

**BUDGET AND TAX ANALYSIS**  
**2020/2021**

February 26, 2020



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

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## INTRODUCTION

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

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

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

The housing market in East Hants has changed, the market for single-detached homes has decreased while there has been an increase in the number of multi-family homes being constructed. According to the 2020 Property Valuation Services Corporation (PVSC), East Hants has 10,356 households (2019: 10,187) 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 36,861 acres (2019: 36,942) of tax exempt farm land and 91,193 acres (2019: 90,911) of exempt provincial forest property. This tax-exempt property constitutes 27.5% (2019: 27.4%) of the total area. In addition, there are 57,141 acres (2019: 57,101) of exempt commercial forest property and 171,347 acres (2019: 172,065) of resource forest property, which is taxed marginally at 41 and 26 cents per acre, respectively. The total exempt and marginally taxed land constitute 76.5% (2019: 76.6%) of the total area of East Hants.

The distribution of homes is not proportional across the Municipality. In 2020 they are distributed as follows:

Dwelling Unit Comparison (#)	2019 (#)	2019 (%)	2020 (#)	2020 (%)
Serviced Districts of Enfield (1), Elmsdale (2), Lantz (7)	3,180	31%	3,241	31%
Districts of Milford (3) and Shubenacadie (4)	1,585	16%	1,610	16%
District Enfield/Grand Lake (10)	873	9%	925	9%
Districts of Maitland/MacPhees Corner (5), Walton/Noel/Kennetcook (6), Rawdon/Gore (11)	2,776	27%	2,793	27%
Districts of Mount Uniacke (8 & 9)	1,773	17%	1,787	17%
<b>Total Dwelling Units</b>	<b>10,187</b>	<b>100%</b>	<b>10,356</b>	<b>100%</b>

The 2020 assessment roll shows an increase of 169 dwelling units from the prior year (2019: 66). Significant increases include the following:

- 61 units were added to the three communities of Enfield (1), Elmsdale and Lantz,
- 25 units were added to the communities of Milford and Shubenacadie
- 52 units were added to Enfield (10), Grand Lake
- 17 units were added to the communities of Maitland, Walton, Noel, Kennetcook, Rawdon and Gore,
- 14 units were added to the communities of Mount Uniacke

East Hants residential construction remains relatively strong. In the calendar year 2019, 129 permits (2018: 104) were issued for residential units (including new construction and renovations). Homes also continue to change hands at a steady pace. Information from PVSC showed that in 2019, approximately 369 homes (2018: 386) changed hands, 62% were in the corridor districts from Enfield to Shubenacadie, 20% of which were in the rural districts, and 18% 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 (updated in 2018), 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 2020 assessment roll, there was one new commercial account (none in 2019), and there was additional development on existing vacant commercial land. Total commercial assessments increased by 2.28% in 2020 (2019: increase of 1.61%), net of commercial exempt properties.

The average residential assessment based on CAP is \$160,001 (2019: \$157,103). Residential assessments account for 91% (2019: 90%) of all taxable assessments, net of exempt properties. The Municipality strives to change the

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

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

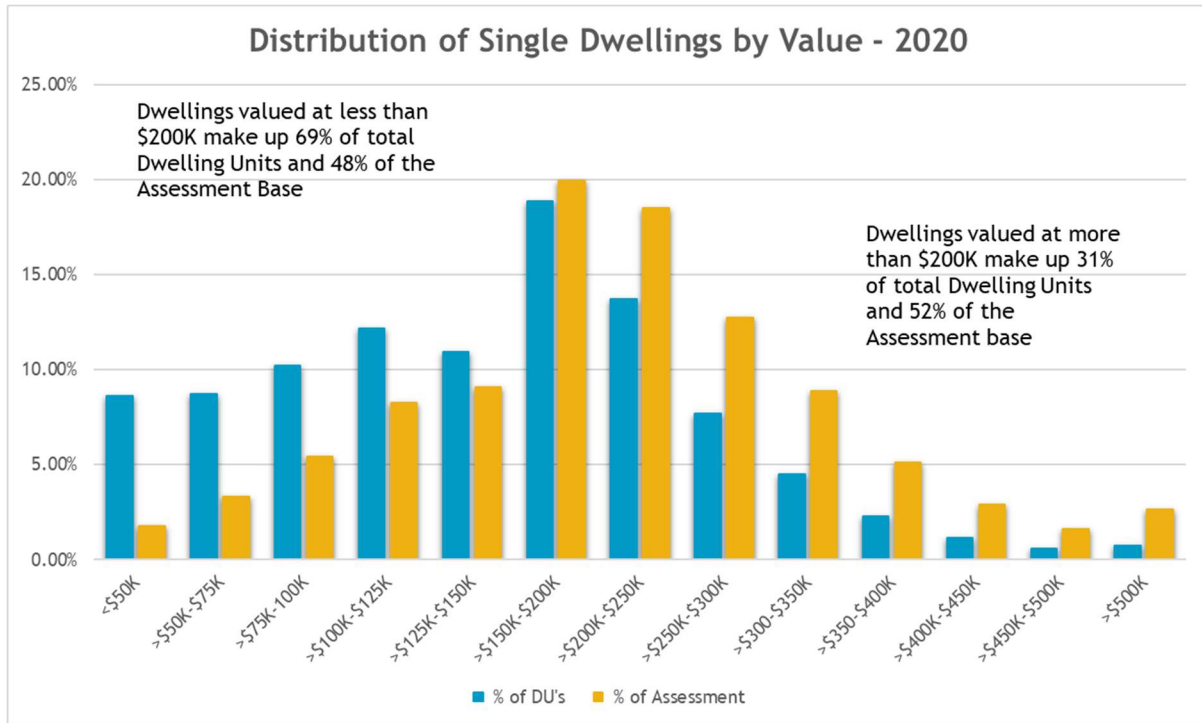
District #	District Name	2019 Average Residential Assessment (capped)*	2020 Average Residential Assessment (capped)*
1	Enfield	\$173,265	\$177,386
2	Elmsdale/Belnan	\$198,522	\$201,599
3	Milford/Nine Mile River	\$157,282	\$158,343
4	Shubenacadie	\$119,232	\$121,302
5	Maitland/MacPhees Corner	\$98,314	\$101,498
6	Walton/Noel/Kennetcook	\$79,386	\$80,668
7	Lantz/Milford	\$169,395	\$168,936
8	Mount Uniacke	\$189,110	\$193,999
9	South/East Uniacke	\$178,252	\$188,368
10	Enfield/Grand Lake	\$235,983	\$232,497
11	Rawdon/Gore	\$116,935	\$118,800

\* 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 2020:

District	2020 Assessed Value/Number of Single Dwelling Units (DU's)							
	<\$50K	<\$100K	<\$150K	<\$200K	<\$250K	<\$300K	<\$350K	>\$350K
Enfield (1), Elmsdale (2), Lantz (7)	11	104	543	693	538	289	163	139
Milford (3) & Shubenacadie (4)	73	302	460	285	155	72	42	27
Maitland (5), Walton (6) & Rawdon (11)	550	1008	598	256	116	34	23	21
Mount Uniacke (8 & 9)	137	247	348	315	272	173	100	116
Enfield/Grand Lake (10)	4	36	122	144	148	120	77	118
Total # of DU's	775	1697	2071	1693	1229	688	405	421
% of DU's	8.6%	18.9%	23.0%	18.9%	13.7%	7.7%	4.5%	4.7%
Total Assessment of DU's	\$26M	\$130M	\$257M	\$295M	\$273M	\$188M	\$131M	\$180M
% of Assessment	1.8%	8.8%	17.3%	19.9%	18.5%	12.7%	8.8%	12.2%

The following chart shows 69% of homes in East Hants are valued at less than \$200,000 and these homes represent 48% of the residential assessment based on data from 2020 roll:



## GOVERNANCE & THE BUDGET PROCESS

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

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

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

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

## ASSESSMENT CHANGES 2019 TO 2020

Assessments are prepared based on a calendar year. The following tables present an overview of assessment changes from 2019 to 2020.

### (\$) Change in Assessments

	Residential	Resource	Commercial	Total
<b>2020 Assessments</b>	\$ 1,656,967,900	\$ 53,412,700	\$ 145,589,100	\$ 1,855,969,700
Less: Bylaw F-400 Exempt Properties	(399,200)	(328,600)	(26,798,900)	(27,526,700)
<b>2020 Taxable Assessments</b>	\$ 1,656,568,700	\$ 53,084,100	\$ 118,790,200	\$ 1,828,443,000
<b>Less: 2019 Assessments</b>				
2019 Assessments	\$ 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)
2019 Taxable Assessments	\$ 1,599,871,100	\$ 51,763,200	\$ 116,143,200	\$ 1,767,777,500
<b>Increase in Taxable Assessments from 2019 to 2020</b>	\$ 56,697,600	\$ 1,320,900	\$ 2,647,000	\$ 60,665,500
<b>Increase in taxable assessments due to new properties</b>	\$ 7,588,700	\$ 851,300	\$ 165,400	\$ 8,605,400
<b>Net increase in taxable assessments of existing properties</b>	49,108,900	469,600	2,481,600	52,060,100
<b>Increase in Taxable Assessments from 2019 to 2020</b>	\$ 56,697,600	\$ 1,320,900	\$ 2,647,000	\$ 60,665,500
<b>Percentage of Assessment Increase, Net of Bylaw Exemptions</b>	3.54%	2.55%	2.28%	3.43%

### 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 2020 filed property roll.

Districts	New Construction / Building Permits	New Lots / New Accounts	Inspections / Physical Changes	New Ineligible CAP Accounts from Sales	Total
1 Enfield	\$ 2,130,300	\$ 465,500	\$ 984,800	\$ 480,800	\$ 4,061,400
2 Elmsdale/Belnan	\$ 4,426,300	\$ 111,000	\$ 936,100	\$ 1,590,300	\$ 7,063,700
3 Milford/Nine Mile River	\$ 2,970,600	\$ 2,500	\$ 798,700	\$ 865,200	\$ 4,637,000
4 Shubenacadie	\$ 1,366,900	\$ 490,700	\$ 412,200	\$ 420,800	\$ 2,690,600
5 Maitland/MacPhees Corner	\$ 1,458,200	\$ 43,400	\$ 694,900	\$ 1,026,900	\$ 3,223,400
6 Walton/Noel/Kennetcook	\$ 825,800	\$ 34,900	\$ 735,200	\$ 403,400	\$ 1,999,300
7 Lantz/Milford	\$ 4,066,800	\$ 144,100	\$ (1,475,600)	\$ 1,147,700	\$ 3,883,000
8 Mount Uniacke	\$ 4,815,800	\$ 590,400	\$ 923,600	\$ 663,200	\$ 6,993,000
9 South/East Uniacke	\$ 3,162,200	\$ 5,623,700	\$ 994,500	\$ 865,600	\$ 10,646,000
10 Enfield/Grand Lake	\$ 6,565,600	\$ 579,200	\$ 708,000	\$ 520,100	\$ 8,372,900
11 Rawdon/Gore	\$ 1,809,200	\$ 178,200	\$ 514,000	\$ 361,300	\$ 2,862,700
<b>Indicator Total %</b>	<b>71%</b>	<b>17%</b>	<b>13%</b>	<b>18%</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 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 (NSUARB). Water customers are billed quarterly for the water they consume, as well as a contribution toward wastewater management costs.

