

**BUDGET AND TAX ANALYSIS**  
**2019/2020**

February 27, 2019



**EAST HANTS**  
**We live it!**

# Table of Contents

BUDGET AND TAX ANALYSIS.....	1
BUDGET AND TAX ANALYSIS.....	1
INTRODUCTION.....	1
GOVERNANCE & THE BUDGET PROCESS .....	4
ASSESSMENT CHANGES 2018 TO 2019 .....	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 are \$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 2019 Property Valuation Services Corporation (PVSC), East Hants has 10,187 households (2018: 10,121) 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 36,942 acres (2018: 36,842) of tax-exempt farmland and 90,911 acres (2018: 90,911) of exempt provincial forest property. This tax-exempt property constitutes 27.4% (2018: 27.4%) of the total area. In addition, there are 57,101 acres (2018: 56,157) of exempt commercial forest property and 172,065 acres (2018: 172,151) of resource forest property, which is taxed marginally at 41 and 26 cents per acre, respectively. The total exempt and marginally taxed land constitute 76.6% (2018: 76.4%) of the total area of East Hants.

The distribution of homes is not proportional across the Municipality. In 2019 they are distributed as follows:

Dwelling Unit Comparison (#)	2018 (#)	2018 (%)	2019 (#)	2019 (%)
Serviced Districts of Enfield (1), Elmsdale (2), Lantz (7)	3,143	31%	3,180	31%
Districts of Milford (3) and Shubenacadie (4)	1,579	16%	1,585	16%
District Enfield/Grand Lake (10)	854	8%	873	9%
Districts of Maitland/MacPhees Corner (5), Walton/Noel/Kennetcook (6), Rawdon/Gore (11)	2,772	27%	2,776	27%
Districts of Mount Uniacke (8 & 9)	1,773	18%	1,773	17%
<b>Total Dwelling Units</b>	<b>10,121</b>	<b>100%</b>	<b>10,187</b>	<b>100%</b>

The 2019 assessment roll shows an increase of 66 dwelling units from the prior year (2018: 143). Significant increases include the following:

- 37 units were added to the three communities of Enfield (1), Elmsdale and Lantz,
- 6 units were added to the communities of Milford and Shubenacadie
- 19 units were added to Enfield (10), Grand Lake
- 2 units were added to the communities of Rawdon and Gore,
- 2 units were added to the communities of Maitland, Walton, Noel and Kennetcook

East Hants residential construction remains relatively strong. In the calendar year 2018, 104 permits were issued for (2017: 110) residential units (including new construction and renovations). Homes also continue to change hands at a steady pace. Information from PVSC showed that in 2018, approximately 386 homes (2017: 397) changed hands, 59% were in the corridor districts from Enfield to Shubenacadie, 24% of which were in the rural districts, and 17% 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 and 2019 assessment rolls, there were no new commercial accounts, although there was development on existing vacant commercial land. Total commercial assessments increased by 1.61% in 2019 (2018: increase of 2.98%), net of commercial exempt properties.

The average residential assessment based on CAP is \$157,103 (2018: \$152,844). Residential assessments account for 90% (2018: 90%) of all taxable assessments, net of exempt properties. The Municipality strives to change this ratio through an increase in commercial assessment, in an attempt to reduce the overall residential tax burden for homeowners.

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

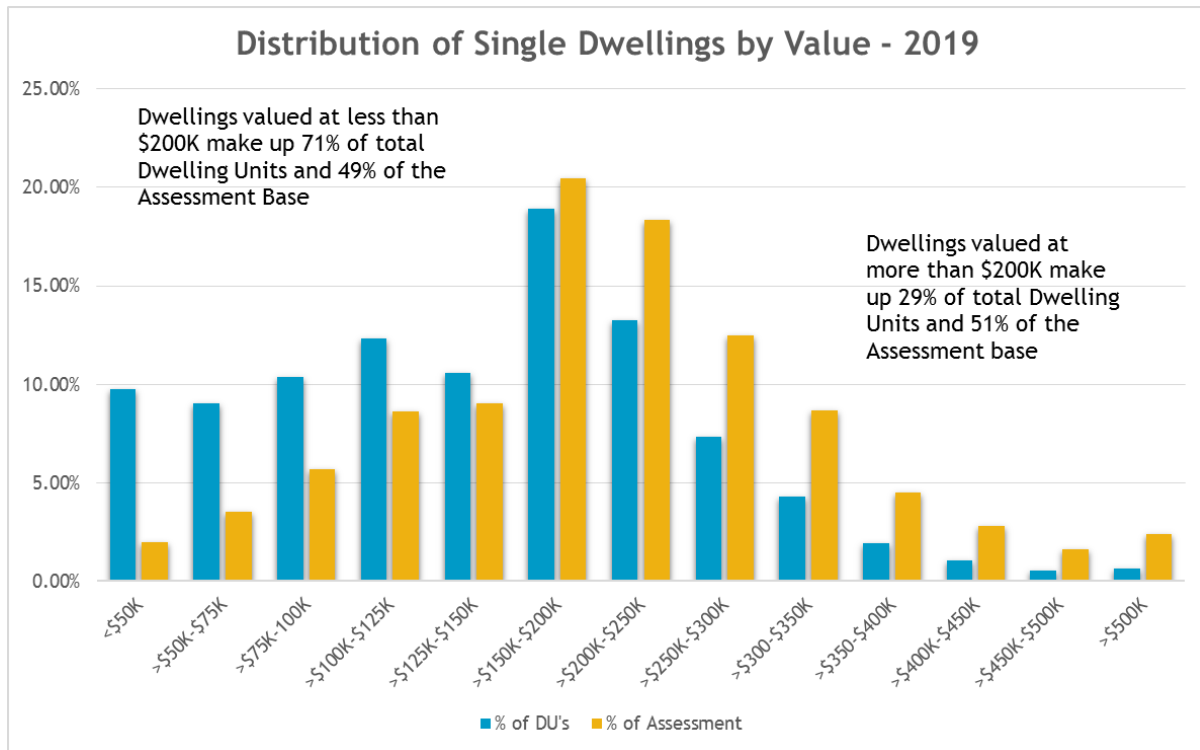
District #	District Name	2018 Average Residential Assessment (capped)*	2019 Average Residential Assessment (capped)*
1	Enfield	\$172,265	\$173,265
2	Elmsdale/Belnan	\$192,298	\$198,522
3	Milford/Nine Mile River	\$152,175	\$157,282
4	Shubenacadie	\$117,412	\$119,232
5	Maitland/MacPhees Corner	\$95,866	\$98,314
6	Walton/Noel/Kennetcook	\$76,104	\$79,386
7	Lantz/Milford	\$166,094	\$169,395
8	Mount Uniacke	\$181,653	\$189,110
9	South/East Uniacke	\$172,790	\$178,252
10	Enfield/Grand Lake	\$230,849	\$235,983
11	Rawdon/Gore	\$113,299	\$116,935

\* 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 2019:

District	2019 Assessed Value/Number of Single Dwelling Units (DU's)							
	<\$50K	<\$100K	<\$150K	<\$200K	<\$250K	<\$300K	<\$350K	>\$350K
Enfield (1), Elmsdale (2), Lantz (7)	23	121	549	700	508	280	160	119
Milford (3) & Shubenacadie (4)	101	300	452	288	143	67	37	23
Maitland (5), Walton (6) & Rawdon (11)	591	1022	564	247	108	32	22	18
Mount Uniacke (8 & 9)	145	252	357	309	275	163	88	105
Enfield/Grand Lake (10)	10	38	123	144	150	112	77	111
Total # of DU's	870	1733	2045	1688	1184	654	384	376
% of DU's	9.70%	19.40%	22.90%	18.90%	13.30%	7.30%	4.30%	4.20%
Total Assessment of DU's	\$28M	\$132M	\$253M	\$293M	\$263M	\$179M	\$125M	\$162M
% of Assessment	2.0%	9.2%	17.6%	20.4%	18.3%	12.5%	8.7%	11.3%

The following chart shows 71% of homes in East Hants are valued at less than \$200,000 and these homes represent 49% of the residential assessment based on data from 2019 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 specific operating and capital expenditures in future years.

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

## ASSESSMENT CHANGES 2018 TO 2019

Assessments are prepared based on a calendar year. The following tables present an overview of assessment changes from 2018 to 2019.

### (\$) Change in Assessments

	Residential	Resource	Commercial	Total
<b>2019 Assessments</b>	\$ 1,600,404,800	\$ 52,096,900	\$ 145,262,300	\$ 1,797,764,000
Less: Bylaw F-400 Exempt Properties	(533,700)	(333,700)	(29,119,100)	(29,986,500)
<b>2019 Taxable Assessments</b>	\$ 1,599,871,100	\$ 51,763,200	\$ 116,143,200	\$ 1,767,777,500
Less: <b>2018 Assessments</b>				
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
<b>Increase in Taxable Assessments from 2018 to 2019</b>	\$ 53,338,500	\$ 2,779,800	\$ 1,838,200	\$ 57,956,500
<b>Increase in taxable assessments due to new properties</b>	\$ 8,291,500	\$ 319,100	\$ -	\$ 8,610,600
<b>Net increase in taxable assessments of existing properties</b>	45,047,000	2,460,700	1,838,200	49,345,900
<b>Increase in Taxable Assessments from 2018 to 2019</b>	\$ 53,338,500	\$ 2,779,800	\$ 1,838,200	\$ 57,956,500
<b>Percentage of Assessment Increase, Net of Bylaw Exemptions</b>	3.45%	5.67%	1.61%	3.39%

### 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 property roll) of the assessment activity in East Hants driving the changes to the 2019 filed property roll.

Districts	New Construction / Building Permits	New Lots / New Accounts	Inspections / Physical Changes	New Ineligible CAP Accounts from Sales	Total
1 Enfield	\$ 2,753,700	\$ 683,500	\$ 625,600	\$ 549,100	\$ 4,611,900
2 Elmsdale/Belnan	\$ 5,517,900	\$ 478,900	\$ 794,800	\$ 621,800	\$ 7,413,400
3 Milford/Nine Mile River	\$ 3,391,600	\$ (1,000)	\$ 881,400	\$ 831,800	\$ 5,103,800
4 Shubenacadie	\$ 202,700	\$ 70,200	\$ 100	\$ 345,700	\$ 618,700
5 Maitland/MacPhees Corner	\$ 2,091,200	\$ 45,500	\$ 1,253,800	\$ 460,900	\$ 3,851,400
6 Walton/Noel/Kennetcook	\$ 1,707,300	\$ 388,200	\$ 187,000	\$ 221,200	\$ 2,503,700
7 Lantz/Milford	\$ 2,693,000	\$ 359,100	\$ 646,700	\$ 579,500	\$ 4,278,300
8 Mount Uniacke	\$ 2,788,500	\$ 226,600	\$ 556,400	\$ 1,192,600	\$ 4,764,100
9 South/East Uniacke	\$ 2,764,700	\$ 412,500	\$ (77,200)	\$ 679,100	\$ 3,779,100
10 Enfield/Grand Lake	\$ 4,252,100	\$ 3,219,600	\$ 281,900	\$ 674,800	\$ 8,428,400
11 Rawdon/Gore	\$ 1,051,100	\$ 3,800	\$ 527,400	\$ 621,900	\$ 2,204,200
<b>Indicator Total %</b>	<b>62%</b>	<b>12%</b>	<b>12%</b>	<b>14%</b>	



## 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	2018/2019 Projection	2018/2019 Budget	2019/2020 Budget
TAXES	\$ (27,049,292)	\$ (26,662,673)	\$ (27,210,143)
GRANTS IN LIEU	\$ (179,054)	\$ (178,010)	\$ (180,750)
SALE OF SERVICES	\$ (1,095,156)	\$ (1,029,191)	\$ (1,257,880)
REVENUE FROM OWN SOURCES	\$ (1,756,894)	\$ (1,719,496)	\$ (1,759,761)
TRANSFERS FROM OTHER GOVT / AGENCIES	\$ (502,596)	\$ (514,854)	\$ (463,261)
TRANSFER FROM OWN RESERVE/AGENCIES	\$ (400,000)	\$ (400,000)	\$ (905,000)
DEFERRED REVENUE	\$ (10,000)	\$ (10,000)	\$ -
<b>TOTAL REVENUE</b>	<b>\$ (30,992,992)</b>	<b>\$ (30,514,224)</b>	<b>\$ (31,776,795)</b>
COUNCIL	\$ 353,725	\$ 353,725	\$ 389,730
CHIEF ADMINISTRATIVE'S OFFICE	\$ 4,172,471	\$ 3,819,554	\$ 4,335,397
ECONOMIC & BUSINESS DEVELOPMENT	\$ 575,608	\$ 578,534	\$ 483,509
FINANCE DEPARTMENT	\$ 2,553,851	\$ 2,815,060	\$ 2,518,399
OPERATIONS GENERAL TAX RATE	\$ 3,734,608	\$ 3,712,889	\$ 3,894,640
OPERATIONS URBAN SERVICE RATE	\$ 2,808,950	\$ 2,832,467	\$ 2,787,473
PARKS, RECREATION & CULTURE	\$ 1,794,045	\$ 1,813,748	\$ 2,495,167
PLANNING & DEVELOPMENT	\$ 1,041,917	\$ 1,032,617	\$ 1,085,001
TRANSFERS & APPROPRIATIONS	\$ 13,525,242	\$ 13,555,630	\$ 13,787,479
<b>TOTAL EXPENSES</b>	<b>\$ 30,560,417</b>	<b>\$ 30,514,224</b>	<b>\$ 31,776,795</b>
<b>**NET EXPENSES (REVENUE)</b>	<b>\$ (432,575)</b>	<b>\$ -</b>	<b>\$ -</b>

