin&Admn - Hot Water Heater Mt. Uniacke Library Building (83% of cost)		\$ (1,021)	fiscalserv
Fin&Admn - Hot Water Heater Mt. Uniacke RCMP Building (17% of cost)		\$ (209)	fiscalserv
Fin&Admn - Elmsdale Former School Operations (net of revenue)		\$ (53,358)	fiscalserv
Fin&Admn - Tin Smith Museum Painting		\$ (20,000)	fiscalserv
Fin&Admn - EH Horne School Roof Replacement		\$ (70,000)	fiscalserv
I&O - Organics Carts		\$ (30,000)	fiscalserv
I&O - PPE Programming		\$ (10,000)	fiscalserv
I&O - Public Drop Off		\$ (15,000)	fiscalserv
I&O - Asphalt Roads		\$ (9,000)	fiscalserv
P&D - Emergency Management (Public Information, Telecommunication & Contig Plan)		\$ (25,000)	fiscalserv
PRC - Walton Light House Assesment		\$ (5,000)	fiscalserv
PRC - Burntcoat Small Equipment		\$ (1,000)	fiscalserv
PRC - Rising Tides Shore Development Initiative		\$ (15,000)	fiscalserv
PRC - Computer Program for Pool		\$ (20,000)	fiscalserv
PRC - Inspection for Parks		\$ (25,000)	fiscalserv
PRC - Fundy Tidal Reinstae Septic System		\$ (8,000)	fiscalserv
PRC - Community Grant Fund		\$ (10,000)	fiscalserv
Transfer to reserves surplus from DU Charge	\$ 120,525		fiscalserv
Transfer from Contingency		\$ (6,683)	fiscalserv
Balloon Principal Payment Waterres Shed		\$ (310,700)	fiscalserv
Balloon Principal Payment Elmsdale Business Park		\$ (69,160)	fiscalserv
Total FISCALSERV GL 9620	\$	(373,724)	

General Fund - OPERATING GL 9620 (Cont'd)	Budget 2018/2019		Cost Centre
	To Reserve	From Reserve	
Fire Risk Assessment-Emergency Grant Fund		\$ (6,500)	fireexp
Fire Debt Charge Recovery - Communication Project		\$ (9,504)	fireexp
Emergency Fire Grant Reserve	\$ 12,467		fireexp
Self-insuring TMR2 Radios	\$ 3,000		fireexp
Fire Depts Common Training Facility	\$ 20,000		fireexp
Total FIREEXP GL 9620	\$ 19,463		
Building repairs - LMC	\$ 20,000		rescntrexp
Total RESCNTREXP GL 9620	\$ 20,000		

General CAPITAL OUT OF REVENUE - GL 9630			
Playgrounds/Parks	\$ 43,000		fiscalserv
Active Transportation Route	\$ 27,000		fiscalserv
Total FISCALSERV GL 9630	\$ 70,000		

Other Lights - Operating Reserve GL 9620	\$ 11,467		fisclights
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Urban Service Rate Reserve Transfers

General Fund - CAPITAL GL 9610			
Gas Tax Funds for Sidewalk/Sewer Debt		\$ (505,000)	fiscalcsr
Total FISCAL CSR GL 9610		\$ (505,000)	

USR - OPERATING 9620			
Sidewalk Balloon Payments	\$ 130,000		fiscalcsr
Aquatics Facility Funding from savings in USR (gas tax used to offset sidewalks)	\$ 505,000		fiscalcsr
Pump Upgrade - Multiple Lift Stations (17-022)	\$ 104,000		fiscalcsr
Regl Sewer Hook Up Fees to Operating Reserve	\$ 19,200		fiscalcsr
Lagoon Vegetative Growth	\$ 6,000		fiscalcsr
Balloon Principal Payments Sidewalks		\$ (280,197)	fiscalcsr
Sidewalk repairs fronting Elmsdale Lumber		\$ (12,000)	fiscalcsr
Transfer from surplus		\$ (71)	fiscalcsr
Total FISCAL CSR GL 9620	\$ 471,932		

USR CAPITAL OUT OF REVENUE 9630			
Public Works Truck (14-023)	\$ 35,000		fiscalcsr
Total FISCAL CSR GL 9630	\$ 35,000		