# SUMMARY OF REVENUE & EXPENSES

SUMMARY - TOTAL	2019/2020 Projection	2019/2020 Budget	2020/2021 Budget
TAXES	\$ (27,287,479)	\$ (27,210,143)	\$ (27,934,355)
GRANTS IN LIEU	\$ (200,117)	\$ (180,750)	\$ (209,900)
SALE OF SERVICES	\$ (1,106,219)	\$ (1,257,880)	\$ (1,597,568)
REVENUE FROM OWN SOURCES	\$ (1,812,102)	\$ (1,759,761)	\$ (1,838,916)
TRANSFERS FROM OTHER GOVT / AGENCIES	\$ (501,018)	\$ (463,261)	\$ (468,625)
TRANSFER FROM OWN RESERVE/AGENCIES	\$ (905,000)	\$ (905,000)	\$ (860,500)
DEFERRED REVENUE	\$ -	\$ -	\$ (215,000)
<b>TOTAL REVENUE</b>	<b>\$ (31,811,935)</b>	<b>\$ (31,776,795)</b>	<b>\$ (33,124,864)</b>
COUNCIL	\$ 388,080	\$ 389,730	\$ 435,842
CHIEF ADMINISTRATIVE'S OFFICE	\$ 2,204,531	\$ 2,203,883	\$ 2,577,674
ECONOMIC & BUSINESS DEVELOPMENT	\$ 522,271	\$ 483,509	\$ 458,628
FINANCE DEPARTMENT	\$ 2,782,637	\$ 2,705,362	\$ 2,618,388
OPERATIONS GENERAL TAX RATE	\$ 4,016,533	\$ 3,894,640	\$ 3,929,969
OPERATIONS URBAN SERVICE RATE	\$ 2,826,930	\$ 2,787,473	\$ 3,110,463
PARKS, RECREATION & CULTURE	\$ 4,230,402	\$ 4,439,718	\$ 4,982,461
PLANNING & DEVELOPMENT	\$ 1,112,079	\$ 1,085,001	\$ 1,119,140
TRANSFERS & APPROPRIATIONS	\$ 13,465,177	\$ 13,787,479	\$ 13,892,299
<b>TOTAL EXPENSES</b>	<b>\$ 31,548,640</b>	<b>\$ 31,776,795</b>	<b>\$ 33,124,864</b>
<b>**NET EXPENSES (REVENUE)</b>	<b>\$ (263,296)</b>	<b>\$ -</b>	<b>\$ -</b>

# SUMMARY OF REVENUE

SUMMARY - REVENUE	2019/2020 Projection	2019/2020 Budget	2020/2021 Budget
4000 RESIDENTIAL TAXES	\$ (13,633,654)	\$ (13,646,652)	\$ (14,095,826)
4001 COMMERCIAL TAXES	\$ (3,748,764)	\$ (3,776,820)	\$ (3,785,317)
4002 RESOURCE TAXES	\$ (445,631)	\$ (444,230)	\$ (454,382)
4010 FOREST PROPERTY	\$ (23,411)	\$ (23,411)	\$ (23,428)
4012 FOREST PROPERTY	\$ (44,787)	\$ (44,737)	\$ (44,550)
4015 OTHER AREA RATES	\$ (1,311,625)	\$ (1,312,938)	\$ (1,308,094)
4017 WASTEWATER MANAGEMENT FEE	\$ (1,035,000)	\$ (1,035,000)	\$ (1,150,000)
4018 WIND FARM TAX	\$ (80,582)	\$ (80,582)	\$ (81,388)
4030 EAST HANTS SPORTSPLEX LEVY	\$ (324,813)	\$ (325,338)	\$ (335,815)
4070 MTT GRANT	\$ (109,476)	\$ (110,000)	\$ (110,000)
4090 DEED TRANSFER TAX	\$ (1,453,000)	\$ (1,300,000)	\$ (1,350,000)
4110 FRONTAGE CHARGES	\$ (20,931)	\$ (22,620)	\$ (17,603)
4850 WASTE TRANSFER DU FEE	\$ (2,236,300)	\$ (2,241,140)	\$ (2,278,320)
4345 FIRE PROTECTION	\$ (2,752,025)	\$ (2,752,025)	\$ (2,823,402)
4351 NOVA SCOTIA POWER	\$ (2,796)	\$ (92,000)	\$ (2,730)
5555 HST OFFSET PAYMENT	\$ (64,684)	\$ (2,650)	\$ (73,500)
<b>* TAXES</b>	<b>\$ (27,287,479)</b>	<b>\$ (27,210,143)</b>	<b>\$ (27,934,355)</b>
4300 CROWN LANDS GRANT IN LIEU	\$ (44,629)	\$ (44,629)	\$ (44,629)
4301 FEDERAL PROPERTY - GRANT IN LIEU	\$ (46,682)	\$ (48,783)	\$ (46,682)
4320 PROVINCIAL PROPERTY GRANT IN LIEU	\$ (108,806)	\$ (87,338)	\$ (118,589)
<b>* GRANTS IN LIEU</b>	<b>\$ (200,117)</b>	<b>\$ (180,750)</b>	<b>\$ (209,900)</b>
4360 ADMINISTRATION FEES	\$ (257,871)	\$ (285,643)	\$ (503,135)
4361 NSF FEES	\$ (400)	\$ (400)	\$ (400)
5031 PROGRAM REVENUE	\$ (238,441)	\$ (399,447)	\$ (483,681)
4700 TAX CERTIFICATES	\$ (38,798)	\$ (33,240)	\$ (34,680)
4751 RECORDS INQUIRIES	\$ (73,995)	\$ (71,390)	\$ (72,760)
4809 PLANNING REVENUE	\$ (4,000)	\$ (3,000)	\$ (3,000)
4810 CASH OVER/SHORT	\$ (109)	\$ -	\$ -
4811 DEVELOPMENT REVENUE	\$ (11,000)	\$ (11,000)	\$ (11,000)
4820 SCRAP METAL	\$ (44,176)	\$ (50,000)	\$ (50,000)
5020 SPONSORSHIPS/DONATIONS	\$ (930)	\$ (1,000)	\$ (1,000)
4840 TIPPING FEES	\$ (370,500)	\$ (344,304)	\$ (377,703)
4860 WASTE COLLECTION FEES	\$ (66,000)	\$ (58,456)	\$ (60,209)
<b>* SALE OF SERVICES</b>	<b>\$ (1,106,219)</b>	<b>\$ (1,257,880)</b>	<b>\$ (1,597,568)</b>

## SUMMARY OF REVENUE (CONTINUED)

SUMMARY - REVENUE	2019/2020 Projection	2019/2020 Budget	2020/2021 Budget
4346 FIRE DEBT CHARGE RECOVERY REVENUE	\$ (30,286)	\$ (30,286)	\$ (30,254)
4801 DAIRY COMMISSION REVENUE	\$ (11,359)	\$ (10,000)	\$ (10,000)
5040 FACILITY RENTALS	\$ (35,269)	\$ (43,842)	\$ (44,615)
5045 SALE OF COMPOST BINS	\$ (150)	\$ (150)	\$ (150)
5046 POOL & TOURISM PRODUCT SALES	\$ (46,638)	\$ (49,939)	\$ (54,425)
5050 OTHER FINES	\$ (70)	\$ (3,000)	\$ -
5101 BUILDING PERMITS	\$ (72,000)	\$ (80,000)	\$ (80,000)
5120 ANIMAL LICENSES	\$ (5,912)	\$ (6,500)	\$ (6,500)
5130 SEWER HOOKUP	\$ (31,000)	\$ (26,000)	\$ (30,500)
5151 PROTECTIVE SERVICES FINES	\$ (46,005)	\$ (38,000)	\$ (45,300)
5230 ELMSCH - TENANT RENT	\$ (28,695)	\$ (28,695)	\$ (39,130)
5240 RCMP - TENANT RENT	\$ (53,140)	\$ (53,140)	\$ (54,202)
5250 LMC - TENANT BASE RENT	\$ (631,601)	\$ (631,601)	\$ (631,601)
5252 LMC - TENANT EXPENSE RECOVERY	\$ (355,364)	\$ (355,364)	\$ (371,712)
5301 SEWER USAGE	\$ (9,579)	\$ (11,700)	\$ (10,600)
5351 RETURN ON INVESTMENTS	\$ (157,500)	\$ (100,000)	\$ (145,000)
5401 INTEREST ON OUTSTANDING TAXES	\$ (140,947)	\$ (137,000)	\$ (135,000)
5426 MISCELLANEOUS REVENUE	\$ (155,087)	\$ (154,074)	\$ (149,267)
5450 INTEREST ON OTHER RECEIVABLES	\$ (1,500)	\$ (470)	\$ (660)
<b>* REVENUE FROM OWN SOURCES</b>	<b>\$ (1,812,102)</b>	<b>\$ (1,759,761)</b>	<b>\$ (1,838,916)</b>
5883 GOVERNMENT CAPITAL GRANTS	\$ (7,000)	\$ -	\$ -
4802 HOUSEHOLD HAZARDOUS WASTE	\$ (3,000)	\$ (3,000)	\$ (3,000)
4807 RRFB DIVERSION CREDITS	\$ (70,000)	\$ (70,000)	\$ (70,000)
5440 FARM PROPERTY ACREAGE	\$ (116,024)	\$ (116,731)	\$ (117,184)
5540 STUDENT/EMPLOYMENT FUNDING	\$ (10,114)	\$ (9,000)	\$ -
5570 RECREATION GRANT REVENUE	\$ (69,614)	\$ (54,264)	\$ (39,000)
5580 RESOURCE RECOVERY FUND BOARD	\$ (80,766)	\$ (80,766)	\$ (84,441)
5880 CONDITIONAL PROV & FEDERAL GRANTS	\$ (144,500)	\$ (129,500)	\$ (155,000)
<b>* TRANSFERS FROM OTHER GOVTS/AGENCIE</b>	<b>\$ (501,018)</b>	<b>\$ (463,261)</b>	<b>\$ (468,625)</b>
5825 OTHER TRANSFERS	\$ (905,000)	\$ (905,000)	\$ (860,500)
<b>* TRANSFER FROM OWN RESERVE/AGENCIES</b>	<b>\$ (905,000)</b>	<b>\$ (905,000)</b>	<b>\$ (860,500)</b>
4815 OBLIGATORY INFRASTRUCTURE REVENUE	\$ -	\$ -	\$ (215,000)
<b>* DEFERRED REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (215,000)</b>
<b>** TOTAL (REVENUE)</b>	<b>\$ (31,811,935)</b>	<b>\$ (31,776,795)</b>	<b>\$ (33,124,864)</b>

# SUMMARY OF EXPENSES

SUMMARY - EXPENSES	2019/2020 Projection	2019/2020 Budget	2020/2021 Budget
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## COUNCIL