## SUMMARY OF REVENUE

SUMMARY - REVENUE	2018/2019 Projection	2018/2019 Budget	2019/2020 Budget
4000 RESIDENTIAL TAXES	\$ (13,732,497)	\$ (13,738,927)	\$ (14,090,882)
4001 COMMERCIAL TAXES	\$ (3,706,421)	\$ (3,713,913)	\$ (3,776,820)
4010 FOREST PROPERTY	\$ (23,024)	\$ (23,024)	\$ (23,411)
4012 FOREST PROPERTY	\$ (44,800)	\$ (44,759)	\$ (44,737)
4015 OTHER AREA RATES	\$ (1,434,651)	\$ (1,435,832)	\$ (1,312,938)
4017 WASTEWATER MANAGEMENT FEE	\$ (920,000)	\$ (944,000)	\$ (1,035,000)
4018 WIND FARM TAX	\$ (79,784)	\$ (79,786)	\$ (80,582)
4030 EAST HANTS SPORTSPLEX LEVY	\$ (314,463)	\$ (313,521)	\$ (325,338)
4070 MTT GRANT	\$ (116,279)	\$ (83,500)	\$ (110,000)
4090 DEED TRANSFER TAX	\$ (1,694,467)	\$ (1,300,000)	\$ (1,300,000)
4110 FRONTAGE CHARGES	\$ (40,715)	\$ (40,715)	\$ (22,620)
4850 WASTE TRANSFER DU FEE	\$ (2,219,800)	\$ (2,226,620)	\$ (2,241,140)
4345 FIRE PROTECTION	\$ (2,645,246)	\$ (2,645,246)	\$ (2,752,025)
4351 NOVA SCOTIA POWER	\$ (2,666)	\$ (2,800)	\$ (2,650)
5555 HST OFFSET PAYMENT	\$ (74,479)	\$ (70,030)	\$ (92,000)
<b>* TAXES</b>	<b>\$ (27,049,292)</b>	<b>\$ (26,662,673)</b>	<b>\$ (27,210,143)</b>
4300 CROWN LANDS GRANT IN LIEU	\$ (44,629)	\$ (45,259)	\$ (44,629)
4301 FEDERAL PROPERTY - GRANT IN LIEU	\$ (48,783)	\$ (51,787)	\$ (48,783)
4320 PROVINCIAL PROPERTY GRANT IN LIEU	\$ (85,642)	\$ (80,964)	\$ (87,338)
<b>* GRANTS IN LIEU</b>	<b>\$ (179,054)</b>	<b>\$ (178,010)</b>	<b>\$ (180,750)</b>
4360 ADMINISTRATION FEES	\$ (231,460)	\$ (266,222)	\$ (285,643)
4361 NSF FEES	\$ (400)	\$ (400)	\$ (400)
5031 PROGRAM REVENUE	\$ (212,977)	\$ (214,250)	\$ (399,447)
4700 TAX CERTIFICATES	\$ (34,113)	\$ (33,500)	\$ (33,240)
4751 RECORDS INQUIRIES	\$ (72,808)	\$ (70,790)	\$ (71,390)
4809 PLANNING REVENUE	\$ (3,500)	\$ (3,000)	\$ (3,000)
4810 CASH OVER/SHORT	\$ (38)	\$ -	\$ -
4811 DEVELOPMENT REVENUE	\$ (11,000)	\$ (11,000)	\$ (11,000)
4820 SCRAP METAL	\$ (63,101)	\$ (38,000)	\$ (50,000)
5020 SPONSORSHIPS/DONATIONS	\$ (1,000)	\$ (1,000)	\$ (1,000)
4840 TIPPING FEES	\$ (408,006)	\$ (334,276)	\$ (344,304)
4860 WASTE COLLECTION FEES	\$ (56,753)	\$ (56,753)	\$ (58,456)
<b>* SALE OF SERVICES</b>	<b>\$ (1,095,156)</b>	<b>\$ (1,029,191)</b>	<b>\$ (1,257,880)</b>

## SUMMARY OF REVENUE (CONTINUED)

SUMMARY - REVENUE	2018/2019 Projection	2018/2019 Budget	2019/2020 Budget
4346 FIRE DEBT CHARGE RECOVERY REVENUE	\$ (30,293)	\$ (30,293)	\$ (30,286)
4801 DAIRY COMMISSION REVENUE	\$ (14,157)	\$ (10,000)	\$ (10,000)
5040 FACILITY RENTALS	\$ (27,575)	\$ (33,420)	\$ (43,842)
5045 SALE OF COMPOST BINS	\$ (150)	\$ (150)	\$ (150)
5046 POOL & TOURISM PRODUCT SALES	\$ (43,821)	\$ (37,927)	\$ (49,939)
5050 OTHER FINES	\$ -	\$ -	\$ (3,000)
5101 BUILDING PERMITS	\$ (85,000)	\$ (85,000)	\$ (80,000)
5120 ANIMAL LICENSES	\$ (7,000)	\$ (7,000)	\$ (6,500)
5130 SEWER HOOKUP	\$ (38,500)	\$ (24,500)	\$ (26,000)
5151 PROTECTIVE SERVICES FINES	\$ (37,000)	\$ (34,200)	\$ (38,000)
5230 ELMSCH - TENANT RENT	\$ (31,740)	\$ (29,565)	\$ (28,695)
5240 RCMP - TENANT RENT	\$ (52,098)	\$ (52,098)	\$ (53,140)
5250 LMC - TENANT BASE RENT	\$ (635,228)	\$ (635,228)	\$ (631,601)
5252 LMC - TENANT EXPENSE RECOVERY	\$ (373,753)	\$ (373,753)	\$ (355,364)
5301 SEWER USAGE	\$ (9,920)	\$ (13,200)	\$ (11,700)
5351 RETURN ON INVESTMENTS	\$ (83,000)	\$ (68,400)	\$ (100,000)
5401 INTEREST ON OUTSTANDING TAXES	\$ (130,670)	\$ (120,000)	\$ (137,000)
5426 MISCELLANEOUS REVENUE	\$ (155,789)	\$ (164,762)	\$ (154,074)
5450 INTEREST ON OTHER RECEIVABLES	\$ (1,200)	\$ -	\$ (470)
<b>* REVENUE FROM OWN SOURCES</b>	<b>\$ (1,756,894)</b>	<b>\$ (1,719,496)</b>	<b>\$ (1,759,761)</b>
5883 GOVERNMENT CAPITAL GRANTS	\$ (5,885)	\$ (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	\$ (113,441)	\$ (111,049)	\$ (116,731)
5540 STUDENT/EMPLOYMENT FUNDING	\$ (21,636)	\$ (19,554)	\$ (9,000)
5570 RECREATION GRANT REVENUE	\$ (57,268)	\$ (51,500)	\$ (54,264)
5580 RESOURCE RECOVERY FUND BOARD	\$ (80,766)	\$ (80,766)	\$ (80,766)
5880 CONDITIONAL PROV & FEDERAL GRANTS	\$ (150,600)	\$ (173,100)	\$ (129,500)
<b>* TRANSFERS FROM OTHER GOVTS/AGENCIE</b>	<b>\$ (502,596)</b>	<b>\$ (514,854)</b>	<b>\$ (463,261)</b>
5825 OTHER TRANSFERS	\$ (400,000)	\$ (400,000)	\$ (905,000)
<b>* TRANSFER FROM OWN RESERVE/AGENCIES</b>	<b>\$ (400,000)</b>	<b>\$ (400,000)</b>	<b>\$ (905,000)</b>
4815 OBLIGATORY INFRASTRUCTURE REVENUE	\$ (10,000)	\$ (10,000)	\$ -
<b>* DEFERRED REVENUE</b>	<b>\$ (10,000)</b>	<b>\$ (10,000)</b>	<b>\$ -</b>
<b>** TOTAL (REVENUE)</b>	<b>\$ (30,992,992)</b>	<b>\$ (30,514,224)</b>	<b>\$ (31,776,795)</b>

# SUMMARY OF EXPENSES

SUMMARY - EXPENSES	2018/2019 Projection	2018/2019 Budget	2019/2020 Budget
--------------------	-------------------------	---------------------	---------------------

## COUNCIL

* SALARIES/HONORARIUMS & BENEFITS	\$ 269,080	\$ 269,080	\$ 308,550
* STAFF TRAINING AND EDUCATION	\$ 5,200	\$ 5,200	\$ 3,300
* SUPPLIES	\$ 1,000	\$ 1,000	\$ 1,000
* OTHER OPERATIONAL COSTS	\$ 53,445	\$ 53,445	\$ 51,880
* SERVICES ACQUIRED	\$ 3,000	\$ 3,000	\$ 3,000
* GRANTS TO GROUPS	\$ 22,000	\$ 22,000	\$ 22,000
** SUB-TOTAL EXPENSES	\$ 353,725	\$ 353,725	\$ 389,730

## CHIEF ADMINISTRATIVE'S OFFICE

* SALARIES/HONORARIUMS & BENEFITS	\$ 1,358,403	\$ 1,113,127	\$ 1,443,828
* STAFF TRAINING AND EDUCATION	\$ 67,053	\$ 61,621	\$ 69,822
* SUPPLIES	\$ 130,518	\$ 120,080	\$ 307,685
* OTHER OPERATIONAL COSTS	\$ 210,692	\$ 207,874	\$ 199,351
* SERVICES ACQUIRED	\$ 631,913	\$ 596,243	\$ 652,541
* VEHICLES	\$ 3,563	\$ 5,365	\$ 4,869
* BUILDINGS/PLANTS/PROPERTY	\$ 1,137,214	\$ 1,082,129	\$ 1,014,148
* GRANTS TO GROUPS	\$ 114,369	\$ 114,369	\$ 124,369
* TRANSFERS TO OWN RESERVES	\$ 20,000	\$ 20,000	\$ 20,000
* FISCAL SERVICES/DEBT	\$ 498,746	\$ 498,746	\$ 498,784
** SUB-TOTAL EXPENSES	\$ 4,172,471	\$ 3,819,554	\$ 4,335,397

## ECONOMIC & BUSINESS DEVELOPMENT

* SALARIES/HONORARIUMS & BENEFITS	\$ 359,366	\$ 358,712	\$ 328,798
* STAFF TRAINING AND EDUCATION	\$ 4,516	\$ 5,646	\$ 4,365
* SUPPLIES	\$ 2,785	\$ 2,785	\$ 2,385
* OTHER OPERATIONAL COSTS	\$ 23,600	\$ 26,050	\$ 35,250
* SERVICES ACQUIRED	\$ 73,274	\$ 73,274	\$ 21,274
* BUILDINGS/PLANTS/PROPERTY	\$ 12,850	\$ 12,850	\$ 7,250
* FISCAL SERVICES/DEBT	\$ 99,217	\$ 99,217	\$ 84,187
** SUB-TOTAL EXPENSES	\$ 575,608	\$ 578,534	\$ 483,509

## SUMMARY OF EXPENSES (CONTINUED)

SUMMARY - EXPENSES	2018/2019 Projection	2018/2019 Budget	2019/2020 Budget
--------------------	-------------------------	---------------------	---------------------

### FINANCE DEPARTMENT

* SALARIES/HONORARIUMS & BENEFITS	\$ 973,869	\$ 1,219,087	\$ 934,461
* STAFF TRAINING AND EDUCATION	\$ 5,611	\$ 11,333	\$ 7,032
* SUPPLIES	\$ 17,817	\$ 18,880	\$ 13,930
* OTHER OPERATIONAL COSTS	\$ 41,773	\$ 42,450	\$ 42,550
* SERVICES ACQUIRED	\$ 170,190	\$ 175,190	\$ 183,506
* EXEMPTIONS/REBATES	\$ 860,000	\$ 860,000	\$ 845,600
* GRANTS TO GROUPS	\$ 1,000	\$ 1,000	\$ 1,000
* TRANSFERS TO AGENCIES	\$ 392,071	\$ 395,600	\$ 398,800
* TRANSFERS TO OWN RESERVES	\$ 70,000	\$ 70,000	\$ 70,000
* FISCAL SERVICES/DEBT	\$ 21,520	\$ 21,520	\$ 21,520
** SUB-TOTAL EXPENSES	\$ 2,553,851	\$ 2,815,060	\$ 2,518,399