* SALARIES/HONORARIUMS & BENEFITS	\$ 308,550	\$ 308,550	\$ 343,332
* STAFF TRAINING AND EDUCATION	\$ 3,300	\$ 3,300	\$ 6,300
* SUPPLIES	\$ 750	\$ 1,000	\$ 1,000
* OTHER OPERATIONAL COSTS	\$ 50,480	\$ 51,880	\$ 60,210
* SERVICES ACQUIRED	\$ 3,000	\$ 3,000	\$ 3,000
* GRANTS TO GROUPS	\$ 22,000	\$ 22,000	\$ 22,000
** SUB-TOTAL EXPENSES	\$ 388,080	\$ 389,730	\$ 435,842

## CHIEF ADMINISTRATIVE'S OFFICE

* SALARIES/HONORARIUMS & BENEFITS	\$ 1,390,798	\$ 1,381,117	\$ 1,651,571
* STAFF TRAINING AND EDUCATION	\$ 70,526	\$ 69,822	\$ 66,935
* SUPPLIES	\$ 281,302	\$ 283,835	\$ 159,350
* OTHER OPERATIONAL COSTS	\$ 157,886	\$ 165,590	\$ 201,010
* SERVICES ACQUIRED	\$ 188,450	\$ 187,950	\$ 388,360
* BUILDINGS/PLANTS/PROPERTY	\$ 6,200	\$ 6,200	\$ 6,200
* GRANTS TO GROUPS	\$ 109,369	\$ 109,369	\$ 104,248
** SUB-TOTAL EXPENSES	\$ 2,204,531	\$ 2,203,883	\$ 2,577,674

## ECONOMIC & BUSINESS DEVELOPMENT

* SALARIES/HONORARIUMS & BENEFITS	\$ 324,530	\$ 328,798	\$ 198,310
* STAFF TRAINING AND EDUCATION	\$ 4,365	\$ 4,365	\$ 3,265
* SUPPLIES	\$ 2,208	\$ 2,385	\$ 2,202
* OTHER OPERATIONAL COSTS	\$ 33,912	\$ 35,250	\$ 36,850
* SERVICES ACQUIRED	\$ 51,274	\$ 21,274	\$ 86,500
* BUILDINGS/PLANTS/PROPERTY	\$ 21,795	\$ 7,250	\$ 5,250
* FISCAL SERVICES/DEBT	\$ 84,187	\$ 84,187	\$ 126,251
** SUB-TOTAL EXPENSES	\$ 522,271	\$ 483,509	\$ 458,628

## SUMMARY OF EXPENSES (CONTINUED)

SUMMARY - EXPENSES	2019/2020 Projection	2019/2020 Budget	2020/2021 Budget
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### FINANCE DEPARTMENT

* SALARIES/HONORARIUMS & BENEFITS	\$ 961,824	\$ 934,636	\$ 1,064,930
* STAFF TRAINING AND EDUCATION	\$ 6,982	\$ 7,032	\$ 8,660
* SUPPLIES	\$ 65,751	\$ 31,730	\$ 20,150
* OTHER OPERATIONAL COSTS	\$ 49,409	\$ 49,400	\$ 47,920
* SERVICES ACQUIRED	\$ 361,184	\$ 345,644	\$ 193,358
* EXEMPTIONS/REBATES	\$ 845,600	\$ 845,600	\$ 779,300
* GRANTS TO GROUPS	\$ 930	\$ 1,000	\$ 1,000
* TRANSFERS TO AGENCIES	\$ 399,437	\$ 398,800	\$ 410,100
* TRANSFERS TO OWN RESERVES	\$ 70,000	\$ 70,000	\$ 70,000
* FISCAL SERVICES/DEBT	\$ 21,520	\$ 21,520	\$ 22,970
** SUB-TOTAL EXPENSES	\$ 2,782,637	\$ 2,705,362	\$ 2,618,388

### OPERATIONS GENERAL TAX RATE

* SALARIES/HONORARIUMS & BENEFITS	\$ 954,210	\$ 838,212	\$ 869,183
* STAFF TRAINING AND EDUCATION	\$ 6,786	\$ 8,000	\$ 4,860
* SUPPLIES	\$ 71,598	\$ 68,150	\$ 62,150
* OTHER OPERATIONAL COSTS	\$ 81,190	\$ 74,539	\$ 77,793
* SERVICES ACQUIRED	\$ 2,384,253	\$ 2,391,698	\$ 2,401,914
* VEHICLES	\$ 33,180	\$ 33,706	\$ 35,329
* BUILDINGS/PLANTS/PROPERTY	\$ 74,798	\$ 79,812	\$ 75,236
* TRANSFERS TO AGENCIES	\$ 305,508	\$ 305,520	\$ 311,600
* TRANSFERS TO OWN RESERVES	\$ 15,351	\$ 5,344	\$ 5,526
* FISCAL SERVICES/DEBT	\$ 89,659	\$ 89,659	\$ 86,378
** SUB-TOTAL EXPENSES	\$ 4,016,533	\$ 3,894,640	\$ 3,929,969

### OPERATIONS URBAN SERVICE RATE

* SALARIES/HONORARIUMS & BENEFITS	\$ 607,187	\$ 452,683	\$ 464,279
* SUPPLIES	\$ 6,500	\$ 11,000	\$ 17,000
* OTHER OPERATIONAL COSTS	\$ 169,581	\$ 167,239	\$ 185,511
* SERVICES ACQUIRED	\$ 918,163	\$ 857,163	\$ 1,179,761
* BUILDINGS/PLANTS/PROPERTY	\$ 294,488	\$ 313,873	\$ 342,495
* TRANSFER TO OPERATIONS	\$ 505,000	\$ 505,000	\$ 460,500
* TRANSFERS TO OWN RESERVES	\$ (362,768)	\$ (208,264)	\$ (213,532)
* FISCAL SERVICES/DEBT	\$ 688,779	\$ 688,779	\$ 674,449
** SUB-TOTAL EXPENSES	\$ 2,826,930	\$ 2,787,473	\$ 3,110,463

## SUMMARY OF EXPENSES (CONTINUED)

SUMMARY - EXPENSES	2019/2020 Projection	2019/2020 Budget	2020/2021 Budget
<b>PARKS, RECREATION &amp; CULTURE</b>			
* SALARIES/HONORARIUMS & BENEFITS	\$ 1,232,120	\$ 1,302,296	\$ 1,624,585
* STAFF TRAINING AND EDUCATION	\$ 8,555	\$ 14,676	\$ 16,720
* SUPPLIES	\$ 28,104	\$ 36,162	\$ 79,625
* OTHER OPERATIONAL COSTS	\$ 196,863	\$ 208,088	\$ 207,776
* SERVICES ACQUIRED	\$ 450,003	\$ 455,064	\$ 445,731
* VEHICLES	\$ 27,819	\$ 28,742	\$ 30,461
* BUILDINGS/PLANTS/PROPERTY	\$ 1,166,494	\$ 1,284,644	\$ 1,320,638
* GRANTS TO GROUPS	\$ 305,013	\$ 294,463	\$ 296,864
* TRANSFERS TO OWN RESERVES	\$ 20,000	\$ 20,000	\$ 20,000
* FISCAL SERVICES/DEBT	\$ 795,431	\$ 795,583	\$ 940,061
** SUB-TOTAL EXPENSES	\$ 4,230,402	\$ 4,439,718	\$ 4,982,461
<b>PLANNING &amp; DEVELOPMENT</b>			
* SALARIES/HONORARIUMS & BENEFITS	\$ 925,455	\$ 921,367	\$ 941,445
* STAFF TRAINING AND EDUCATION	\$ 7,605	\$ 8,865	\$ 8,960
* SUPPLIES	\$ 11,049	\$ 13,660	\$ 8,760
* OTHER OPERATIONAL COSTS	\$ 13,374	\$ 15,215	\$ 28,495
* SERVICES ACQUIRED	\$ 97,892	\$ 68,760	\$ 73,680
* VEHICLES	\$ 8,984	\$ 8,984	\$ 9,400
* BUILDINGS/PLANTS/PROPERTY	\$ 1,050	\$ 2,150	\$ 1,700
* GRANTS TO GROUPS	\$ 46,670	\$ 46,000	\$ 46,700
** SUB-TOTAL EXPENSES	\$ 1,112,079	\$ 1,085,001	\$ 1,119,140
<b>TRANSFERS &amp; APPROPRIATIONS</b>			
* STAFF TRAINING AND EDUCATION	\$ 10,000	\$ 10,000	\$ 10,000
* SERVICES ACQUIRED	\$ 2,759,534	\$ 2,759,534	\$ 2,831,061
* GRANTS TO GROUPS	\$ 58,172	\$ 58,172	\$ 58,753
* TRANSFERS TO AGENCIES	\$ 9,898,934	\$ 9,895,855	\$ 10,192,453
* TRANSFERS TO OWN RESERVES	\$ (165,449)	\$ 159,932	\$ (522,109)
* FISCAL SERVICES/DEBT	\$ 903,986	\$ 903,986	\$ 1,322,141
** SUB-TOTAL EXPENSES	\$ 13,465,177	\$ 13,787,479	\$ 13,892,299
***TOTAL EXPENSES	\$ 31,548,640	\$ 31,776,795	\$ 33,124,864

## SIGNIFICANT VARIANCES

Description	Amount
<b>INCREASES / (DECREASES) IN NET COST RESULTING FROM DEPARTMENTAL VARIANCES</b>	
Council	\$6,112
CAO's Office	\$373,991
Economic & Business Development	(\$78,481)
Finance	(\$179,340)
Infrastructure & Operations General Tax Rate	\$5,197
Parks, Recreation & Culture	\$339,344
Planning & Development	\$46,676
<b>Sub-Total Departmental Net Impact on GTR</b>	<b>\$513,499</b>
<b>(INCREASES) / DECREASES IN NON-DEPARTMENTAL REVENUE</b>	
Decrease in Frontage Charge Revenue (offset by decrease in debt below)	\$5,017
Increase in Deed Transfer Tax based on 2019/2020 actuals	(\$50,000)
Net increase in various other General Revenues (primarily Provincial GIL)	(\$25,851)
Increase in Sportsplex Revenue (offset by increase in transfer below)	(\$10,477)
Increase in Admin Fee Revenue (primarily due to internal Custodial Services - \$203,690)	(\$217,492)
Decrease in HST Offset	\$18,500
Net Increase in fines, interest income & interest on taxes receivable	(\$50,490)
<b>Sub-Total Increase in General Revenue</b>	<b>(\$330,793)</b>
<b>INCREASES / (DECREASES) IN TRANSFERS &amp; APPROPRIATIONS</b>	
Fire Department Levy Revenue & Expenses	
Fire Protection Revenue (due to assessment increase)	(\$71,377)
Increase in Fire Protection Expense (levy paid to fire departments)	\$71,377
Increase in Fire Departments Grants (increased by Consumer Price Index of 1.0%)	\$581
Increase in Fire Consulting Fees as per contract (offset by reserves below)	\$150
<b>Sub-Total Affect of Variances in Fire Department Levy Revenue &amp; Expenses</b>	<b>\$731</b>
Increase in Aquatics Facility Principal Payment (offset by reserves transfer below)	\$200,000
Increase in School Board Costs (estimated 3.6% increase)	\$190,624
Increase in RCMP Policing Costs (estimated 2.14% increase over 2019/20 - 23 officers)	\$79,284
Net increase in Debt Servicing Costs (offset by reserves below)	\$4,952
Increase in Public Housing, Corrections & Regional Library	\$26,690
Increase in the Business Parks Debt (includes balloon payments of \$197K)	\$220,697
Decrease in Frontage Debt	(\$6,115)
<b>Sub-Total Increase in Transfers &amp; Appropriations (Net of Reserve Transfers)</b>	<b>\$716,132</b>
<b>VARIANCES TRANSFERS TO/FROM RESERVES (excluding \$244,322 in Departmental Variances)</b>	
Increase in transfers to reserves - Parks & Trails	\$3,000
Increase in transfers to reserves - Sportsplex	\$10,222
Increase in transfers to reserves - Solid Waste Balloon Payments	\$52,787
Decrease in transfers to reserves from revenue earned for EBD's pylon sign	(\$13,757)
Net decrease in transfers to reserves - Fire Grants and Fire Communication Debt Recovery	(\$70)
Net change in amount to come from reserve for balancing budget	\$810
Increase in transfers to reserves pension	\$30,000
Increase in transfer from reserves - Business Park Debt	(\$197,005)
Decrease in transfers to reserves - East Hants Aquatics Centre	(\$261,401)
Increase in transfer from reserves - Regional Library	(\$22,030)
<b>Sub-Total Increase in Transfers from Reserves</b>	<b>(\$397,444)</b>
<b>NET IMPACT ON GENERAL TAX RATE</b>	<b>\$502,125</b>



# GENERAL TAX RATES

## ONE CENT RAISES

### ASSESSMENT VALUES\*\* 2020/2021

	Residential	Resource		Commercial	Total
Assessment 2019	\$ 1,600,404,800	\$ 52,096,900		\$ 145,262,300	\$ 1,797,764,000
Assessment 2020	\$ 1,656,967,900	\$ 53,412,700		\$ 145,589,100	\$ 1,855,969,700
% Increase	3.5%	2.5%		0.2%	
<b>One Cent Raises:</b>			<b>Total</b>		<b>Total</b>
2019 \$0.01/per \$100	\$ 160,040	\$ 5,210	\$ 165,250	\$ 14,526	\$ 14,526
2020 \$0.01/per \$100	\$ 165,697	\$ 5,341	\$ 171,038	\$ 14,559	\$ 14,559

\*\* 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 10,356 dwelling units in 2020 compared to 10,187 in 2019, an increase of 169 units.

Based on the 2019 general tax rate, the capped assessment loss of \$169 million would have generated an additional \$1.4M in revenue for 2020.

In 2020, 7,664 of 11,437 (2019 - 6,941 of 11,375) residential accounts are capped to some degree (67%).

The assessment CAP is 1% for 2020/2021. The capping of assessments over the last 10 years has resulted in the loss of taxable assessment of approximately \$1.97 billion:

Year	Taxable Assessment Forgone
2011	\$ 186,000,000
2012	152,000,000
2013	237,000,000
2014	245,000,000
2015	223,000,000
2016	201,000,000
2017	203,000,000
2018	191,000,000
2019	165,000,000
2020	169,000,000
<b>Total</b>	<b>\$1,972,000,000</b>



**GENERAL TAX RATES - 2020/2021**

<b>Amount to be raised by taxation</b>		\$	<b>20,610,956</b>
Could be obtained by:			
	<b>Rate</b>	<b>1 cent</b>	
Commercial \$ 2.60 (no change from 19/20)	\$ 2.6000	\$ 14,559	\$ 3,785,317
Per Dwelling Unit Charge of \$220 for Waste Management Fee	\$ 220	10356	\$ 2,278,320
Residential \$0.8507 (decrease .002¢ from 19/20)	\$ 0.8507	\$ 165,697	\$ 14,095,826
Resource \$0.8507 (decrease .002¢ from 19/20)	\$ 0.8507	\$ 5,341	\$ 454,382
Transfer (to)/from reserves			(2,889)
			<u>\$ 20,610,956</u>
19/20 Residential/Resource Rate	\$ 0.8527		
19/20 Commercial Rate	\$ 2.6000		
<b>Analysis of Assessment Increase on Revenue:</b>			
Residential/Resource Tax Revenue from Assessment Growth		\$	493,533
Commercial Tax Revenue from Assessment Growth		\$	8,497
Revenue increase if 2020/2021 rates were the same as 2019/2020		\$	<u>502,030</u>
<b>HISTORY:</b>			
<b>Year</b>	<b>Amount to be raised by Taxation</b>		
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		
2020/2021	\$ 20,610,956 - \$502,125 increase over 19/20		
	<b>Shortfall from 2019/2020 to 2020/2021 Budget</b>	\$	<b>502,125</b>
	Increase from Residential/Resource Assessment Growth	\$	(493,533)
	Increase from Commercial Assessment Growth	\$	(8,497)
	Increase in Waste Management Fee Revenue	\$	(37,180)
	Surplus based on 2019/2020 rates	\$	(37,085)
	<b>Residential/Resource One Cent Raises</b>	\$	<b>171,038</b>
	<b>Commercial One Cent Raises</b>	\$	<b>14,559</b>
	<b>Decrease in Residential/Resource Tax Rate</b>	\$	<b>(0.0020)</b>
	<b>Decrease in Commercial Tax Rate</b>	\$	<b>-</b>

# TAX BURDEN

## GENERAL TAX RATE BURDEN

	Adjusted Average Residential Assessment		General Tax Rate		General Tax Burden							
	2019	2020	2019	2020	2019	2019 per DU	2019 Total	2020	2020 per DU	2020 Total	% Increase	\$ Increase
Rural	\$ 80,000	\$ 80,800	\$ 0.8527	\$ 0.8507	\$ 682.16	\$ 220	\$ 902.16	\$ 687.37	\$ 220	\$ 907.37	0.57%	\$ 5.21
Rural	\$ 100,000	\$ 101,000	\$ 0.8527	\$ 0.8507	\$ 852.70	\$ 220	\$ 1,072.70	\$ 859.21	\$ 220	\$ 1,079.21	0.60%	\$ 6.51
Rural	\$ 200,000	\$ 202,000	\$ 0.8527	\$ 0.8507	\$ 1,705.40	\$ 220	\$ 1,925.40	\$ 1,718.41	\$ 220	\$ 1,938.41	0.67%	\$ 13.01
Rural	\$ 300,000	\$ 303,000	\$ 0.8527	\$ 0.8507	\$ 2,558.10	\$ 220	\$ 2,778.10	\$ 2,577.62	\$ 220	\$ 2,797.62	0.70%	\$ 19.52
Mt. Uniacke	\$ 100,000	\$ 101,000	\$ 0.8527	\$ 0.8507	\$ 852.70	\$ 220	\$ 1,072.70	\$ 859.21	\$ 220	\$ 1,079.21	0.60%	\$ 6.51
Mt. Uniacke	\$ 200,000	\$ 202,000	\$ 0.8527	\$ 0.8507	\$ 1,705.40	\$ 220	\$ 1,925.40	\$ 1,718.41	\$ 220	\$ 1,938.41	0.67%	\$ 13.01
Mt. Uniacke	\$ 300,000	\$ 303,000	\$ 0.8527	\$ 0.8507	\$ 2,558.10	\$ 220	\$ 2,778.10	\$ 2,577.62	\$ 220	\$ 2,797.62	0.70%	\$ 19.52
Mt. Uniacke	\$ 400,000	\$ 404,000	\$ 0.8527	\$ 0.8507	\$ 3,410.80	\$ 220	\$ 3,630.80	\$ 3,436.83	\$ 220	\$ 3,656.83	0.71%	\$ 26.03
Shubie Serviced	\$ 100,000	\$ 101,000	\$ 0.8527	\$ 0.8507	\$ 852.70	\$ 220	\$ 1,072.70	\$ 859.21	\$ 220	\$ 1,079.21	0.60%	\$ 6.51
Shubie Serviced	\$ 200,000	\$ 202,000	\$ 0.8527	\$ 0.8507	\$ 1,705.40	\$ 220	\$ 1,925.40	\$ 1,718.41	\$ 220	\$ 1,938.41	0.67%	\$ 13.01
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 101,000	\$ 0.8527	\$ 0.8507	\$ 852.70	\$ 220	\$ 1,072.70	\$ 859.21	\$ 220	\$ 1,079.21	0.60%	\$ 6.51
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 202,000	\$ 0.8527	\$ 0.8507	\$ 1,705.40	\$ 220	\$ 1,925.40	\$ 1,718.41	\$ 220	\$ 1,938.41	0.67%	\$ 13.01
Milford Serviced	\$ 100,000	\$ 101,000	\$ 0.8527	\$ 0.8507	\$ 852.70	\$ 220	\$ 1,072.70	\$ 859.21	\$ 220	\$ 1,079.21	0.60%	\$ 6.51
Milford Serviced	\$ 200,000	\$ 202,000	\$ 0.8527	\$ 0.8507	\$ 1,705.40	\$ 220	\$ 1,925.40	\$ 1,718.41	\$ 220	\$ 1,938.41	0.67%	\$ 13.01
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 101,000	\$ 0.8527	\$ 0.8507	\$ 852.70	\$ 220	\$ 1,072.70	\$ 859.21	\$ 220	\$ 1,079.21	0.60%	\$ 6.51
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 202,000	\$ 0.8527	\$ 0.8507	\$ 1,705.40	\$ 220	\$ 1,925.40	\$ 1,718.41	\$ 220	\$ 1,938.41	0.67%	\$ 13.01
Enfield Serviced	\$ 200,000	\$ 202,000	\$ 0.8527	\$ 0.8507	\$ 1,705.40	\$ 220	\$ 1,925.40	\$ 1,718.41	\$ 220	\$ 1,938.41	0.67%	\$ 13.01
Enfield Serviced	\$ 300,000	\$ 303,000	\$ 0.8527	\$ 0.8507	\$ 2,558.10	\$ 220	\$ 2,778.10	\$ 2,577.62	\$ 220	\$ 2,797.62	0.70%	\$ 19.52
Enfield Serviced	\$ 400,000	\$ 404,000	\$ 0.8527	\$ 0.8507	\$ 3,410.80	\$ 220	\$ 3,630.80	\$ 3,436.83	\$ 220	\$ 3,656.83	0.71%	\$ 26.03
Enfield Partially Serviced	\$ 200,000	\$ 202,000	\$ 0.8527	\$ 0.8507	\$ 1,705.40	\$ 220	\$ 1,925.40	\$ 1,718.41	\$ 220	\$ 1,938.41	0.67%	\$ 13.01
Enfield Partially Serviced	\$ 300,000	\$ 303,000	\$ 0.8527	\$ 0.8507	\$ 2,558.10	\$ 220	\$ 2,778.10	\$ 2,577.62	\$ 220	\$ 2,797.62	0.70%	\$ 19.52
Enfield Partially Serviced	\$ 400,000	\$ 404,000	\$ 0.8527	\$ 0.8507	\$ 3,410.80	\$ 220	\$ 3,630.80	\$ 3,436.83	\$ 220	\$ 3,656.83	0.71%	\$ 26.03
Lantz/Elmsdale Serviced	\$ 200,000	\$ 202,000	\$ 0.8527	\$ 0.8507	\$ 1,705.40	\$ 220	\$ 1,925.40	\$ 1,718.41	\$ 220	\$ 1,938.41	0.67%	\$ 13.01
Lantz/Elmsdale Serviced	\$ 300,000	\$ 303,000	\$ 0.8527	\$ 0.8507	\$ 2,558.10	\$ 220	\$ 2,778.10	\$ 2,577.62	\$ 220	\$ 2,797.62	0.70%	\$ 19.52
Lantz/Elmsdale Serviced	\$ 400,000	\$ 404,000	\$ 0.8527	\$ 0.8507	\$ 3,410.80	\$ 220	\$ 3,630.80	\$ 3,436.83	\$ 220	\$ 3,656.83	0.71%	\$ 26.03
Elmsdale Partially Serviced	\$ 200,000	\$ 202,000	\$ 0.8527	\$ 0.8507	\$ 1,705.40	\$ 220	\$ 1,925.40	\$ 1,718.41	\$ 220	\$ 1,938.41	0.67%	\$ 13.01
Elmsdale Partially Serviced	\$ 300,000	\$ 303,000	\$ 0.8527	\$ 0.8507	\$ 2,558.10	\$ 220	\$ 2,778.10	\$ 2,577.62	\$ 220	\$ 2,797.62	0.70%	\$ 19.52
Elmsdale Partially Serviced	\$ 400,000	\$ 404,000	\$ 0.8527	\$ 0.8507	\$ 3,410.80	\$ 220	\$ 3,630.80	\$ 3,436.83	\$ 220	\$ 3,656.83	0.71%	\$ 26.03