### OPERATIONS GENERAL TAX RATE

* SALARIES/HONORARIUMS & BENEFITS	\$ 809,399	\$ 809,899	\$ 838,212
* STAFF TRAINING AND EDUCATION	\$ 3,700	\$ 4,000	\$ 8,000
* SUPPLIES	\$ 83,749	\$ 62,100	\$ 68,150
* OTHER OPERATIONAL COSTS	\$ 75,118	\$ 75,509	\$ 74,539
* SERVICES ACQUIRED	\$ 2,252,367	\$ 2,221,702	\$ 2,391,698
* VEHICLES	\$ 31,295	\$ 34,512	\$ 33,706
* BUILDINGS/PLANTS/PROPERTY	\$ 71,562	\$ 98,191	\$ 79,812
* TRANSFERS TO AGENCIES	\$ 299,531	\$ 299,835	\$ 305,520
* TRANSFERS TO OWN RESERVES	\$ 12,213	\$ 11,467	\$ 5,344
* FISCAL SERVICES/DEBT	\$ 95,674	\$ 95,674	\$ 89,659
** SUB-TOTAL EXPENSES	\$ 3,734,608	\$ 3,712,889	\$ 3,894,640

### OPERATIONS URBAN SERVICE RATE

* SALARIES/HONORARIUMS & BENEFITS	\$ 437,004	\$ 456,792	\$ 452,683
* SUPPLIES	\$ 8,500	\$ 11,000	\$ 11,000
* OTHER OPERATIONAL COSTS	\$ 171,607	\$ 172,402	\$ 167,239
* SERVICES ACQUIRED	\$ 834,987	\$ 822,770	\$ 857,163
* BUILDINGS/PLANTS/PROPERTY	\$ 277,618	\$ 290,269	\$ 313,873
* TRANSFER TO OPERATIONS	\$ 505,000	\$ -	\$ 505,000
* TRANSFERS TO OWN RESERVES	\$ (503,068)	\$ 1,932	\$ (208,264)
* FISCAL SERVICES/DEBT	\$ 1,077,302	\$ 1,077,302	\$ 688,779
** SUB-TOTAL EXPENSES	\$ 2,808,950	\$ 2,832,467	\$ 2,787,473

## SUMMARY OF EXPENSES (CONTINUED)

SUMMARY - EXPENSES	2018/2019 Projection	2018/2019 Budget	2019/2020 Budget
--------------------	-------------------------	---------------------	---------------------

### PARKS, RECREATION & CULTURE

* SALARIES/HONORARIUMS & BENEFITS	\$ 1,018,351	\$ 1,046,992	\$ 1,239,760
* STAFF TRAINING AND EDUCATION	\$ 10,830	\$ 10,895	\$ 14,676
* SUPPLIES	\$ 33,388	\$ 26,655	\$ 30,112
* OTHER OPERATIONAL COSTS	\$ 143,931	\$ 146,681	\$ 181,177
* SERVICES ACQUIRED	\$ 83,293	\$ 84,250	\$ 152,611
* VEHICLES	\$ 18,750	\$ 20,250	\$ 23,873
* BUILDINGS/PLANTS/PROPERTY	\$ 130,647	\$ 123,170	\$ 276,696
* GRANTS TO GROUPS	\$ 339,917	\$ 339,917	\$ 279,463
* FISCAL SERVICES/DEBT	\$ 14,938	\$ 14,938	\$ 296,799
** SUB-TOTAL EXPENSES	\$ 1,794,045	\$ 1,813,748	\$ 2,495,167

### PLANNING & DEVELOPMENT

* SALARIES/HONORARIUMS & BENEFITS	\$ 904,128	\$ 904,103	\$ 921,367
* STAFF TRAINING AND EDUCATION	\$ 7,450	\$ 8,080	\$ 8,865
* SUPPLIES	\$ 14,070	\$ 14,010	\$ 13,660
* OTHER OPERATIONAL COSTS	\$ 17,430	\$ 17,515	\$ 15,215
* SERVICES ACQUIRED	\$ 50,300	\$ 50,300	\$ 68,760
* VEHICLES	\$ 11,284	\$ 11,284	\$ 8,984
* BUILDINGS/PLANTS/PROPERTY	\$ 2,255	\$ 2,325	\$ 2,150
* GRANTS TO GROUPS	\$ 35,000	\$ 25,000	\$ 46,000
** SUB-TOTAL EXPENSES	\$ 1,041,917	\$ 1,032,617	\$ 1,085,001

### TRANSFERS & APPROPRIATIONS

* STAFF TRAINING AND EDUCATION	\$ 10,000	\$ 10,000	\$ 10,000
* SERVICES ACQUIRED	\$ 2,651,746	\$ 2,651,746	\$ 2,759,534
* GRANTS TO GROUPS	\$ 56,532	\$ 56,532	\$ 58,172
* TRANSFERS TO AGENCIES	\$ 9,715,065	\$ 9,714,849	\$ 9,895,855
* TRANSFERS TO OWN RESERVES	\$ (16,975)	\$ 13,629	\$ 159,932
* FISCAL SERVICES/DEBT	\$ 1,108,874	\$ 1,108,874	\$ 903,986
** SUB-TOTAL EXPENSES	\$ 13,525,242	\$ 13,555,630	\$ 13,787,479

***TOTAL EXPENSES	\$ 30,560,417	\$ 30,514,224	\$ 31,776,795
-------------------	---------------	---------------	---------------

# SIGNIFICANT VARIANCES

Description	Amount
<b>INCREASES / (DECREASES) IN NET COST RESULTING FROM DEPARTMENTAL VARIANCES</b>	
Council	\$ 36,005
CAO's Office	\$ 315,479
Economic & Business Development	\$ (31,805)
Finance	\$ (273,661)
Infrastructure & Operations General Tax Rate	\$ 131,423
Parks, Recreation & Culture	\$ 471,496
Planning & Development	\$ 48,162
<b>Sub-Total Departmental Net Impact on GTR</b>	<b>\$ 697,099</b>
<b>(INCREASES) / DECREASES IN NON-DEPARTMENTAL REVENUE</b>	
Decrease in Frontage Charge Revenue (offset by decrease in debt below)	\$ 18,095
Increase in Wind Farm Tax	\$ (796)
Net increase in various other General Revenue	\$ (9,563)
Increase in Sportsplex (offset by increase in transfer below)	\$ (11,817)
Increase in Administration Fee Revenue (offset of internal departmental chargebacks)	\$ (43,181)
Net increase in MTT Grant (\$26.5k) & HST Offset (\$21.9K)	\$ (48,470)
Net Increase in fines, interest and interest on tax receivable (interest % increase)	\$ (52,870)
<b>Sub-Total Increase in General Revenue</b>	<b>\$ (148,602)</b>
<b>INCREASES / (DECREASES) IN TRANSFERS &amp; APPROPRIATIONS</b>	
Fire Department Levy Revenue & Expenses	
Fire Protection Revenue (due to assessment increase & 1¢ increase in Brooklyn, Gore, Maitland, Kennetcook, Noel, Rawdon & Walton)	\$ (106,779)
Increase in Fire Protection Expense (levy paid to fire departments)	\$ 106,779
Increase in Fire Departments Grants (increased by Consumer Price Index of 2.9%)	\$ 1,640
Increase in Fire Consulting Fees as per contract (offset by reserves below)	\$ 1,009
<b>Sub-Total Affect of Variances in Fire Department Levy Revenue &amp; Expenses</b>	<b>\$ 2,649</b>
Increase in Aquatics Facility Principal Payment (offset by transfer from reserves below)	\$ 200,000
Increase in School Board Costs (estimated 2.8% increase)	\$ 143,985
Increase in RCMP Policing Costs (estimated 1.5% increase over 2018/19 - 23 officers)	\$ 39,171
Net Decrease in Debt Servicing Costs offset by transfers to reserves	\$ (7,617)
Net Decrease in Public Housing offset by increase in Corrections	\$ (2,150)
Increase in Sportsplex Debt Charges	\$ 224
Decrease in Frontage Debt	\$ (17,628)
<b>Sub-Total Increase in Transfers &amp; Appropriations (Net of Reserve Transfers)</b>	<b>\$ 355,985</b>
<b>VARIANCES TRANSFERS TO/FROM RESERVES (excluding \$260,808 in Departmental Variances)</b>	
Increase in transfers to reserves - Parks & Trails	\$ 25,000
Increase in transfers to reserves - Sportsplex	\$ 11,593
Net Increase in transfers to reserves - Solid Waste Balloon Payments	\$ 6,667
Net increase in transfers to reserves from revenue earned for EBD's pylon sign	\$ 180
Net Increase in transfers from reserves - Fire Grants and Fire Communication Debt Recovery	\$ (696)
Net change in amount to come from reserve for balancing budget	\$ (3,028)
Decrease in transfers to reserves - Common Training Facility Fire Dept	\$ (20,000)
Decrease in transfer to reserves - Planning Studies	\$ (30,000)
Decrease in transfers to reserves - East Hants Aquatics Centre	\$ (474,159)
<b>Sub-Total Increase in Transfers from Reserves</b>	<b>\$ (484,443)</b>
<b>NET IMPACT ON GENERAL TAX RATE</b>	<b>\$ 422,688</b>



# GENERAL TAX RATES

## ONE CENT RAISES

### ASSESSMENT VALUES\*\* 2019/2020

	Residential	Resource		Commercial	Total
Assessment 2018	\$ 1,546,932,000	\$ 49,318,400		\$ 142,295,500	\$ 1,738,545,900
Assessment 2019	\$ 1,600,404,800	\$ 52,096,900		\$ 145,262,300	\$ 1,797,764,000
% Increase	3.5%	5.6%		2.1%	
<b>One Cent Raises:</b>			<b>Total</b>		<b>Total</b>
2018 \$0.01/per \$100	\$ 154,693	\$ 4,932	\$ 159,625	\$ 14,230	\$ 14,230
2019 \$0.01/per \$100	\$ 160,040	\$ 5,210	\$ 165,250	\$ 14,526	\$ 14,526

\*\* 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 10,187 dwelling units in 2019 compared to 10,121 in 2018, an increase of 66 units.

The assessment CAP is 2.9% for 2019/2020

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.  
 In 2019 the capping of assessments resulted in the loss of taxable assessment of approximately \$165 million.

Based on the 2018 general tax rate, this would have generated an additional \$1.4M in revenue for 2019.

In 2019, 6,941 of 11,375 (2018 - 7,803 of 11,300) residential accounts are capped to some degree (61%).

**GENERAL TAX RATES - 2019/2020**

<b>Amount to be raised by taxation</b>		\$	<b>20,108,831</b>
Could be obtained by:			
	<b>Rate</b>	<b>1 cent</b>	
Commercial \$ 2.60 (decrease 1¢ from 18/19)	\$ 2.6000	\$ 14,526	\$ 3,776,820
Per Dwelling Unit Charge of \$220 for Waste Management Fee	\$ 220	10187	\$ 2,241,140
Residential \$0.8527 (decrease .008¢ from 18/19)	\$ 0.8527	\$ 160,040	\$ 13,646,652
Resource \$0.8527 (decrease .008¢ from 18/19)	\$ 0.8527	\$ 5,210	\$ 444,230
Transfer (to)/from reserves			(11)
		\$	<b>20,108,831</b>
18/19 Residential/Resource Rate	\$ 0.8607		
18/19 Commercial Rate	\$ 2.6100		

**Analysis of Assessment Increase on Revenue:**

Residential/Resource Tax Revenue from Assessment Growth	\$	484,155
Commercial Tax Revenue from Assessment Growth	\$	77,433
Revenue increase if 2019/2020 rates were the same as 2018/2019	\$	<b>561,588</b>

**HISTORY:**

Year	Amount to be raised by Taxation		
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		
2019/2020	\$ 20,108,831 - \$422,688 increase over 18/19		
	<b>Shortfall from 2018/2019 to 2019/2020 Budget</b>	\$	<b>422,688</b>
	Increase from Residential/Resource Assessment Growth	\$	(484,155)
	Increase from Commercial Assessment Growth	\$	(77,433)
	Increase in Waste Management Fee Revenue	\$	(14,520)
	Surplus based on 2018/2019 rates	\$	(153,420)
	<b>Residential/Resource One Cent Raises</b>	\$	<b>165,250</b>
	<b>Commercial One Cent Raises</b>	\$	<b>14,526</b>
	<b>Decrease in Residential/Resource Tax Rate</b>	\$	<b>(0.0080)</b>
	<b>Decrease in Commercial Tax Rate</b>	\$	<b>(0.0100)</b>

# TAX BURDEN

## GENERAL TAX RATE BURDEN

	Adjusted Average Residential Assessment		General Tax Rate		General Tax Burden							
	2018	2019	2018	2019	2018	2018 per DU	2018 Total	2019	2019 per DU	2019 Total	% Increase	\$ Increase
Rural	\$ 80,000	\$ 82,320	\$ 0.8607	\$ 0.8527	\$ 688.56	\$ 220	\$ 908.56	\$ 701.94	\$ 220	\$ 921.94	1.45%	\$ 13.38
Rural	\$ 100,000	\$ 102,900	\$ 0.8607	\$ 0.8527	\$ 860.70	\$ 220	\$ 1,080.70	\$ 877.43	\$ 220	\$ 1,097.43	1.52%	\$ 16.73
Rural	\$ 200,000	\$ 205,800	\$ 0.8607	\$ 0.8527	\$ 1,721.40	\$ 220	\$ 1,941.40	\$ 1,754.86	\$ 220	\$ 1,974.86	1.69%	\$ 33.46
Rural	\$ 300,000	\$ 308,700	\$ 0.8607	\$ 0.8527	\$ 2,582.10	\$ 220	\$ 2,802.10	\$ 2,632.28	\$ 220	\$ 2,852.28	1.76%	\$ 50.18
Mt. Uniacke	\$ 100,000	\$ 102,900	\$ 0.8607	\$ 0.8527	\$ 860.70	\$ 220	\$ 1,080.70	\$ 877.43	\$ 220	\$ 1,097.43	1.52%	\$ 16.73
Mt. Uniacke	\$ 200,000	\$ 205,800	\$ 0.8607	\$ 0.8527	\$ 1,721.40	\$ 220	\$ 1,941.40	\$ 1,754.86	\$ 220	\$ 1,974.86	1.69%	\$ 33.46
Mt. Uniacke	\$ 300,000	\$ 308,700	\$ 0.8607	\$ 0.8527	\$ 2,582.10	\$ 220	\$ 2,802.10	\$ 2,632.28	\$ 220	\$ 2,852.28	1.76%	\$ 50.18
Mt. Uniacke	\$ 400,000	\$ 411,600	\$ 0.8607	\$ 0.8527	\$ 3,442.80	\$ 220	\$ 3,662.80	\$ 3,509.71	\$ 220	\$ 3,729.71	1.79%	\$ 66.91
Shubie Serviced	\$ 100,000	\$ 102,900	\$ 0.8607	\$ 0.8527	\$ 860.70	\$ 220	\$ 1,080.70	\$ 877.43	\$ 220	\$ 1,097.43	1.52%	\$ 16.73
Shubie Serviced	\$ 200,000	\$ 205,800	\$ 0.8607	\$ 0.8527	\$ 1,721.40	\$ 220	\$ 1,941.40	\$ 1,754.86	\$ 220	\$ 1,974.86	1.69%	\$ 33.46
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 102,900	\$ 0.8607	\$ 0.8527	\$ 860.70	\$ 220	\$ 1,080.70	\$ 877.43	\$ 220	\$ 1,097.43	1.52%	\$ 16.73
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 205,800	\$ 0.8607	\$ 0.8527	\$ 1,721.40	\$ 220	\$ 1,941.40	\$ 1,754.86	\$ 220	\$ 1,974.86	1.69%	\$ 33.46
Milford Serviced	\$ 100,000	\$ 102,900	\$ 0.8607	\$ 0.8527	\$ 860.70	\$ 220	\$ 1,080.70	\$ 877.43	\$ 220	\$ 1,097.43	1.52%	\$ 16.73
Milford Serviced	\$ 200,000	\$ 205,800	\$ 0.8607	\$ 0.8527	\$ 1,721.40	\$ 220	\$ 1,941.40	\$ 1,754.86	\$ 220	\$ 1,974.86	1.69%	\$ 33.46
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 102,900	\$ 0.8607	\$ 0.8527	\$ 860.70	\$ 220	\$ 1,080.70	\$ 877.43	\$ 220	\$ 1,097.43	1.52%	\$ 16.73
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 205,800	\$ 0.8607	\$ 0.8527	\$ 1,721.40	\$ 220	\$ 1,941.40	\$ 1,754.86	\$ 220	\$ 1,974.86	1.69%	\$ 33.46
Enfield Serviced	\$ 200,000	\$ 205,800	\$ 0.8607	\$ 0.8527	\$ 1,721.40	\$ 220	\$ 1,941.40	\$ 1,754.86	\$ 220	\$ 1,974.86	1.69%	\$ 33.46
Enfield Serviced	\$ 300,000	\$ 308,700	\$ 0.8607	\$ 0.8527	\$ 2,582.10	\$ 220	\$ 2,802.10	\$ 2,632.28	\$ 220	\$ 2,852.28	1.76%	\$ 50.18
Enfield Serviced	\$ 400,000	\$ 411,600	\$ 0.8607	\$ 0.8527	\$ 3,442.80	\$ 220	\$ 3,662.80	\$ 3,509.71	\$ 220	\$ 3,729.71	1.79%	\$ 66.91
Enfield Partially Serviced	\$ 200,000	\$ 205,800	\$ 0.8607	\$ 0.8527	\$ 1,721.40	\$ 220	\$ 1,941.40	\$ 1,754.86	\$ 220	\$ 1,974.86	1.69%	\$ 33.46
Enfield Partially Serviced	\$ 300,000	\$ 308,700	\$ 0.8607	\$ 0.8527	\$ 2,582.10	\$ 220	\$ 2,802.10	\$ 2,632.28	\$ 220	\$ 2,852.28	1.76%	\$ 50.18
Enfield Partially Serviced	\$ 400,000	\$ 411,600	\$ 0.8607	\$ 0.8527	\$ 3,442.80	\$ 220	\$ 3,662.80	\$ 3,509.71	\$ 220	\$ 3,729.71	1.79%	\$ 66.91
Lantz/Elmsdale Serviced	\$ 200,000	\$ 205,800	\$ 0.8607	\$ 0.8527	\$ 1,721.40	\$ 220	\$ 1,941.40	\$ 1,754.86	\$ 220	\$ 1,974.86	1.69%	\$ 33.46
Lantz/Elmsdale Serviced	\$ 300,000	\$ 308,700	\$ 0.8607	\$ 0.8527	\$ 2,582.10	\$ 220	\$ 2,802.10	\$ 2,632.28	\$ 220	\$ 2,852.28	1.76%	\$ 50.18
Lantz/Elmsdale Serviced	\$ 400,000	\$ 411,600	\$ 0.8607	\$ 0.8527	\$ 3,442.80	\$ 220	\$ 3,662.80	\$ 3,509.71	\$ 220	\$ 3,729.71	1.79%	\$ 66.91
Elmsdale Partially Serviced	\$ 200,000	\$ 205,800	\$ 0.8607	\$ 0.8527	\$ 1,721.40	\$ 220	\$ 1,941.40	\$ 1,754.86	\$ 220	\$ 1,974.86	1.69%	\$ 33.46
Elmsdale Partially Serviced	\$ 300,000	\$ 308,700	\$ 0.8607	\$ 0.8527	\$ 2,582.10	\$ 220	\$ 2,802.10	\$ 2,632.28	\$ 220	\$ 2,852.28	1.76%	\$ 50.18
Elmsdale Partially Serviced	\$ 400,000	\$ 411,600	\$ 0.8607	\$ 0.8527	\$ 3,442.80	\$ 220	\$ 3,662.80	\$ 3,509.71	\$ 220	\$ 3,729.71	1.79%	\$ 66.91

TOTAL TAX RATE BURDEN - INCLUDING AREA RATES

District	Adjusted Average Residential Assessment		Total Tax Rate		Total Tax Burden						Wastewater Fee	2019 Total	% INCREASE	\$ INCREASE
	2018	2019	2018	2019	2018	2018 per DU	Wastewater Fee	2018 Total	2019	2019 per DU				
Rural	\$ 80,000	\$ 82,320	\$ 1.0707	\$ 1.0727	\$ 856.56	\$ 220	\$ -	\$ 1,076.56	\$ 883.05	\$ 220	\$ -	\$ 1,103.05	2.46%	\$ 26.49
Rural	\$ 100,000	\$ 102,900	\$ 1.0707	\$ 1.0727	\$ 1,070.70	\$ 220	\$ -	\$ 1,290.70	\$ 1,103.81	\$ 220	\$ -	\$ 1,323.81	2.57%	\$ 33.11
Rural	\$ 200,000	\$ 205,800	\$ 1.0707	\$ 1.0727	\$ 2,141.40	\$ 220	\$ -	\$ 2,361.40	\$ 2,207.62	\$ 220	\$ -	\$ 2,427.62	2.80%	\$ 66.22
Rural	\$ 300,000	\$ 308,700	\$ 1.0707	\$ 1.0727	\$ 3,212.10	\$ 220	\$ -	\$ 3,432.10	\$ 3,311.42	\$ 220	\$ -	\$ 3,531.42	2.89%	\$ 99.32
Mt. Uniacke	\$ 100,000	\$ 102,900	\$ 1.0293	\$ 1.0153	\$ 1,029.30	\$ 220	\$ -	\$ 1,249.30	\$ 1,044.74	\$ 220	\$ -	\$ 1,264.74	1.24%	\$ 15.44
Mt. Uniacke	\$ 200,000	\$ 205,800	\$ 1.0293	\$ 1.0153	\$ 2,058.60	\$ 220	\$ -	\$ 2,278.60	\$ 2,089.49	\$ 220	\$ -	\$ 2,309.49	1.36%	\$ 30.89
Mt. Uniacke	\$ 300,000	\$ 308,700	\$ 1.0293	\$ 1.0153	\$ 3,087.90	\$ 220	\$ -	\$ 3,307.90	\$ 3,134.23	\$ 220	\$ -	\$ 3,354.23	1.40%	\$ 46.33
Mt. Uniacke	\$ 400,000	\$ 411,600	\$ 1.0293	\$ 1.0153	\$ 4,117.20	\$ 220	\$ -	\$ 4,337.20	\$ 4,178.97	\$ 220	\$ -	\$ 4,398.97	1.42%	\$ 61.77
Shubie Serviced	\$ 100,000	\$ 102,900	\$ 1.3707	\$ 1.3427	\$ 1,370.70	\$ 220	\$ 264	\$ 1,854.70	\$ 1,381.64	\$ 220	\$ 297	\$ 1,898.64	2.37%	\$ 43.94
Shubie Serviced	\$ 200,000	\$ 205,800	\$ 1.3707	\$ 1.3427	\$ 2,741.40	\$ 220	\$ 264	\$ 3,225.40	\$ 2,763.28	\$ 220	\$ 297	\$ 3,280.28	1.70%	\$ 54.88
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 102,900	\$ 1.2007	\$ 1.1927	\$ 1,200.70	\$ 220	\$ -	\$ 1,420.70	\$ 1,227.29	\$ 220	\$ -	\$ 1,447.29	1.87%	\$ 26.59
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 205,800	\$ 1.2007	\$ 1.1927	\$ 2,401.40	\$ 220	\$ -	\$ 2,621.40	\$ 2,454.58	\$ 220	\$ -	\$ 2,674.58	2.03%	\$ 53.18
Milford Serviced	\$ 100,000	\$ 102,900	\$ 1.3707	\$ 1.3547	\$ 1,370.70	\$ 220	\$ -	\$ 1,590.70	\$ 1,393.99	\$ 220	\$ -	\$ 1,613.99	1.46%	\$ 23.29
Milford Serviced	\$ 200,000	\$ 205,800	\$ 1.3707	\$ 1.3547	\$ 2,741.40	\$ 220	\$ -	\$ 2,961.40	\$ 2,787.97	\$ 220	\$ -	\$ 3,007.97	1.57%	\$ 46.57
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 102,900	\$ 1.1007	\$ 1.0927	\$ 1,100.70	\$ 220	\$ -	\$ 1,320.70	\$ 1,124.39	\$ 220	\$ -	\$ 1,344.39	1.79%	\$ 23.69
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 205,800	\$ 1.1007	\$ 1.0927	\$ 2,201.40	\$ 220	\$ -	\$ 2,421.40	\$ 2,248.78	\$ 220	\$ -	\$ 2,468.78	1.96%	\$ 47.38
Enfield Serviced	\$ 200,000	\$ 205,800	\$ 1.1007	\$ 1.0727	\$ 2,201.40	\$ 220	\$ 264	\$ 2,685.40	\$ 2,207.62	\$ 220	\$ 297	\$ 2,724.62	1.46%	\$ 39.22
Enfield Serviced	\$ 300,000	\$ 308,700	\$ 1.1007	\$ 1.0727	\$ 3,302.10	\$ 220	\$ 264	\$ 3,786.10	\$ 3,311.42	\$ 220	\$ 297	\$ 3,828.42	1.12%	\$ 42.32
Enfield Serviced	\$ 400,000	\$ 411,600	\$ 1.1007	\$ 1.0727	\$ 4,402.80	\$ 220	\$ 264	\$ 4,886.80	\$ 4,415.23	\$ 220	\$ 297	\$ 4,932.23	0.93%	\$ 45.43
Enfield Partially Serviced	\$ 200,000	\$ 205,800	\$ 1.0287	\$ 1.0207	\$ 2,057.40	\$ 220	\$ -	\$ 2,277.40	\$ 2,100.60	\$ 220	\$ -	\$ 2,320.60	1.90%	\$ 43.20
Enfield Partially Serviced	\$ 300,000	\$ 308,700	\$ 1.0287	\$ 1.0207	\$ 3,086.10	\$ 220	\$ -	\$ 3,306.10	\$ 3,150.90	\$ 220	\$ -	\$ 3,370.90	1.96%	\$ 64.80
Enfield Partially Serviced	\$ 400,000	\$ 411,600	\$ 1.0287	\$ 1.0207	\$ 4,114.80	\$ 220	\$ -	\$ 4,334.80	\$ 4,201.20	\$ 220	\$ -	\$ 4,421.20	1.99%	\$ 86.40
Lantz/Elmsdale Serviced	\$ 200,000	\$ 205,800	\$ 1.1207	\$ 1.0927	\$ 2,241.40	\$ 220	\$ 264	\$ 2,725.40	\$ 2,248.78	\$ 220	\$ 297	\$ 2,765.78	1.48%	\$ 40.38
Lantz/Elmsdale Serviced	\$ 300,000	\$ 308,700	\$ 1.1207	\$ 1.0927	\$ 3,362.10	\$ 220	\$ 264	\$ 3,846.10	\$ 3,373.16	\$ 220	\$ 297	\$ 3,890.16	1.15%	\$ 44.06
Lantz/Elmsdale Serviced	\$ 400,000	\$ 411,600	\$ 1.1207	\$ 1.0927	\$ 4,482.80	\$ 220	\$ 264	\$ 4,966.80	\$ 4,497.55	\$ 220	\$ 297	\$ 5,014.55	0.96%	\$ 47.75
Elmsdale Partially Serviced	\$ 200,000	\$ 205,800	\$ 1.0557	\$ 1.0427	\$ 2,111.40	\$ 220	\$ -	\$ 2,331.40	\$ 2,145.88	\$ 220	\$ -	\$ 2,365.88	1.48%	\$ 34.48
Elmsdale Partially Serviced	\$ 300,000	\$ 308,700	\$ 1.0557	\$ 1.0427	\$ 3,167.10	\$ 220	\$ -	\$ 3,387.10	\$ 3,218.81	\$ 220	\$ -	\$ 3,438.81	1.53%	\$ 51.71
Elmsdale Partially Serviced	\$ 400,000	\$ 411,600	\$ 1.0557	\$ 1.0427	\$ 4,222.80	\$ 220	\$ -	\$ 4,442.80	\$ 4,291.75	\$ 220	\$ -	\$ 4,511.75	1.55%	\$ 68.95