TOTAL TAX RATE BURDEN - INCLUDING AREA RATES

District	Adjusted Average Residential Assessment		Total Tax Rate		Total Tax Burden						Wastewater Fee	2020 Total	% INCREASE	\$ INCREASE
	2019	2020	2019	2020	2019	2019 per DU	Wastewater Fee	2019 Total	2020	2020 per DU				
Rural	\$ 80,000	\$ 80,800	\$ 1.0727	\$ 1.0707	\$ 858.16	\$ 220	\$ -	\$ 1,078.16	\$ 865.13	\$ 220	\$ -	\$ 1,085.13	0.65%	\$ 6.97
Rural	\$ 100,000	\$ 101,000	\$ 1.0727	\$ 1.0707	\$ 1,072.70	\$ 220	\$ -	\$ 1,292.70	\$ 1,081.41	\$ 220	\$ -	\$ 1,301.41	0.67%	\$ 8.71
Rural	\$ 200,000	\$ 202,000	\$ 1.0727	\$ 1.0707	\$ 2,145.40	\$ 220	\$ -	\$ 2,365.40	\$ 2,162.81	\$ 220	\$ -	\$ 2,382.81	0.74%	\$ 17.41
Rural	\$ 300,000	\$ 303,000	\$ 1.0727	\$ 1.0707	\$ 3,218.10	\$ 220	\$ -	\$ 3,438.10	\$ 3,244.22	\$ 220	\$ -	\$ 3,464.22	0.76%	\$ 26.12
Mt. Uniacke	\$ 100,000	\$ 101,000	\$ 1.0153	\$ 1.0073	\$ 1,015.30	\$ 220	\$ -	\$ 1,235.30	\$ 1,017.37	\$ 220	\$ -	\$ 1,237.37	0.17%	\$ 2.07
Mt. Uniacke	\$ 200,000	\$ 202,000	\$ 1.0153	\$ 1.0073	\$ 2,030.60	\$ 220	\$ -	\$ 2,250.60	\$ 2,034.75	\$ 220	\$ -	\$ 2,254.75	0.18%	\$ 4.15
Mt. Uniacke	\$ 300,000	\$ 303,000	\$ 1.0153	\$ 1.0073	\$ 3,045.90	\$ 220	\$ -	\$ 3,265.90	\$ 3,052.12	\$ 220	\$ -	\$ 3,272.12	0.19%	\$ 6.22
Mt. Uniacke	\$ 400,000	\$ 404,000	\$ 1.0153	\$ 1.0073	\$ 4,061.20	\$ 220	\$ -	\$ 4,281.20	\$ 4,069.49	\$ 220	\$ -	\$ 4,289.49	0.19%	\$ 8.29
Shubie Serviced	\$ 100,000	\$ 101,000	\$ 1.3427	\$ 1.3307	\$ 1,342.70	\$ 220	\$ 297	\$ 1,859.70	\$ 1,344.01	\$ 220	\$ 330	\$ 1,894.01	1.84%	\$ 34.31
Shubie Serviced	\$ 200,000	\$ 202,000	\$ 1.3427	\$ 1.3307	\$ 2,685.40	\$ 220	\$ 297	\$ 3,202.40	\$ 2,688.01	\$ 220	\$ 330	\$ 3,238.01	1.11%	\$ 35.61
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 101,000	\$ 1.0927	\$ 1.0907	\$ 1,092.70	\$ 220	\$ -	\$ 1,312.70	\$ 1,101.61	\$ 220	\$ -	\$ 1,321.61	0.68%	\$ 8.91
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 202,000	\$ 1.0927	\$ 1.0907	\$ 2,185.40	\$ 220	\$ -	\$ 2,405.40	\$ 2,203.21	\$ 220	\$ -	\$ 2,423.21	0.74%	\$ 17.81
Milford Serviced	\$ 100,000	\$ 101,000	\$ 1.3547	\$ 1.3657	\$ 1,354.70	\$ 220	\$ -	\$ 1,574.70	\$ 1,379.36	\$ 220	\$ -	\$ 1,599.36	1.57%	\$ 24.66
Milford Serviced	\$ 200,000	\$ 202,000	\$ 1.3547	\$ 1.3657	\$ 2,709.40	\$ 220	\$ -	\$ 2,929.40	\$ 2,758.71	\$ 220	\$ -	\$ 2,978.71	1.68%	\$ 49.31
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 101,000	\$ 1.0927	\$ 1.0907	\$ 1,092.70	\$ 220	\$ -	\$ 1,312.70	\$ 1,101.61	\$ 220	\$ -	\$ 1,321.61	0.68%	\$ 8.91
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 202,000	\$ 1.0927	\$ 1.0907	\$ 2,185.40	\$ 220	\$ -	\$ 2,405.40	\$ 2,203.21	\$ 220	\$ -	\$ 2,423.21	0.74%	\$ 17.81
Enfield Serviced	\$ 200,000	\$ 202,000	\$ 1.0727	\$ 1.0707	\$ 2,145.40	\$ 220	\$ 297	\$ 2,662.40	\$ 2,162.81	\$ 220	\$ 330	\$ 2,712.81	1.89%	\$ 50.41
Enfield Serviced	\$ 300,000	\$ 303,000	\$ 1.0727	\$ 1.0707	\$ 3,218.10	\$ 220	\$ 297	\$ 3,735.10	\$ 3,244.22	\$ 220	\$ 330	\$ 3,794.22	1.58%	\$ 59.12
Enfield Serviced	\$ 400,000	\$ 404,000	\$ 1.0727	\$ 1.0707	\$ 4,290.80	\$ 220	\$ 297	\$ 4,807.80	\$ 4,325.63	\$ 220	\$ 330	\$ 4,875.63	1.41%	\$ 67.83
Enfield Partially Serviced	\$ 200,000	\$ 202,000	\$ 1.0207	\$ 1.0187	\$ 2,041.40	\$ 220	\$ -	\$ 2,261.40	\$ 2,057.77	\$ 220	\$ -	\$ 2,277.77	0.72%	\$ 16.37
Enfield Partially Serviced	\$ 300,000	\$ 303,000	\$ 1.0207	\$ 1.0187	\$ 3,062.10	\$ 220	\$ -	\$ 3,282.10	\$ 3,086.66	\$ 220	\$ -	\$ 3,306.66	0.75%	\$ 24.56
Enfield Partially Serviced	\$ 400,000	\$ 404,000	\$ 1.0207	\$ 1.0187	\$ 4,082.80	\$ 220	\$ -	\$ 4,302.80	\$ 4,115.55	\$ 220	\$ -	\$ 4,335.55	0.76%	\$ 32.75
Lantz/Elmsdale Serviced	\$ 200,000	\$ 202,000	\$ 1.0927	\$ 1.0907	\$ 2,185.40	\$ 220	\$ 297	\$ 2,702.40	\$ 2,203.21	\$ 220	\$ 330	\$ 2,753.21	1.88%	\$ 50.81
Lantz/Elmsdale Serviced	\$ 300,000	\$ 303,000	\$ 1.0927	\$ 1.0907	\$ 3,278.10	\$ 220	\$ 297	\$ 3,795.10	\$ 3,304.82	\$ 220	\$ 330	\$ 3,854.82	1.57%	\$ 59.72
Lantz/Elmsdale Serviced	\$ 400,000	\$ 404,000	\$ 1.0927	\$ 1.0907	\$ 4,370.80	\$ 220	\$ 297	\$ 4,887.80	\$ 4,406.43	\$ 220	\$ 330	\$ 4,956.43	1.40%	\$ 68.63
Elmsdale Partially Serviced	\$ 200,000	\$ 202,000	\$ 1.0627	\$ 1.0607	\$ 2,125.40	\$ 220	\$ -	\$ 2,345.40	\$ 2,142.61	\$ 220	\$ -	\$ 2,362.61	0.73%	\$ 17.21
Elmsdale Partially Serviced	\$ 300,000	\$ 303,000	\$ 1.0627	\$ 1.0607	\$ 3,188.10	\$ 220	\$ -	\$ 3,408.10	\$ 3,213.92	\$ 220	\$ -	\$ 3,433.92	0.76%	\$ 25.82
Elmsdale Partially Serviced	\$ 400,000	\$ 404,000	\$ 1.0627	\$ 1.0607	\$ 4,250.80	\$ 220	\$ -	\$ 4,470.80	\$ 4,285.23	\$ 220	\$ -	\$ 4,505.23	0.77%	\$ 34.43