**TOTAL TAX RATE BURDEN - 2018 to 2019**

District	Assessment		Total Tax Burden		% Increase	\$ Increase
	2018	2019	2018	2019		
Rural	\$ 80,000	\$ 82,320	\$ 1,076.56	\$ 1,103.05	2.46%	\$ 26.49
Rural	\$ 100,000	\$ 102,900	\$ 1,290.70	\$ 1,323.81	2.57%	\$ 33.11
Rural	\$ 200,000	\$ 205,800	\$ 2,361.40	\$ 2,427.62	2.80%	\$ 66.22
Rural	\$ 300,000	\$ 308,700	\$ 3,432.10	\$ 3,531.42	2.89%	\$ 99.32
Mt. Uniacke	\$ 100,000	\$ 102,900	\$ 1,249.30	\$ 1,264.74	1.24%	\$ 15.44
Mt. Uniacke	\$ 200,000	\$ 205,800	\$ 2,278.60	\$ 2,309.49	1.36%	\$ 30.89
Mt. Uniacke	\$ 300,000	\$ 308,700	\$ 3,307.90	\$ 3,354.23	1.40%	\$ 46.33
Mt. Uniacke	\$ 400,000	\$ 411,600	\$ 4,337.20	\$ 4,398.97	1.42%	\$ 61.77
Shubie Serviced	\$ 100,000	\$ 102,900	\$ 1,854.70	\$ 1,898.64	2.37%	\$ 43.94
Shubie Serviced	\$ 200,000	\$ 205,800	\$ 3,225.40	\$ 3,280.28	1.70%	\$ 54.88
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 102,900	\$ 1,420.70	\$ 1,447.29	1.87%	\$ 26.59
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 205,800	\$ 2,621.40	\$ 2,674.58	2.03%	\$ 53.18
Milford Serviced	\$ 100,000	\$ 102,900	\$ 1,590.70	\$ 1,613.99	1.46%	\$ 23.29
Milford Serviced	\$ 200,000	\$ 205,800	\$ 2,961.40	\$ 3,007.97	1.57%	\$ 46.57
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 102,900	\$ 1,320.70	\$ 1,344.39	1.79%	\$ 23.69
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 205,800	\$ 2,421.40	\$ 2,468.78	1.96%	\$ 47.38
Enfield Serviced	\$ 200,000	\$ 205,800	\$ 2,685.40	\$ 2,724.62	1.46%	\$ 39.22
Enfield Serviced	\$ 300,000	\$ 308,700	\$ 3,786.10	\$ 3,828.42	1.12%	\$ 42.32
Enfield Serviced	\$ 400,000	\$ 411,600	\$ 4,886.80	\$ 4,932.23	0.93%	\$ 45.43
Enfield Partially Serviced	\$ 200,000	\$ 205,800	\$ 2,277.40	\$ 2,320.60	1.90%	\$ 43.20
Enfield Partially Serviced	\$ 300,000	\$ 308,700	\$ 3,306.10	\$ 3,370.90	1.96%	\$ 64.80
Enfield Partially Serviced	\$ 400,000	\$ 411,600	\$ 4,334.80	\$ 4,421.20	1.99%	\$ 86.40
Lantz/Elmsdale Serviced	\$ 200,000	\$ 205,800	\$ 2,725.40	\$ 2,765.78	1.48%	\$ 40.38
Lantz/Elmsdale Serviced	\$ 300,000	\$ 308,700	\$ 3,846.10	\$ 3,890.16	1.15%	\$ 44.06
Lantz/Elmsdale Serviced	\$ 400,000	\$ 411,600	\$ 4,966.80	\$ 5,014.55	0.96%	\$ 47.75
Elmsdale Partially Serviced	\$ 200,000	\$ 205,800	\$ 2,331.40	\$ 2,365.88	1.48%	\$ 34.48
Elmsdale Partially Serviced	\$ 300,000	\$ 308,700	\$ 3,387.10	\$ 3,438.81	1.53%	\$ 51.71
Elmsdale Partially Serviced	\$ 400,000	\$ 411,600	\$ 4,442.80	\$ 4,511.75	1.55%	\$ 68.95



# COMPARATIVE TAX RATES

	2018 Rate	2019 Rate	Increase (Decrease)
General Tax Rate - Residential*	\$ 0.3249	\$ 0.3245	\$ (0.0004)
General Tax Rate - Resource*	\$ 0.3249	\$ 0.3245	\$ (0.0004)
General Tax Rate - Commercial*	\$ 2.0742	\$ 2.0718	\$ (0.0024)
General Tax Rate - Mandatory Provincial Funding*	\$ 0.3250	\$ 0.3222	\$ (0.0028)
General Tax Rate - RCMP Services**	\$ 0.2108	\$ 0.2060	\$ (0.0048)
Waste Management Fee (Per Dwelling Unit)	\$ 220.00	\$ 220.00	\$ -
Commercial Serviced Levy Rate (R2)	\$ 0.7600	\$ 0.7100	\$ (0.0500)
Commercial Serviced Levy Rate - Milford (M2)	\$ 1.2100	\$ 1.2000	\$ (0.0100)
Residential Serviced Levy Rate (R1)	\$ 0.0900	\$ 0.0700	\$ (0.0200)
Residential Serviced Levy Rate - Shubenacadie (SR1)	\$ 0.2100	\$ 0.1900	\$ (0.0200)
Residential Serviced Levy Rate - Milford (M1)	\$ 0.3100	\$ 0.3020	\$ (0.0080)
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	\$ 0.0200	\$ (0.0050)
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)	\$ 0.2100	\$ 0.2200	\$ 0.0100
Noel Fire Department Levy (K7)	\$ 0.2100	\$ 0.2200	\$ 0.0100
Walton Fire Department Levy (K8)	\$ 0.2100	\$ 0.2200	\$ 0.0100
Gore Fire Department Levy (G1)	\$ 0.2100	\$ 0.2200	\$ 0.0100
Kennetcook Fire Department Levy (G2)	\$ 0.2100	\$ 0.2200	\$ 0.0100
Nine Mile River Fire Department Levy (G3)	\$ 0.1700	\$ 0.1700	
Rawdon Fire Department Levy (G4)	\$ 0.2200	\$ 0.2300	\$ 0.0100
Mt Uniacke Fire Department Levy (G5)	\$ 0.1580	\$ 0.1520	\$ (0.0060)
Brooklyn Fire Department Levy (G6)	\$ 0.2100	\$ 0.2200	\$ 0.0100
Wastewater Management Fee (rate/1,000 gallons of water)(Full Recovery \$10.47)	\$ 8.00	\$ 9.00	\$ 1.00
Wastewater Management Fee (rate/cubic metre)(Full Recovery \$2.30)	\$ 1.80	\$ 1.98	\$ 0.18

\* Mandatory Provincial Funding rate includes Public Housing, Education, Regional Library and Corrections to 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 expnse and not the Mandatory Provincial Funding rate.

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

Note: Total General Residential/Resource tax rate = \$.8527; Total General Commercial tax rate = \$2.60  
(these will be used for Provincial Reporting purposes)

ALL INCLUSIVE RATES:

	2018 Rate	2019 Rate	Increase (Decrease)
<b>Elmsdale - Residential Serviced</b>			
Urban Service Rate	\$ 0.0900	\$ 0.0700	
General Tax Rate - Residential	\$ 0.8607	\$ 0.8527	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1400	\$ 0.1400	
	<b>\$ 1.1207</b>	<b>\$ 1.0927</b>	<b>\$ (0.0280)</b>
<b>Elmsdale - Commercial Serviced</b>			
Urban Service Rate	\$ 0.7600	\$ 0.7100	
General Tax Rate - Commercial	\$ 2.6100	\$ 2.6000	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1400	\$ 0.1400	
	<b>\$ 3.5400</b>	<b>\$ 3.4800</b>	<b>\$ (0.0600)</b>
<b>Enfield - Residential Serviced</b>			
Urban Service Rate	\$ 0.0900	\$ 0.0700	
General Tax Rate - Residential	\$ 0.8607	\$ 0.8527	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1200	\$ 0.1200	
	<b>\$ 1.1007</b>	<b>\$ 1.0727</b>	<b>\$ (0.0280)</b>
<b>Enfield - Residential Unserviced (Sidewalks/Streetlights)</b>			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8607	\$ 0.8527	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1200	\$ 0.1200	
	<b>\$ 1.0507</b>	<b>\$ 1.0427</b>	<b>\$ (0.0080)</b>
<b>Enfield/Grand Lake - Residential Unserviced (Streetlights only)</b>			
Urban Service Rate	\$ 0.0180	\$ 0.0180	
General Tax Rate - Residential	\$ 0.8607	\$ 0.8527	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1200	\$ 0.1200	
	<b>\$ 1.0287</b>	<b>\$ 1.0207</b>	<b>\$ (0.0080)</b>
<b>Enfield - Commercial Serviced</b>			
Urban Service Rate	\$ 0.7600	\$ 0.7100	
General Tax Rate - Commercial	\$ 2.6100	\$ 2.6000	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1200	\$ 0.1200	
	<b>\$ 3.5200</b>	<b>\$ 3.4600</b>	<b>\$ (0.0600)</b>
<b>Gore-Residential</b>			
General Tax Rate - Residential	\$ 0.8607	\$ 0.8527	
Fire	\$ 0.2100	\$ 0.2200	
	<b>\$ 1.0707</b>	<b>\$ 1.0727</b>	<b>\$ 0.0020</b>

ALL INCLUSIVE RATES:

	2018 Rate	2019 Rate	Increase (Decrease)
<b>Gore-Commercial</b>			
General Tax Rate - Commercial	\$ 2.6100	\$ 2.6000	
Fire	\$ 0.2100	\$ 0.2200	
	<b>\$ 2.8200</b>	<b>\$ 2.8200</b>	<b>\$ -</b>
<b>Lantz - Residential Serviced</b>			
Urban Service Rate	\$ 0.0900	\$ 0.0700	
General Tax Rate - Residential	\$ 0.8607	\$ 0.8527	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1400	\$ 0.1400	
	<b>\$ 1.1207</b>	<b>\$ 1.0927</b>	<b>\$ (0.0280)</b>
<b>Lantz - Commercial Serviced</b>			
Urban Service Rate	\$ 0.7600	\$ 0.7100	
General Tax Rate - Commercial	\$ 2.6100	\$ 2.6000	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1400	\$ 0.1400	
	<b>\$ 3.5400</b>	<b>\$ 3.4800</b>	<b>\$ (0.0600)</b>
<b>Maitland-Residential</b>			
General Tax Rate - Residential	\$ 0.8607	\$ 0.8527	
Fire	\$ 0.2100	\$ 0.2200	
	<b>\$ 1.0707</b>	<b>\$ 1.0727</b>	<b>\$ 0.0020</b>
<b>Maitland-Commercial</b>			
General Tax Rate - Commercial	\$ 2.6100	\$ 2.6000	
Fire	\$ 0.2100	\$ 0.2200	
	<b>\$ 2.8200</b>	<b>\$ 2.8200</b>	<b>\$ -</b>
<b>Milford-Residential Serviced</b>			
Urban Service Rate	\$ 0.3100	\$ 0.3020	
General Tax Rate - Residential	\$ 0.8607	\$ 0.8527	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	<b>\$ 1.3707</b>	<b>\$ 1.3547</b>	<b>\$ (0.0160)</b>
<b>Milford-Residential Unserviced (streetlights/sidewalks)</b>			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8607	\$ 0.8527	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	<b>\$ 1.1007</b>	<b>\$ 1.0927</b>	<b>\$ (0.0080)</b>



ALL INCLUSIVE RATES:

	2018 Rate	2019 Rate	Increase (Decrease)
<b>Milford-Residential Unserviced (sidewalks only)</b>			
Urban Service Rate	\$ 0.0200	\$ 0.0200	
General Tax Rate - Residential	\$ 0.8607	\$ 0.8527	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	<b>\$ 1.0807</b>	<b>\$ 1.0727</b>	<b>\$ (0.0080)</b>
<b>Milford-Commercial Serviced</b>			
Urban Service Rate	\$ 1.2100	\$ 1.2000	
General Tax Rate - Commercial	\$ 2.6100	\$ 2.6000	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	<b>\$ 4.0200</b>	<b>\$ 4.0000</b>	<b>\$ (0.0200)</b>
<b>Mt Uniacke-Residential</b>			
General Tax Rate - Residential	\$ 0.8607	\$ 0.8527	
Fire	\$ 0.1580	\$ 0.1520	
Mount Uniacke Recreation	\$ 0.0070	\$ 0.0070	
Safety Streetlights L10	\$ 0.0036	\$ 0.0036	
	<b>\$ 1.0293</b>	<b>\$ 1.0153</b>	<b>\$ (0.0140)</b>
<b>Mt Uniacke-Commercial</b>			
General Tax Rate - Commercial	\$ 2.6100	\$ 2.6000	
Fire	\$ 0.1580	\$ 0.1520	
Mount Uniacke Recreation	\$ 0.0070	\$ 0.0070	
Street Lights	\$ 0.0200	\$ 0.0200	
	<b>\$ 2.7950</b>	<b>\$ 2.7790</b>	<b>\$ (0.0160)</b>
<b>Nine Mile River-Residential</b>			
General Tax Rate - Residential	\$ 0.8607	\$ 0.8527	
Street Lights	\$ 0.0250	\$ 0.0200	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	<b>\$ 1.0857</b>	<b>\$ 1.0727</b>	<b>\$ (0.0130)</b>
<b>Noel-Residential</b>			
General Tax Rate - Residential	\$ 0.8607	\$ 0.8527	
Fire	\$ 0.2100	\$ 0.2200	
	<b>\$ 1.0707</b>	<b>\$ 1.0727</b>	<b>\$ 0.0020</b>
<b>Noel-Commercial</b>			
General Tax Rate - Commercial	\$ 2.6100	\$ 2.6000	
Fire	\$ 0.2100	\$ 0.2200	
	<b>\$ 2.8200</b>	<b>\$ 2.8200</b>	<b>\$ -</b>

ALL INCLUSIVE RATES:

	2018 Rate	2019 Rate	Increase (Decrease)
<b>Rawdon-Residential With Streetlights</b>			
General Tax Rate - Residential	\$ 0.8607	\$ 0.8527	
Fire	\$ 0.2200	\$ 0.2300	
Street Lights	\$ 0.0430	\$ 0.0430	
	<b>\$ 1.1237</b>	<b>\$ 1.1257</b>	<b>\$ 0.0020</b>
<b>Rawdon-Residential Without Streetlights</b>			
General Tax Rate - Residential	\$ 0.8607	\$ 0.8527	
Fire	\$ 0.2200	\$ 0.2300	
	<b>\$ 1.0807</b>	<b>\$ 1.0827</b>	<b>\$ 0.0020</b>
<b>Rawdon-Commercial With Streetlights</b>			
General Tax Rate - Commercial	\$ 2.6100	\$ 2.6000	
Fire	\$ 0.2200	\$ 0.2300	
Street Lights	\$ 0.0430	\$ 0.0430	
	<b>\$ 2.8730</b>	<b>\$ 2.8730</b>	<b>\$ -</b>
<b>Rawdon-Commercial Without Streetlights</b>			
General Tax Rate - Commercial	\$ 2.6100	\$ 2.6000	
Fire	\$ 0.2200	\$ 0.2300	
	<b>\$ 2.8300</b>	<b>\$ 2.8300</b>	<b>\$ -</b>
<b>Shubenacadie-Residential Serviced</b>			
Urban Service Rate	\$ 0.2100	\$ 0.1900	
General Tax Rate - Residential	\$ 0.8607	\$ 0.8527	
Water utility Deficit	\$ 0.1000	\$ 0.1000	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	<b>\$ 1.3707</b>	<b>\$ 1.3427</b>	<b>\$ (0.0280)</b>
<b>Shubenacadie-Residential Unserviced (streetlights/sidewalks)</b>			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8607	\$ 0.8527	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	<b>\$ 1.1007</b>	<b>\$ 1.0927</b>	<b>\$ (0.0080)</b>
<b>Shubenacadie-Residential Unserviced (sidewalks only)</b>			
Urban Service Rate	\$ 0.0200	\$ 0.0200	
General Tax Rate - Residential	\$ 0.8607	\$ 0.8527	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	<b>\$ 1.0807</b>	<b>\$ 1.0727</b>	<b>\$ (0.0080)</b>
<b>Shubenacadie-Commercial Serviced</b>			
Urban Service Rate	\$ 0.7600	\$ 0.7100	
General Tax Rate - Commercial	\$ 2.6100	\$ 2.6000	
Water utility Deficit	\$ 0.1000	\$ 0.1000	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	<b>\$ 3.6700</b>	<b>\$ 3.6100</b>	<b>\$ (0.0600)</b>

# URBAN SERVICE RATES

		2018/2019		2019/2020
		Projection	Budget	Budget
<b>Revenues</b>				
Residential Serviced Levy	GL 4015	\$ 583,637	\$ 585,270	\$ 490,748
Wastewater Management Fee	GL 4017	920,000	944,000	1,035,000
Differential Rate Shubie/Milford	GL 4015	87,456	87,788	89,487
Commercial Serviced Levy	GL 4015	584,698	584,020	557,049
Outside Serviced Area Levy	GL 4015	29,172	28,980	29,883
Grant from Deed Transfer Tax	GL 5825	400,000	400,000	400,000
Employment Funding	GL 5540	-	1,976	-
Sewer Usage Revenue	GL 5301	9,920	13,200	11,700
Sewer Hook-Up Revenue	GL 5130	38,500	24,500	26,000
Federal Properties - Grant in Lieu	GL 4301	10,103	11,157	10,103
Irving Servicing Agreement	GL 5426	139,078	141,576	137,503
Obligatory Infra Revenue	GL 4815	10,000	10,000	-
		<b>\$ 2,812,564</b>	<b>\$ 2,832,467</b>	<b>\$ 2,787,473</b>
<b>Expenditures</b>				
Operating Costs		\$ 1,659,634	\$ 1,171,788	\$ 1,711,928
Professional Fees		10,500	10,500	16,625
Streetlights Expense		34,108	40,471	35,060
Hydrant Expense		530,474	530,474	543,345
Debt charges - Sidewalks		865,083	865,083	504,016
Debt charges - Sewers		175,937	175,937	148,553
Debt charges - Streetlights		36,282	36,282	36,210
Transfers to/(from) Reserves		(503,068)	1,932	(208,264)
		<b>\$ 2,808,950</b>	<b>\$ 2,832,467</b>	<b>\$ 2,787,473</b>
<b>Operating (Income) Loss</b>				
		<b>\$ (3,614)</b>	<b>\$ -</b>	<b>\$ -</b>

ASSESSMENT VALUES AND RATES	One ¢ Raises	2018/2019		2019/2020 USR Rates
		USR Rates	Increase/ (Decrease)	
Residential Serviced Levy (R1-SR1-M1)	\$ 59,409			
Wastewater Management Fee		\$ 8	\$ 1	\$ 9
Commercial Serviced Levy (R2 & SR2)	\$ 7,743			
Milford/Shubenacadie (SW/SL-R4)	\$ 4,113			
Milford SW Only (R5)	\$ 2,356			
Enfield/Elmsdale/Shubenacadie SW Only (R6)	\$ 4,359			
Reg'l Residential Serviced Levy	R1	\$ 0.220	\$ (0.008)	\$ 0.212
Adjustment for Wastewater Fee		\$ (0.130)	\$ (0.012)	\$ (0.142)
<b>Billable Regional Residential USR</b>		<b>\$ 0.090</b>	<b>\$ (0.020)</b>	<b>\$ 0.070</b>
Shubie Residential Serviced Levy	SR1	\$ 0.220	\$ (0.008)	\$ 0.212
Shubie USR Surcharge		\$ 0.120		\$ 0.120
<b>Adjustment for Wastewater Fee</b>		\$ (0.130)	\$ (0.012)	\$ (0.142)
<b>Billable Shubie Residential USR</b>		<b>\$ 0.210</b>	<b>\$ (0.020)</b>	<b>\$ 0.190</b>
Milford Residential Serviced Levy	MR1	\$ 0.220	\$ (0.008)	\$ 0.212
Milford USR Surcharge		\$ 0.090		\$ 0.090
<b>Adjustment for Wastewater Fee</b>		\$ -		\$ -
<b>Billable Milford Residential USR</b>		<b>\$ 0.310</b>	<b>\$ (0.008)</b>	<b>\$ 0.302</b>
Reg'l & Shubie Commercial Serviced Levy	R2	\$ 1.210	\$ (0.010)	\$ 1.200
Adjustment for Wastewater Fee		\$ (0.450)	\$ (0.040)	\$ (0.490)
<b>Billable Regl/Shub Commercial USR</b>		<b>\$ 0.760</b>	<b>\$ (0.050)</b>	<b>\$ 0.710</b>
Milford Commercial Serviced Levy	MR2	\$ 1.210	\$ (0.010)	\$ 1.200
Adjustment for Wastewater Fee		\$ -	\$ -	\$ -
<b>Billable Milford Commercial USR</b>		<b>\$ 1.210</b>	<b>\$ (0.010)</b>	<b>\$ 1.200</b>
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 2019/2020 reflects a decrease of 0.8¢ in the residential serviced rates and 1¢ 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 2019/2020 was prepared with no changes to the rates:

- All residents in the Milford and Shubenacadie sidewalk and streetlight areas will be charged 4¢, the same as 2018/2019.
- All residents in the corridor who pay for Sidewalks only will pay 2¢, the same as 2018/2019.

In 2019, 40% of the Deed Transfer Tax (DTT) revenue collected by the Municipality of East Hants, to a maximum of \$400,000 which is budgeted, is to be granted to the USR.

## WASTEWATER MANAGEMENT FEE

In order to ensure equity in recovering wastewater processing costs, a charge for Wastewater Management was implemented in 2010/2011. The Wastewater Management Fee (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 2019, an additional \$1.00 has been added to the WMF - the charge will be \$9.00 per 1,000 gallons of water consumed (2018: \$8.00) or \$2.00 per cubic meter (2018: \$1.80). To offset the increase in the WMF, the USR will decrease by 1.2 cents for residential accounts and 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 \$543,345 (2018 Budget: \$530,474).

## DEBT CHARGES

In 2019 there are no proposed new debt charges affecting the Urban Service Rate calculation. The budget includes a proposed transfer of \$130,000 to continue with Council's approved plan to fund a Sidewalk Balloon Payment Fund in reserves. In 2019, \$60,400 of principal and interest savings from debt previously paid for in full are also transferred to this fund. This will allow the USR to pay all sidewalk balloon payments over the next six years.

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

## OTHER STREETLIGHT AREA RATES

Enfield Grand Lake Streetlights	2018/2019		2019/2020
	Projection	Budget	Budget
<b>Revenues</b>			
Area rate revenue (GL 4015)	\$ (26,415)	\$ (26,231)	\$ (27,277)
<b>Expenditures</b>			
Power, Maintenance, Insurance & Debt	\$ 23,494	\$ 23,117	\$ 23,711
Transfer to(from) reserves	\$ 2,921	\$ 3,114	\$ 3,566
<b>Operating (income) loss</b>	\$ -	\$ -	\$ -
<b>Assessment Values and Rates</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>
Assessment - Enfield Horne Settlement	\$ 146,750,000	\$ 146,822,500	\$ 151,539,200
R3 Rate - Enfield Horne Settlement	\$ 0.018	\$ 0.018	\$ 0.018

Mount Uniacke Park/Subdivision	2018/2019		2019/2020
	Projection	Budget	Budget
<b>Revenues</b>			
Area rate revenue (GL 4015)	\$ (4,066)	\$ (4,066)	(4,328)
<b>Expenditures</b>			
Power, Maintenance, Insurance & Debt	\$ 3,263	\$ 3,270	3,290
Transfer to(from) reserves	\$ 803	\$ 796	1,038
<b>Operating (income) loss</b>	\$ -	\$ -	\$ -
<b>Assessment Values and Rates</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>
Assessment - Mount Uniacke	\$ 20,330,000	\$ 20,332,100	\$ 21,639,200
L9 Rate - Mount Uniacke	\$ 0.020	\$ 0.020	\$ 0.020

Mount Uniacke Safety Lights	2018/2019		2019/2020
	Projection	Budget	Budget
<b>Revenues</b>			
Area rate revenue (GL 4015)	\$ (11,212)	\$ (11,165)	\$ (11,522)
<b>Expenditures</b>			
Power, Maintenance, Insurance & Debt	\$ 9,709	\$ 11,065	\$ 11,095
Transfer to(from) reserves	\$ 1,503	\$ 100	\$ 427
<b>Operating (income) loss</b>	\$ -	\$ -	\$ -
<b>Assessment Values and Rates</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>
Assessment - Mount Uniacke	\$ 311,444,444	\$ 307,519,800	\$ 320,056,200
L10 Rate - Mount Uniacke	\$ 0.0036	\$ 0.0036	\$ 0.0036

## OTHER STREETLIGHT AREA RATES (CONTINUED)

Nine Mile River Streetlights	2018/2019		2019/2020
	Projection	Budget	Budget
<b>Revenues</b>			
Area rate revenue (GL 4015)	\$ (41,729)	\$ (41,421)	\$ (35,166)
<b>Expenditures</b>			
Power, Maintenance, Insurance & Debt	\$ 34,973	\$ 34,739	\$ 35,288
Transfer to(from) reserves	\$ 6,756	\$ 6,682	\$ (122)
<b>Operating (income) loss</b>	\$ -	\$ -	\$ -
<b>Assessment Values and Rates</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>
Assessment - Nine Mile River	\$ 166,916,000	\$ 167,108,600	\$ 175,829,200
LN9 Rate - Nine Mile River	\$ 0.025	\$ 0.025	\$ 0.020
<b>Rawdon Streetlights</b>	2018/2019		2019/2020
	Projection	Budget	Budget
<b>Revenues</b>			
Area rate revenue (GL 4015)	\$ (3,316)	\$ (3,316)	\$ (3,462)
<b>Expenditures</b>			
Power, Maintenance, Insurance & Debt	\$ 3,006	\$ 3,000	\$ 3,027
Transfer to(from) reserves	\$ 310	\$ 316	\$ 435
<b>Operating (income) loss</b>	\$ -	\$ -	\$ -
<b>Assessment Values and Rates</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>
Assessment - Rawdon	\$ 7,711,628	\$ 7,712,400	\$ 8,050,700
L8 Rate - Rawdon	\$ 0.043	\$ 0.043	\$ 0.043

The budget for 2019/2020 reflects a decrease of 0.5 cents for the Nine Mile River streetlights.

# FIRE DEPARTMENT AREA RATES

Department	Work Order #	Estimated Assessment 19/20 as per Simulation	Estimated Levy 19/20	Actual Levy 18/19	Difference in Levy 18/19 & 19/20	Fire Levy Code	Estimated Rate 19/20	Actual Rate 18/19
Enfield	100000134	\$ 394,268,500	\$ 473,122	\$ 457,384	\$ 15,738	K1	0.12	0.12
Elmsdale	100000135	\$ 277,947,300	\$ 389,126	\$ 374,830	\$ 14,296	K2	0.14	0.14
Lantz	100000136	\$ 170,259,000	\$ 238,363	\$ 230,743	\$ 7,620	K3	0.14	0.14
Milford	100000137	\$ 86,386,300	\$ 146,857	\$ 142,080	\$ 4,777	K4	0.17	0.17
Shubenacadie	100000138	\$ 122,776,700	\$ 208,720	\$ 204,757	\$ 3,963	K5	0.17	0.17
Maitland	100000139	\$ 46,532,500	\$ 102,372	\$ 95,381	\$ 6,991	K6	0.22	0.21
Noel	100000140	\$ 49,856,700	\$ 109,685	\$ 99,617	\$ 10,068	K7	0.22	0.21
Walton	100000141	\$ 16,039,400	\$ 35,287	\$ 32,116	\$ 3,171	K8	0.22	0.21
Gore	100000142	\$ 37,098,500	\$ 81,617	\$ 74,737	\$ 6,880	G1	0.22	0.21
Kennetcook	100000143	\$ 40,471,700	\$ 89,038	\$ 81,959	\$ 7,079	G2	0.22	0.21
Nine Mile River	100000144	\$ 96,171,000	\$ 163,491	\$ 156,755	\$ 6,736	G3	0.17	0.17
Rawdon	100000145	\$ 59,142,700	\$ 136,028	\$ 126,299	\$ 9,729	G4	0.23	0.22
Mount Uniacke	100000146	\$ 346,349,800	\$ 526,452	\$ 526,093	\$ 359	G5	0.152	0.158
Brooklyn	100000147	\$ 23,575,900	\$ 51,867	\$ 48,156	\$ 3,711	G6	0.22	0.21
TOTAL			\$ 2,752,025	\$ 2,650,907	\$ 101,118			

2019/2020 represents the final year of one cent rate increases for Maitland, Noel, Walton, Gore, Kennetcook, Rawdon and Brooklyn.



# NON-DEPARTMENTAL REVENUE & EXPENSES

## GENERAL REVENUE

GENERAL REVENUE	2018/2019 Projection	2018/2019 Budget	2019/2020 Budget
4000 RESIDENTIAL TAXES	\$ (13,732,497)	\$ (13,738,927)	\$ (14,090,882)
4001 COMMERCIAL TAXES	\$ (3,706,421)	\$ (3,713,913)	\$ (3,776,820)
4010 FOREST PROPERTY	\$ (23,024)	\$ (23,024)	\$ (23,411)
4012 FOREST PROPERTY	\$ (44,800)	\$ (44,759)	\$ (44,737)
4015 OTHER AREA RATES	\$ (39,615)	\$ (39,751)	\$ (39,723)
4018 WIND FARM TAX	\$ (79,784)	\$ (79,786)	\$ (80,582)
4030 EAST HANTS SPORTSPLEX LEVY	\$ (314,463)	\$ (313,521)	\$ (325,338)
4070 MTT GRANT	\$ (116,279)	\$ (83,500)	\$ (110,000)
4090 DEED TRANSFER TAX	\$ (1,694,467)	\$ (1,300,000)	\$ (1,300,000)
4110 FRONTAGE CHARGES	\$ (40,715)	\$ (40,715)	\$ (22,620)
4850 WASTE TRANSFER DU FEE	\$ (2,219,800)	\$ (2,226,620)	\$ (2,241,140)
4351 NOVA SCOTIA POWER	\$ (2,666)	\$ (2,800)	\$ (2,650)
5555 HST OFFSET PAYMENT	\$ (74,479)	\$ (70,030)	\$ (92,000)
<b>* TAXES</b>	<b>\$ (22,089,010)</b>	<b>\$ (21,677,346)</b>	<b>\$ (22,149,903)</b>
4300 CROWN LANDS GRANT IN LIEU	\$ (44,629)	\$ (45,259)	\$ (44,629)
4301 FEDERAL PROPERTY - GRANT IN LIEU	\$ (38,680)	\$ (40,630)	\$ (38,680)
4320 PROVINCIAL PROPERTY GRANT IN LIEU	\$ (85,642)	\$ (80,964)	\$ (87,338)
<b>* GRANTS IN LIEU</b>	<b>\$ (168,951)</b>	<b>\$ (166,853)</b>	<b>\$ (170,647)</b>
4360 ADMINISTRATION FEES	\$ (206,660)	\$ (241,422)	\$ (284,603)
4361 NSF FEES	\$ (400)	\$ (400)	\$ (400)
4700 TAX CERTIFICATES	\$ (34,113)	\$ (33,500)	\$ (33,240)
4751 RECORDS INQUIRIES	\$ (72,808)	\$ (70,790)	\$ (71,390)
5020 SPONSORSHIPS/DONATIONS	\$ (1,000)	\$ (1,000)	\$ (1,000)
<b>* SALE OF SERVICES</b>	<b>\$ (315,019)</b>	<b>\$ (347,112)</b>	<b>\$ (390,633)</b>

## NON-DEPARTMENTAL REVENUE & EXPENSES (CONTINUED)

GENERAL REVENUE	2018/2019 Projection	2018/2019 Budget	2019/2020 Budget
5151 PROTECTIVE SERVICES FINES	\$ (37,000)	\$ (34,200)	\$ (38,000)
5351 RETURN ON INVESTMENTS	\$ (83,000)	\$ (68,400)	\$ (100,000)
5401 INTEREST ON OUTSTANDING TAXES	\$ (130,670)	\$ (120,000)	\$ (137,000)
5426 MISCELLANEOUS REVENUE	\$ (4,200)	\$ (4,000)	\$ (4,000)
5450 INTEREST ON OTHER RECEIVABLES	\$ (1,200)	\$ -	\$ (470)
<b>* REVENUE FROM OWN SOURCES</b>	<b>\$ (256,070)</b>	<b>\$ (226,600)</b>	<b>\$ (279,470)</b>
5440 FARM PROPERTY ACREAGE	\$ (113,441)	\$ (111,049)	\$ (116,731)
5540 STUDENT/EMPLOYMENT FUNDING	\$ -	\$ (9,440)	\$ (9,000)
<b>* TRANSFERS FROM OTHER GOVTS/AGENCIE</b>	<b>\$ (113,441)</b>	<b>\$ (120,489)</b>	<b>\$ (125,731)</b>
5825 OTHER TRANSFERS	\$ -	\$ -	\$ (505,000)
<b>* TRANSFER FROM OWN RESERVE/AGENCIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (505,000)</b>
<b>** REVENUES</b>	<b>\$ (22,942,491)</b>	<b>\$ (22,538,400)</b>	<b>\$ (23,621,384)</b>
<b>*** TOTAL REVENUE</b>	<b>\$ (22,942,491)</b>	<b>\$ (22,538,400)</b>	<b>\$ (23,621,384)</b>

## TRANSFERS & APPROPRIATIONS

TRANSFERS AND APPROPRIATIONS	2018/2019 Projection	2018/2019 Budget	2019/2020 Budget
4345 FIRE PROTECTION	\$ (2,645,246)	\$ (2,645,246)	\$ (2,752,025)
* TAXES	\$ (2,645,246)	\$ (2,645,246)	\$ (2,752,025)
4346 FIRE DEBT CHARGE RECOVERY REVENUE	\$ (30,293)	\$ (30,293)	\$ (30,286)
* REVENUE FROM OWN SOURCES	\$ (30,293)	\$ (30,293)	\$ (30,286)
** REVENUES	\$ (2,675,539)	\$ (2,675,539)	\$ (2,782,311)
* STAFF TRAINING AND EDUCATION	\$ 10,000	\$ 10,000	\$ 10,000
6195 FIRE PROTECTION	\$ 2,645,246	\$ 2,645,246	\$ 2,752,025
8100 PROFESSIONAL SERVICES	\$ 6,500	\$ 6,500	\$ 7,509
* SERVICES ACQUIRED	\$ 2,651,746	\$ 2,651,746	\$ 2,759,534
8150 GRANTS/SUBSIDIES TO ORGANIZATIONS	\$ 56,532	\$ 56,532	\$ 58,172
* GRANTS TO GROUPS	\$ 56,532	\$ 56,532	\$ 58,172
8195 PUBLIC HOUSING/SENIOR CITIZENS	\$ 65,550	\$ 65,550	\$ 60,900
9650 APPROPRIATION TO SCHOOL BOARD	\$ 5,152,791	\$ 5,152,791	\$ 5,296,776
9660 APPROPRIATION TO REGIONAL LIBRARY	\$ 143,406	\$ 143,406	\$ 143,406
9670 APPROPRIATION TO AREA RATES	\$ 400,000	\$ 400,000	\$ 400,000
9725 RCMP	\$ 3,664,102	\$ 3,664,102	\$ 3,703,273
9727 CORRECTIONS	\$ 289,216	\$ 289,000	\$ 291,500
* TRANSFERS TO AGENCIES	\$ 9,715,065	\$ 9,714,849	\$ 9,895,855
9610 APPROP SRF CAPITAL	\$ 297,890	\$ 297,890	\$ 328,911
9620 APPROP SRF OP	\$ (384,865)	\$ (354,261)	\$ (235,979)
9630 APPROPRIATION TO CAPITAL FUND	\$ 70,000	\$ 70,000	\$ 67,000
* TRANSFERS TO OWN RESERVES	\$ (16,975)	\$ 13,629	\$ 159,932