**TOTAL TAX RATE BURDEN - 2019 to 2020**

District	Assessment		Total Tax Burden		% Increase	\$ Increase
	2019	2020	2019	2020		
Rural	\$ 80,000	\$ 80,800	\$ 1,078.16	\$ 1,085.13	0.65%	\$ 6.97
Rural	\$ 100,000	\$ 101,000	\$ 1,292.70	\$ 1,301.41	0.67%	\$ 8.71
Rural	\$ 200,000	\$ 202,000	\$ 2,365.40	\$ 2,382.81	0.74%	\$ 17.41
Rural	\$ 300,000	\$ 303,000	\$ 3,438.10	\$ 3,464.22	0.76%	\$ 26.12
Mt. Uniacke	\$ 100,000	\$ 101,000	\$ 1,235.30	\$ 1,237.37	0.17%	\$ 2.07
Mt. Uniacke	\$ 200,000	\$ 202,000	\$ 2,250.60	\$ 2,254.75	0.18%	\$ 4.15
Mt. Uniacke	\$ 300,000	\$ 303,000	\$ 3,265.90	\$ 3,272.12	0.19%	\$ 6.22
Mt. Uniacke	\$ 400,000	\$ 404,000	\$ 4,281.20	\$ 4,289.49	0.19%	\$ 8.29
Shubie Serviced	\$ 100,000	\$ 101,000	\$ 1,859.70	\$ 1,894.01	1.84%	\$ 34.31
Shubie Serviced	\$ 200,000	\$ 202,000	\$ 3,202.40	\$ 3,238.01	1.11%	\$ 35.61
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 101,000	\$ 1,312.70	\$ 1,321.61	0.68%	\$ 8.91
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 202,000	\$ 2,405.40	\$ 2,423.21	0.74%	\$ 17.81
Milford Serviced	\$ 100,000	\$ 101,000	\$ 1,574.70	\$ 1,599.36	1.57%	\$ 24.66
Milford Serviced	\$ 200,000	\$ 202,000	\$ 2,929.40	\$ 2,978.71	1.68%	\$ 49.31
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 101,000	\$ 1,312.70	\$ 1,321.61	0.68%	\$ 8.91
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 202,000	\$ 2,405.40	\$ 2,423.21	0.74%	\$ 17.81
Enfield Serviced	\$ 200,000	\$ 202,000	\$ 2,662.40	\$ 2,712.81	1.89%	\$ 50.41
Enfield Serviced	\$ 300,000	\$ 303,000	\$ 3,735.10	\$ 3,794.22	1.58%	\$ 59.12
Enfield Serviced	\$ 400,000	\$ 404,000	\$ 4,807.80	\$ 4,875.63	1.41%	\$ 67.83
Enfield Partially Serviced	\$ 200,000	\$ 202,000	\$ 2,261.40	\$ 2,277.77	0.72%	\$ 16.37
Enfield Partially Serviced	\$ 300,000	\$ 303,000	\$ 3,282.10	\$ 3,306.66	0.75%	\$ 24.56
Enfield Partially Serviced	\$ 400,000	\$ 404,000	\$ 4,302.80	\$ 4,335.55	0.76%	\$ 32.75
Lantz/Elmsdale Serviced	\$ 200,000	\$ 202,000	\$ 2,702.40	\$ 2,753.21	1.88%	\$ 50.81
Lantz/Elmsdale Serviced	\$ 300,000	\$ 303,000	\$ 3,795.10	\$ 3,854.82	1.57%	\$ 59.72
Lantz/Elmsdale Serviced	\$ 400,000	\$ 404,000	\$ 4,887.80	\$ 4,956.43	1.40%	\$ 68.63
Elmsdale Partially Serviced	\$ 200,000	\$ 202,000	\$ 2,345.40	\$ 2,362.61	0.73%	\$ 17.21
Elmsdale Partially Serviced	\$ 300,000	\$ 303,000	\$ 3,408.10	\$ 3,433.92	0.76%	\$ 25.82
Elmsdale Partially Serviced	\$ 400,000	\$ 404,000	\$ 4,470.80	\$ 4,505.23	0.77%	\$ 34.43

# COMPARATIVE TAX RATES

	2019 Rate	2020 Rate	Increase (Decrease)
General Tax Rate - Residential*	\$ 0.3245	\$ 0.3243	\$ (0.0002)
General Tax Rate - Resource*	\$ 0.3245	\$ 0.3243	\$ (0.0002)
General Tax Rate - Commercial*	\$ 2.0718	\$ 2.0736	\$ 0.0018
General Tax Rate - Mandatory Provincial Funding*	\$ 0.3222	\$ 0.3226	\$ 0.0004
General Tax Rate - RCMP Services**	\$ 0.2060	\$ 0.2038	\$ (0.0022)
Waste Management Fee (Per Dwelling Unit)	\$ 220.00	\$ 220.00	
Commercial Serviced Levy Rate (R2)	\$ 0.7100	\$ 0.6570	\$ (0.0530)
Commercial Serviced Levy Rate - Milford (M2)	\$ 1.2000	\$ 1.2000	
Residential Serviced Levy Rate (R1)	\$ 0.0700	\$ 0.0700	
Residential Serviced Levy Rate - Shubenacadie (SR1)	\$ 0.1900	\$ 0.1900	
Residential Serviced Levy Rate - Milford (M1)	\$ 0.3020	\$ 0.3150	\$ 0.0130
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	\$ 0.0900	\$ (0.0100)
Enfield Horne Settlement - Streetlights Rate (R3)	\$ 0.0180	\$ 0.0180	
Nine Mile River- Streetlights Rate (LN9)	\$ 0.0200	\$ 0.0200	
Sportsplex Area Rate (Commercial and Residential only)	\$ 0.0300	\$ 0.0300	
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	\$ 0.2200	
Noel Fire Department Levy (K7)	\$ 0.2200	\$ 0.2200	
Walton Fire Department Levy (K8)	\$ 0.2200	\$ 0.2200	
Gore Fire Department Levy (G1)	\$ 0.2200	\$ 0.2200	
Kennetcook Fire Department Levy (G2)	\$ 0.2200	\$ 0.2200	
Nine Mile River Fire Department Levy (G3)	\$ 0.1700	\$ 0.1700	
Rawdon Fire Department Levy (G4)	\$ 0.2300	\$ 0.2300	
Mt Uniacke Fire Department Levy (G5)	\$ 0.1520	\$ 0.1460	\$ (0.0060)
Brooklyn Fire Department Levy (G6)	\$ 0.2200	\$ 0.2200	
Wastewater Management Fee (rate/1,000 gallons of water)(Full Recovery \$11.12)	\$ 9.00	\$ 10.00	\$ 1.00
Wastewater Management Fee (rate/cubic metre)(Full Recovery \$2.45)	\$ 1.98	\$ 2.20	\$ 0.22

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

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

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

ALL INCLUSIVE RATES:

	2019 Rate	2020 Rate	Increase (Decrease)
<b>Elmsdale - Residential Serviced</b>			
Urban Service Rate	\$ 0.0700	\$ 0.0700	
General Tax Rate - Residential	\$ 0.8527	\$ 0.8507	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 1.0927	\$ 1.0907	\$ (0.0020)
<b>Elmsdale - Commercial Serviced</b>			
Urban Service Rate	\$ 0.7100	\$ 0.6570	
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 3.4800	\$ 3.4270	\$ (0.0530)
<b>Enfield - Residential Serviced</b>			
Urban Service Rate	\$ 0.0700	\$ 0.0700	
General Tax Rate - Residential	\$ 0.8527	\$ 0.8507	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1200	\$ 0.1200	
	\$ 1.0727	\$ 1.0707	\$ (0.0020)
<b>Enfield - Residential Unserviced (Sidewalks/Streetlights)</b>			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8527	\$ 0.8507	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1200	\$ 0.1200	
	\$ 1.0427	\$ 1.0407	\$ (0.0020)
<b>Enfield/Grand Lake - Residential Unserviced (Streetlights only)</b>			
Urban Service Rate	\$ 0.0180	\$ 0.0180	
General Tax Rate - Residential	\$ 0.8527	\$ 0.8507	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1200	\$ 0.1200	
	\$ 1.0207	\$ 1.0187	\$ (0.0020)
<b>Enfield - Commercial Serviced</b>			
Urban Service Rate	\$ 0.7100	\$ 0.6570	
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1200	\$ 0.1200	
	\$ 3.4600	\$ 3.4070	\$ (0.0530)
<b>Gore-Residential</b>			
General Tax Rate - Residential	\$ 0.8527	\$ 0.8507	
Fire	\$ 0.2200	\$ 0.2200	
	\$ 1.0727	\$ 1.0707	\$ (0.0020)



**ALL INCLUSIVE RATES:**

	2019 Rate	2020 Rate	Increase (Decrease)
<b>Gore-Commercial</b>			
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Fire	\$ 0.2200	\$ 0.2200	
	<b>\$ 2.8200</b>	<b>\$ 2.8200</b>	<b>\$ -</b>
<b>Lantz - Residential Serviced</b>			
Urban Service Rate	\$ 0.0700	\$ 0.0700	
General Tax Rate - Residential	\$ 0.8527	\$ 0.8507	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1400	\$ 0.1400	
	<b>\$ 1.0927</b>	<b>\$ 1.0907</b>	<b>\$ (0.0020)</b>
<b>Lantz - Commercial Serviced</b>			
Urban Service Rate	\$ 0.7100	\$ 0.6570	
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1400	\$ 0.1400	
	<b>\$ 3.4800</b>	<b>\$ 3.4270</b>	<b>\$ (0.0530)</b>
<b>Maitland-Residential</b>			
General Tax Rate - Residential	\$ 0.8527	\$ 0.8507	
Fire	\$ 0.2200	\$ 0.2200	
	<b>\$ 1.0727</b>	<b>\$ 1.0707</b>	<b>\$ (0.0020)</b>
<b>Maitland-Commercial</b>			
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Fire	\$ 0.2200	\$ 0.2200	
	<b>\$ 2.8200</b>	<b>\$ 2.8200</b>	<b>\$ -</b>
<b>Milford-Residential Serviced</b>			
Urban Service Rate	\$ 0.3020	\$ 0.3150	
General Tax Rate - Residential	\$ 0.8527	\$ 0.8507	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	<b>\$ 1.3547</b>	<b>\$ 1.3657</b>	<b>\$ 0.0110</b>
<b>Milford-Residential Unserviced (streetlights/sidewalks)</b>			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8527	\$ 0.8507	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	<b>\$ 1.0927</b>	<b>\$ 1.0907</b>	<b>\$ (0.0020)</b>





ALL INCLUSIVE RATES:

	2019 Rate	2020 Rate	Increase (Decrease)
<b>Milford-Residential Unserviced (sidewalks only)</b>			
Urban Service Rate	\$ 0.0200	\$ 0.0200	
General Tax Rate - Residential	\$ 0.8527	\$ 0.8507	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0727	\$ 1.0707	\$ (0.0020)
<b>Milford-Commercial Serviced</b>			
Urban Service Rate	\$ 1.2000	\$ 1.2000	
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 4.0000	\$ 4.0000	\$ -
<b>Mt Uniacke-Residential</b>			
General Tax Rate - Residential	\$ 0.8527	\$ 0.8507	
Fire	\$ 0.1520	\$ 0.1460	
Mount Uniacke Recreation	\$ 0.0070	\$ 0.0070	
Safety Streetlights L10	\$ 0.0036	\$ 0.0036	
	\$ 1.0153	\$ 1.0073	\$ (0.0080)
<b>Mt Uniacke-Commercial</b>			
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Fire	\$ 0.1520	\$ 0.1460	
Mount Uniacke Recreation	\$ 0.0070	\$ 0.0070	
Street Lights	\$ 0.0200	\$ 0.0200	
	\$ 2.7790	\$ 2.7730	\$ (0.0060)
<b>Nine Mile River-Residential</b>			
General Tax Rate - Residential	\$ 0.8527	\$ 0.8507	
Street Lights	\$ 0.0200	\$ 0.0200	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0727	\$ 1.0707	\$ (0.0020)
<b>Noel-Residential</b>			
General Tax Rate - Residential	\$ 0.8527	\$ 0.8507	
Fire	\$ 0.2200	\$ 0.2200	
	\$ 1.0727	\$ 1.0707	\$ (0.0020)
<b>Noel-Commercial</b>			
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Fire	\$ 0.2200	\$ 0.2200	
	\$ 2.8200	\$ 2.8200	\$ -



ALL INCLUSIVE RATES:

	2019 Rate	2020 Rate	Increase (Decrease)
<b>Rawdon-Residential With Streetlights</b>			
General Tax Rate - Residential	\$ 0.8527	\$ 0.8507	
Fire	\$ 0.2300	\$ 0.2300	
Street Lights	\$ 0.0430	\$ 0.0430	
	\$ 1.1257	\$ 1.1237	\$ (0.0020)
<b>Rawdon-Residential Without Streetlights</b>			
General Tax Rate - Residential	\$ 0.8527	\$ 0.8507	
Fire	\$ 0.2300	\$ 0.2300	
	\$ 1.0827	\$ 1.0807	\$ (0.0020)
<b>Rawdon-Commercial With Streetlights</b>			
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Fire	\$ 0.2300	\$ 0.2300	
Street Lights	\$ 0.0430	\$ 0.0430	
	\$ 2.8730	\$ 2.8730	\$ -
<b>Rawdon-Commercial Without Streetlights</b>			
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Fire	\$ 0.2300	\$ 0.2300	
	\$ 2.8300	\$ 2.8300	\$ -
<b>Shubenacadie-Residential Served</b>			
Urban Service Rate	\$ 0.1900	\$ 0.1900	
General Tax Rate - Residential	\$ 0.8527	\$ 0.8507	
Water utility Deficit	\$ 0.1000	\$ 0.0900	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.3427	\$ 1.3307	\$ (0.0120)
<b>Shubenacadie-Residential Unserved (streetlights/sidewalks)</b>			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8527	\$ 0.8507	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0927	\$ 1.0907	\$ (0.0020)
<b>Shubenacadie-Residential Unserved (sidewalks only)</b>			
Urban Service Rate	\$ 0.0200	\$ 0.0200	
General Tax Rate - Residential	\$ 0.8527	\$ 0.8507	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0727	\$ 1.0707	\$ (0.0020)
<b>Shubenacadie-Commercial Served</b>			
Urban Service Rate	\$ 0.7100	\$ 0.6570	
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Water utility Deficit	\$ 0.1000	\$ 0.0900	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 3.6100	\$ 3.5470	\$ (0.0630)

# URBAN SERVICE RATES

			2019/2020		2020/2021
			Projection	Budget	Budget
<b>Revenues</b>					
Residential Serviced Levy	GL 4015	\$ 490,374	\$ 490,748	\$ 514,548	
Wastewater Management Fee	GL 4017	1,035,000	1,035,000	1,150,000	
Differential Rate Shubie/Milford	GL 4015	89,487	89,487	90,876	
Commercial Serviced Levy	GL 4015	555,773	557,049	521,413	
Outside Serviced Area Levy	GL 4015	30,158	29,883	30,701	
Grant from Deed Transfer Tax	GL 5825	400,000	400,000	400,000	
Sewer Usage Revenue	GL 5301	9,579	11,700	10,600	
Sewer Hook-Up Revenue	GL 5130	31,000	26,000	30,500	
Federal Properties - Grant in Lieu	GL 4301	9,191	10,103	9,191	
Irving Servicing Agreement	GL 5426	136,417	137,503	137,633	
Obligatory Infra Revenue	GL 4815	-	-	215,000	
			<b>\$ 2,786,979</b>	<b>\$ 2,787,473</b>	<b>\$ 3,110,463</b>
<b>Expenditures</b>					
Operating Costs		\$ 1,904,209	\$ 1,711,928	\$ 1,790,759	
Professional Fees		17,075	16,625	272,200	
Streetlights Expense		36,290	35,060	39,450	
Hydrant Expense		543,345	543,345	547,137	
Debt charges - Sidewalks		504,016	504,016	490,043	
Debt charges - Sewers		148,553	148,553	148,249	
Debt charges - Streetlights		36,210	36,210	36,157	
Transfers to/(from) Reserves		(362,768)	(208,264)	(213,532)	
			<b>\$ 2,826,930</b>	<b>\$ 2,787,473</b>	<b>\$ 3,110,463</b>
<b>Operating (Income) Loss</b>			<b>\$ 39,951</b>	<b>\$ -</b>	<b>\$ -</b>

ASSESSMENT VALUES AND RATES	One ¢ Raises	2019/2020		2020/2021 USR Rates
		USR Rates	Increase/ (Decrease)	
Residential Serviced Levy (R1-SR1-M1)	\$ 61,669			
Wastewater Management Fee		\$ 9	\$ 1	\$ 10
Commercial Serviced Levy (R2 & SR2)	\$ 7,808			
Milford/Shubenacadie (SW/SL-R4)	\$ 4,267			
Milford SW Only (R5)	\$ 2,364			
Enfield/Elmsdale/Shubenacadie SW Only (R6)	\$ 4,452			
Reg'l Residential Serviced Levy	R1	\$ 0.212	\$ 0.013	\$ 0.225
Adjustment for Wastewater Fee		\$ (0.142)	\$ (0.013)	\$ (0.155)
<b>Billable Regional Residential USR</b>		<b>\$ 0.070</b>	<b>\$ -</b>	<b>\$ 0.070</b>
Shubie Residential Serviced Levy	SR1	\$ 0.212	\$ 0.013	\$ 0.225
Shubie USR Surcharge		\$ 0.120		\$ 0.120
<b>Adjustment for Wastewater Fee</b>		<b>\$ (0.142)</b>	<b>\$ (0.013)</b>	<b>\$ (0.155)</b>
Billable Shubie Residential USR		\$ 0.190	\$ -	\$ 0.190
Milford Residential Serviced Levy	MR1	\$ 0.212	\$ 0.013	\$ 0.225
Milford USR Surcharge		\$ 0.090		\$ 0.090
<b>Adjustment for Wastewater Fee</b>		<b>\$ -</b>		<b>\$ -</b>
Billable Milford Residential USR		\$ 0.302	\$ 0.013	\$ 0.315
Reg'l & Shubie Commercial Serviced Levy	R2	\$ 1.200	\$ -	\$ 1.200
Adjustment for Wastewater Fee		\$ (0.490)	\$ (0.053)	\$ (0.543)
<b>Billable Regl/Shub Commercial USR</b>		<b>\$ 0.710</b>	<b>\$ (0.053)</b>	<b>\$ 0.657</b>
Milford Commercial Serviced Levy	MR2	\$ 1.200	\$ -	\$ 1.200
Adjustment for Wastewater Fee		\$ -	\$ -	\$ -
Billable Milford Commercial USR		\$ 1.200	\$ -	\$ 1.200
Urban Sidewalks & Streetlights - SW/SL	R4	\$ 0.040	\$ -	\$ 0.040
Urban Sidewalks Rate - SW	R5	\$ 0.020	\$ -	\$ 0.020
Urban Sidewalks Rate - SW	R6	\$ 0.020	\$ -	\$ 0.020

## URBAN SERVICE RATES

The Urban Service Rate (USR) captures revenue and expenses for the entire corridor district, both fully and partially serviced areas. Services include streetlights, sidewalks, wastewater services and hydrants. The draft budget for 2020/2021 reflects an increase of 1.3 cents in the residential serviced rates and no change 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 2020/2021 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 2019/2020.
- All residents in the corridor who pay for Sidewalks only will pay 2¢, the same as 2019/2020.

In 2020, 40% of the Deed Transfer Tax (DTT) revenue collected by the Municipality of East Hants, to a maximum of \$400,000 which is budgeted, is to be granted to the USR.

## WASTEWATER MANAGEMENT FEE

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

In 2020, an additional \$0.22 per cubic metre (\$1.00/1,000 gallons of water consumed) has been added to the WWMF - the charge will be \$2.20 per cubic metre (2019: \$1.98) or \$10.00 per 1,000 gallons (2019: \$9.00). To offset the increase in the WWMF, the USR will decrease by 1.3 cents for residential accounts and 5.3 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 fire protection costs have been set at \$547,137 (2019 Budget: \$543,345), based on the formula approved by the NSUARB.

## DEBT CHARGES

In 2020 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 2020, \$60,400 of principal and interest savings from retired debt (paid in prior budgets) are also transferred to this fund. This will allow the USR to pay all sidewalk balloon payments over the next five years.

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

## OTHER STREETLIGHT AREA RATES

Enfield Grand Lake Streetlights	2019/2020		2020/2021
	Projection	Budget	Budget
<b>Revenues</b>			
Area rate revenue (GL 4015)	\$ (27,368)	\$ (27,277)	\$ (27,958)
<b>Expenditures</b>			
Power, Maintenance, Insurance & Debt	\$ 20,709	\$ 23,711	\$ 23,941
Transfer to(from) reserves	\$ 6,659	\$ 3,566	\$ 4,017
<b>Operating (income) loss</b>	\$ -	\$ -	\$ -
<b>Assessment Values and Rates</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
Assessment - Enfield Horne Settlement	\$ 152,044,444	\$ 151,539,200	\$ 155,322,800
R3 Rate - Enfield Horne Settlement	\$ 0.018	\$ 0.018	\$ 0.018

Mount Uniacke Park/Subdivision	2019/2020		2020/2021
	Projection	Budget	Budget
<b>Revenues</b>			
Area rate revenue (GL 4015)	\$ (4,328)	\$ (4,328)	\$ (4,511)
<b>Expenditures</b>			
Power, Maintenance, Insurance & Debt	\$ 2,674	\$ 3,290	\$ 3,896
Transfer to(from) reserves	\$ 1,654	\$ 1,038	\$ 615
<b>Operating (income) loss</b>	\$ -	\$ -	\$ -
<b>Assessment Values and Rates</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
Assessment - Mount Uniacke	\$ 21,640,000	\$ 21,639,200	\$ 22,555,300
L9 Rate - Mount Uniacke	\$ 0.020	\$ 0.020	\$ 0.020

Mount Uniacke Safety Lights	2019/2020		2020/2021
	Projection	Budget	Budget
<b>Revenues</b>			
Area rate revenue (GL 4015)	\$ (11,570)	\$ (11,522)	\$ (12,090)
<b>Expenditures</b>			
Power, Maintenance, Insurance & Debt	\$ 9,272	\$ 11,095	\$ 12,016
Transfer to(from) reserves	\$ 2,298	\$ 427	\$ 74
<b>Operating (income) loss</b>	\$ -	\$ -	\$ -
<b>Assessment Values and Rates</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
Assessment - Mount Uniacke	\$ 321,388,889	\$ 320,056,200	\$ 335,833,600
L10 Rate - Mount Uniacke	\$ 0.0036	\$ 0.0036	\$ 0.0036

## OTHER STREETLIGHT AREA RATES (CONTINUED)

Nine Mile River Streetlights	2019/2020		2020/2021
	Projection	Budget	Budget
<b>Revenues</b>			
Area rate revenue (GL 4015)	\$ (35,080)	\$ (35,166)	\$ (36,505)
<b>Expenditures</b>			
Power, Maintenance, Insurance & Debt	\$ 31,747	\$ 35,288	\$ 36,105
Transfer to(from) reserves	\$ 3,333	\$ (122)	\$ 400
<b>Operating (income) loss</b>	\$ -	\$ -	\$ -
<b>Assessment Values and Rates</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
Assessment - Nine Mile River	\$ 140,320,000	\$ 175,829,200	\$ 182,523,200
LN9 Rate - Nine Mile River	\$ 0.025	\$ 0.025	\$ 0.020