## TRANSFERS & APPROPRIATIONS (CONTINUED)

TRANSFERS AND APPROPRIATIONS	2018/2019 Projection	2018/2019 Budget	2019/2020 Budget
9035 INTEREST ON LANTZ FIRE DEPT DEBT	\$ 12,993	\$ 12,993	\$ 12,087
9045 INTEREST LOCAL IMPROVEMENT OTHER	\$ 638	\$ 638	\$ 344
9075 INT FIRE COMM DEBT	\$ 877	\$ 877	\$ 566
9116 INTEREST ON SPORTSPLEX DEBT	\$ 118,198	\$ 118,198	\$ 111,537
9118 INTEREST ON HOSPITAL DEBT	\$ 37,855	\$ 37,855	\$ 36,383
9130 PRINCIPAL ON BUILDING DEBT	\$ 30,000	\$ 30,000	\$ 230,000
9135 PRINCIPAL ON LANTZ FIRE DEPT DEBT	\$ 17,300	\$ 17,300	\$ 18,200
9140 PRINCIPAL ON LANDFILL DEBT	\$ 57,179	\$ 57,179	\$ 60,051
9150 PRINCIPAL ON PAVING DEBT	\$ 18,500	\$ 18,500	\$ 18,700
9155 PRIN LOCAL IMP OTHER	\$ 20,472	\$ 20,472	\$ 2,938
9175 PRIN FIRE COMM DEBT	\$ 8,627	\$ 8,627	\$ 8,988
9185 PRINCIPAL ON STORM WATER DEBT	\$ 1,628	\$ 1,628	\$ 1,708
9200 PRINCIPAL ON INDUSTRIAL PARK DEBT	\$ 251,251	\$ 251,251	\$ 183,227
9205 PRINCIPAL ON STREETLIGHT DEBT	\$ 74	\$ 74	\$ 76
9210 PRINCIPAL ON WASTE REDUCTION DEBT	\$ 11,700	\$ 11,700	\$ -
9215 PRINCIPAL ON TOURISM DEBT	\$ 28,000	\$ 28,000	\$ 28,000
9222 PRIN WATERSHED SHUB	\$ 310,700	\$ 310,700	\$ -
9226 DEBENTURE ISSUANCE COSTS	\$ 2,364	\$ 2,364	\$ 2,364
9228 PRINCIPAL ON HOSPITAL DEBT	\$ 31,356	\$ 31,356	\$ 32,770
9229 PRINCIPAL ON SPORTSPLEX DEBT	\$ 149,162	\$ 149,162	\$ 156,047
* FISCAL SERVICES/DEBT	\$ 1,108,874	\$ 1,108,874	\$ 903,986
** EXPENSES	\$ 13,525,242	\$ 13,555,630	\$ 13,787,479
*** TOTAL EXPENDITURE (REVENUE)	\$ 10,849,703	\$ 10,880,091	\$ 11,005,168

## Fire Department Revenue & Expenses

The grants to organizations represent contributions to small fire departments as Operating Grants. The levies collected by the Municipality are transferred to the various municipal fire departments (net of communication project costs) and recognized as a Fire Protection Expense.

Council transfers \$12,829 for the Emergency Fire Grant Reserve and \$3,000 for self-insuring the TMR2 radios for 2019/2020.

## Provincially Assigned Expenses

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

### Low Income Housing

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

### Education

Under the terms of a provincial Memorandum of Understanding (MOU), the Province charges a mandatory education tax rate each year, based on the total uniform assessment of each Municipality, thereby establishing the minimum property taxpayer contribution to the local School Board. The last revision of the Memorandum of Understanding between the NSFM and the Province had fixed the contribution rates at the 2010/2011 levels. The percentage of the overall uniform assessment is not known at budget time; the budget for 2019/2020 has been prepared with an overall increase of 2.8% for education costs.

### Libraries

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

### Policing

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

The total cost per officer is approximately \$159,737 (2018: \$158,148), including shared services. This represents a 1.5% increase for 2019/2020. The proposed budget includes a total of \$29,326 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, construction of the East Hants Aquatic Centre and for work in the business parks.

Following the direction received from Council in 2016, the 2019 budget includes a proposed transfer of \$127,192 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 2019/2020:

	Budget 2019/2020		Cost Centre
	To Reserve	From Reserve	
<b>General Fund - CAPITAL GL 9610</b>			
Financing Local Improvements		\$ (1,347)	fiscalserv
East Hants Aquatic Centre - USR Contribution	\$ 24,357		fiscalserv
East Hants Aquatic Centre - Residential	\$ 181,775		fiscalserv
East Hants Aquatic Centre - Commercial	\$ 14,526		fiscalserv
East Hants Aquatic Centre - Deed Transfer Tax	\$ 100,000		fiscalserv
Elmsdale Business Park Pylon Sign Revenue	\$ 9,600		fiscalserv
<b>Total FISCALSERV GL 9610</b>		<b>\$ 328,911</b>	

<b>General Fund - OPERATING GL 9620</b>			
Landfill Equipment(Dozer/Excavator)	\$ 85,000		fiscalserv
Legislative	\$ 2,000		fiscalserv
Computer Equipment	\$ 90,000		fiscalserv
Miscellaneous - Landfill	\$ 5,000		fiscalserv
Office Equipment-Other	\$ 10,000		fiscalserv
General Government Other	\$ 20,000		fiscalserv
EMO	\$ 10,000		fiscalserv
Buildings (pool & other)	\$ 25,000		fiscalserv
Trucks (Bldg. insp., Bldg. mtnc., Dog Control)	\$ 20,000		fiscalserv
Aquatic Centre	\$ 40,000		fiscalserv
Leisure - Open Space	\$ 5,000		fiscalserv
Landfill	\$ 10,000		fiscalserv
Building Repairs	\$ 10,000		fiscalserv
Parks and Trails	\$ 25,000		fiscalserv
Tourism	\$ 5,000		fiscalserv
Election	\$ 25,000		fiscalserv
Transportation - Paving (Municipal 10%)	\$ 20,000		fiscalserv
Transportation - Storm Drainage	\$ 40,000		fiscalserv
Transportation - Gravel Program	\$ 10,000		fiscalserv
Transportation - Snow Clearing Roads	\$ 20,000		fiscalserv
Shubie Transfer for Water Utility Deficit	\$ 39,723		fiscalserv
Sportsplex Variance	\$ 65,924		fiscalserv

General Fund - OPERATING GL 9620 (Cont'd)	Budget 2019/2020		Cost Centre
	To Reserve	From Reserve	
CAO's Office - Online Services Project		\$ (25,000)	fiscalserv
CAO's Office - Video Production		\$ (10,000)	fiscalserv
CAO's Office - Visual Content Development		\$ (5,000)	fiscalserv
CAO's Office - Website Design 2.0		\$ (5,000)	fiscalserv
CAO's Office - Wayfinding Signage		\$ (10,000)	fiscalserv
CAO's Office - Election Preparation		\$ (2,000)	fiscalserv
CAO's Office - Professional Fees		\$ (10,000)	fiscalserv
CAO's Office - Recruitment Software		\$ (5,000)	fiscalserv
CAO's Office - Infotech Computer Support		\$ (5,000)	fiscalserv
CAO's Office - Infotech Hardware		\$ (217,000)	fiscalserv
CAO's Office - Infotech Wages (RM Student Money Carry Forward)		\$ (10,700)	fiscalserv
CAO's Office - Information Management (SAP Integration)		\$ (10,000)	fiscalserv
CAO's Office - Service Management		\$ (20,000)	fiscalserv
CAO's Office - Unanticipated Repairs - Pool		\$ (10,000)	fiscalserv
CAO's Office - Disposal of Property Migration & Registry Fees		\$ (31,500)	fiscalserv
CAO's Office - Modification to Council Chambers		\$ (80,000)	fiscalserv
CAO's Office - LLMC Wing A Painting		\$ (11,215)	fiscalserv
CAO's Office - Advertising for disposal of properties		\$ (5,000)	fiscalserv
CAO's Office - Elmsdale Former School Operations (net of revenue)		\$ (62,581)	fiscalserv
CAO's Office - Legal Fees		\$ (70,000)	fiscalserv
EBD - Business & people attraction video & imagery		\$ (15,000)	fiscalserv
EBD - Business Attraction		\$ (2,500)	fiscalserv
EBD - Broadband Research		\$ (5,000)	fiscalserv
EBD - Advertising		\$ (2,500)	fiscalserv
Finance - Assessment CAP Awareness		\$ (5,000)	fiscalserv
Finance - Comprehensive Pension Plan		\$ (30,000)	fiscalserv
Finance - Special Pension Payment		\$ (25,000)	fiscalserv
I&O - Organics Carts		\$ (30,000)	fiscalserv
I&O - Surface and Groundwater		\$ (30,000)	fiscalserv
I&O - Wells		\$ (10,000)	fiscalserv
I&O - Pressure Washer		\$ (5,000)	fiscalserv
I&O - Condition Assessment		\$ (12,000)	fiscalserv
I&O - Dynamic Road Speed Sign		\$ (9,000)	fiscalserv
P&D - ESRI Software		\$ (3,600)	fiscalserv
P&D - Enterprise Implementation		\$ (5,500)	fiscalserv
P&D - Milford Groundwater Study		\$ (8,000)	fiscalserv
P&D - EMO (Public Information, Telecommunication & Contig Plan)		\$ (18,500)	fiscalserv
PRC - Burntcoat Small Equipment		\$ (5,000)	fiscalserv
PRC - Rising Tides Shore Development Initiative		\$ (15,000)	fiscalserv
PRC - Computer Program for Pool (CF from 18-19)		\$ (20,000)	fiscalserv
PRC - Inspection for Parks		\$ (25,000)	fiscalserv
PRC - Fundy Tidal Reinstate Septic System		\$ (8,000)	fiscalserv
PRC - Aquatic Centre Operations		\$ (50,000)	fiscalserv
Transfer to reserves surplus from DU Charge	\$ 127,192		fiscalserv
Transfer from Contingency	\$ 11		fiscalserv
<b>Total FISCALSERV GL 9620</b>	<b>\$ (234,746)</b>		



General Fund - OPERATING GL 9620 (Cont'd)	Budget 2019/2020		Cost Centre
	To Reserve	From Reserve	
Fire Risk Assessment-Emergency Grant Fund		\$ (7,509)	fireexp
Fire Debt Charge Recovery - Communication Project		\$ (9,553)	fireexp
Emergency Fire Grant Reserve	\$ 12,829		fireexp
Self-insuring TMR2 Radios	\$ 3,000		fireexp
<b>Total FIREEXP GL 9620</b>	<b>\$ (1,233)</b>		
Building repairs - LMC	\$ 20,000		rescntrexp
<b>Total RESCNTREXP GL 9620</b>	<b>\$ 20,000</b>		

General CAPITAL OUT OF REVENUE - GL 9630			
Playgrounds/Parks	\$ 7,000		fiscalserv
Active Transportation Route	\$ 60,000		fiscalserv
<b>Total FISCALSERV GL 9630</b>	<b>\$ 67,000</b>		

<b>Other Lights - Operating Reserve GL 9620</b>	<b>\$ 5,344</b>		fisclights
---	-----------------	--	------------

#### Urban Service Rate Reserve Transfers

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

USR - OPERATING 9620			
Sidewalk Balloon Payments	\$ 130,000		fiscalcsr
Sidewalk Debt P&I Savings	\$ 60,400		fiscalcsr
Pump Upgrade - Multiple Lift Stations (17-022)	\$ 104,000		fiscalcsr
Regl Sewer Hook Up Fees to Operating Reserve	\$ 20,400		fiscalcsr
Lagoon Vegetative Growth	\$ 6,000		fiscalcsr
Sidewalk Condition Assessment (Street Scan)		\$ (5,500)	fiscalcsr
Sidewalk Corner of Hwy2/MillVillage Road rehab		\$ (15,000)	fiscalcsr
Transfer from surplus		\$ (3,564)	fiscalcsr
<b>Total FISCAL CSR GL 9620</b>	<b>\$ 296,736</b>		