Rawdon Streetlights	2019/2020		2020/2021
	Projection	Budget	Budget
<b>Revenues</b>			
Area rate revenue (GL 4015)	\$ (3,462)	\$ (3,462)	\$ (3,496)
<b>Expenditures</b>			
Power, Maintenance, Insurance & Debt	\$ 2,055	\$ 3,027	\$ 3,076
Transfer to(from) reserves	\$ 1,407	\$ 435	\$ 420
<b>Operating (income) loss</b>	\$ -	\$ -	\$ -
<b>Assessment Values and Rates</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
Assessment - Rawdon	\$ 8,051,163	\$ 8,050,700	\$ 8,130,100
L8 Rate - Rawdon	\$ 0.043	\$ 0.043	\$ 0.043

# FIRE DEPARTMENT AREA RATES

Department	Estimated Assessment 20/21 as per Simulation	Estimated Levy 20/21	Actual Levy 19/20	Difference in Levy 19/20 & 20/21	Fire Levy Code	Estimated Rate 20/21	Actual Rate 19/20
Enfield	\$ 409,636,200	\$ 491,563	\$ 473,405	\$ 18,158	K1	0.12	0.12
Elmsdale	\$ 286,797,800	\$ 401,517	\$ 388,473	\$ 13,044	K2	0.14	0.14
Lantz	\$ 175,393,600	\$ 245,551	\$ 237,018	\$ 8,533	K3	0.14	0.14
Milford	\$ 87,425,800	\$ 148,624	\$ 146,527	\$ 2,097	K4	0.17	0.17
Shubenacadie	\$ 126,314,500	\$ 214,735	\$ 209,252	\$ 5,483	K5	0.17	0.17
Maitland	\$ 47,542,300	\$ 104,593	\$ 102,346	\$ 2,247	K6	0.22	0.22
Noel	\$ 51,265,400	\$ 112,784	\$ 110,038	\$ 2,746	K7	0.22	0.22
Walton	\$ 16,462,500	\$ 36,218	\$ 35,185	\$ 1,033	K8	0.22	0.22
Gore	\$ 37,712,600	\$ 82,968	\$ 81,470	\$ 1,498	G1	0.22	0.22
Kennetcook	\$ 42,313,000	\$ 93,089	\$ 88,799	\$ 4,290	G2	0.22	0.22
Nine Mile River	\$ 99,465,600	\$ 169,092	\$ 163,396	\$ 5,696	G3	0.17	0.17
Rawdon	\$ 60,163,100	\$ 138,375	\$ 135,719	\$ 2,656	G4	0.23	0.23
Mount Uniacke	\$ 363,052,300	\$ 530,056	\$ 526,822	\$ 3,234	G5	0.146	0.152
Brooklyn	\$ 24,653,000	\$ 54,237	\$ 51,519	\$ 2,718	G6	0.22	0.22
TOTAL		\$ 2,823,402	\$ 2,749,969	\$ 73,433			

There is one proposed rate change (0.6 of a cent decrease) relating to the Mount Uniacke fire department. All other rates remain unchanged in the 2020/2021 budget. 2019/2020 was the final year for the one cent rate increases (5-year Council approved plan) for Maitland, Noel, Walton, Gore, Kennetcook, Rawdon and Brooklyn.





# NON-DEPARTMENTAL REVENUE & EXPENSES

## GENERAL REVENUE

GENERAL REVENUE	2019/2020 Projection	2019/2020 Budget	2020/2021 Budget
4000 RESIDENTIAL TAXES	\$ (13,633,654)	\$ (13,646,652)	\$ (14,095,826)
4001 COMMERCIAL TAXES	\$ (3,748,764)	\$ (3,776,820)	\$ (3,785,317)
4002 RESOURCE TAXES	\$ (445,631)	\$ (444,230)	\$ (454,382)
4010 FOREST PROPERTY	\$ (23,411)	\$ (23,411)	\$ (23,428)
4012 FOREST PROPERTY	\$ (44,787)	\$ (44,737)	\$ (44,550)
4015 OTHER AREA RATES	\$ (39,715)	\$ (39,723)	\$ (40,533)
4018 WIND FARM TAX	\$ (80,582)	\$ (80,582)	\$ (81,388)
4030 EAST HANTS SPORTSPLEX LEVY	\$ (324,813)	\$ (325,338)	\$ (335,815)
4070 MTT GRANT	\$ (109,476)	\$ (110,000)	\$ (110,000)
4090 DEED TRANSFER TAX	\$ (1,453,000)	\$ (1,300,000)	\$ (1,350,000)
4110 FRONTAGE CHARGES	\$ (20,931)	\$ (22,620)	\$ (17,603)
4850 WASTE TRANSFER DU FEE	\$ (2,236,300)	\$ (2,241,140)	\$ (2,278,320)
4351 NOVA SCOTIA POWER	\$ (2,796)	\$ (2,650)	\$ (2,730)
5555 HST OFFSET PAYMENT	\$ (64,684)	\$ (92,000)	\$ (73,500)
<b>* TAXES</b>	<b>\$ (22,228,544)</b>	<b>\$ (22,149,903)</b>	<b>\$ (22,693,392)</b>
4300 CROWN LANDS GRANT IN LIEU	\$ (44,629)	\$ (44,629)	\$ (44,629)
4301 FEDERAL PROPERTY - GRANT IN LIEU	\$ (37,491)	\$ (38,680)	\$ (37,491)
4320 PROVINCIAL PROPERTY GRANT IN LIEU	\$ (108,806)	\$ (87,338)	\$ (118,589)
<b>* GRANTS IN LIEU</b>	<b>\$ (190,926)</b>	<b>\$ (170,647)</b>	<b>\$ (200,709)</b>
4360 ADMINISTRATION FEES	\$ (256,831)	\$ (284,603)	\$ (502,095)
4361 NSF FEES	\$ (400)	\$ (400)	\$ (400)
4700 TAX CERTIFICATES	\$ (38,798)	\$ (33,240)	\$ (34,680)
4751 RECORDS INQUIRIES	\$ (73,995)	\$ (71,390)	\$ (72,760)
4810 CASH OVER/SHORT	\$ (109)	\$ -	\$ -
5020 SPONSORSHIPS/DONATIONS	\$ (930)	\$ (1,000)	\$ (1,000)
<b>* SALE OF SERVICES</b>	<b>\$ (371,063)</b>	<b>\$ (390,633)</b>	<b>\$ (610,935)</b>

## NON-DEPARTMENTAL REVENUE & EXPENSES (CONTINUED)

GENERAL REVENUE	2019/2020 Projection	2019/2020 Budget	2020/2021 Budget
5151 PROTECTIVE SERVICES FINES	\$ (46,005)	\$ (38,000)	\$ (45,300)
5351 RETURN ON INVESTMENTS	\$ (157,500)	\$ (100,000)	\$ (145,000)
5401 INTEREST ON OUTSTANDING TAXES	\$ (140,947)	\$ (137,000)	\$ (135,000)
5426 MISCELLANEOUS REVENUE	\$ (4,902)	\$ (4,000)	\$ (4,000)
5450 INTEREST ON OTHER RECEIVABLES	\$ (1,500)	\$ (470)	\$ (660)
<b>* REVENUE FROM OWN SOURCES</b>	<b>\$ (350,854)</b>	<b>\$ (279,470)</b>	<b>\$ (329,960)</b>
5440 FARM PROPERTY ACREAGE	\$ (116,024)	\$ (116,731)	\$ (117,184)
5540 STUDENT/EMPLOYMENT FUNDING	\$ (9,000)	\$ (9,000)	\$ -
<b>* TRANSFERS FROM OTHER GOVTS/AGENCIE</b>	<b>\$ (125,024)</b>	<b>\$ (125,731)</b>	<b>\$ (117,184)</b>
5825 OTHER TRANSFERS	\$ (505,000)	\$ (505,000)	\$ (460,500)
<b>* TRANSFER FROM OWN RESERVE/AGENCIES</b>	<b>\$ (505,000)</b>	<b>\$ (505,000)</b>	<b>\$ (460,500)</b>
<b>** REVENUES</b>	<b>\$ (23,771,411)</b>	<b>\$ (23,621,384)</b>	<b>\$ (24,412,680)</b>
<b>*** TOTAL REVENUE</b>	<b>\$ (23,771,411)</b>	<b>\$ (23,621,384)</b>	<b>\$ (24,412,680)</b>



## TRANSFERS & APPROPRIATIONS

TRANSFERS AND APPROPRIATIONS	2019/2020 Projection	2019/2020 Budget	2020/2021 Budget
4345 FIRE PROTECTION	\$ (2,752,025)	\$ (2,752,025)	\$ (2,823,402)
* TAXES	\$ (2,752,025)	\$ (2,752,025)	\$ (2,823,402)
4346 FIRE DEBT CHARGE RECOVERY REVENUE	\$ (30,286)	\$ (30,286)	\$ (30,254)
* REVENUE FROM OWN SOURCES	\$ (30,286)	\$ (30,286)	\$ (30,254)
** REVENUES	\$ (2,782,311)	\$ (2,782,311)	\$ (2,853,656)
* STAFF TRAINING AND EDUCATION	\$ 10,000	\$ 10,000	\$ 10,000
6195 FIRE PROTECTION	\$ 2,752,025	\$ 2,752,025	\$ 2,823,402
8100 PROFESSIONAL SERVICES	\$ 7,509	\$ 7,509	\$ 7,659
* SERVICES ACQUIRED	\$ 2,759,534	\$ 2,759,534	\$ 2,831,061
8150 GRANTS/SUBSIDIES TO ORGANIZATIONS	\$ 58,172	\$ 58,172	\$ 58,753
* GRANTS TO GROUPS	\$ 58,172	\$ 58,172	\$ 58,753
8195 PUBLIC HOUSING/SENIOR CITIZENS	\$ 66,847	\$ 60,900	\$ 64,060
9650 APPROPRIATION TO SCHOOL BOARD	\$ 5,296,776	\$ 5,296,776	\$ 5,487,400
9660 APPROPRIATION TO REGIONAL LIBRARY	\$ 141,986	\$ 143,406	\$ 165,436
9670 APPROPRIATION TO AREA RATES	\$ 400,000	\$ 400,000	\$ 400,000
9725 RCMP	\$ 3,703,273	\$ 3,703,273	\$ 3,782,557
9727 CORRECTIONS	\$ 290,052	\$ 291,500	\$ 293,000
* TRANSFERS TO AGENCIES	\$ 9,898,934	\$ 9,895,855	\$ 10,192,453
9610 APPROP SRF CAPITAL	\$ 328,911	\$ 328,911	\$ 10,600
9620 APPROP SRF OP	\$ (561,360)	\$ (235,979)	\$ (602,709)
9630 APPROPRIATION TO CAPITAL FUND	\$ 67,000	\$ 67,000	\$ 70,000
* TRANSFERS TO OWN RESERVES	\$ (165,449)	\$ 159,932	\$ (522,109)

## TRANSFERS & APPROPRIATIONS (CONTINUED)

TRANSFERS AND APPROPRIATIONS	2019/2020 Projection	2019/2020 Budget	2020/2021 Budget
9035 INTEREST ON LANTZ FIRE DEPT DEBT	\$ 12,087	\$ 12,087	\$ 11,119
9045 INTEREST LOCAL IMPROVEMENT OTHER	\$ 344	\$ 344	\$ 191
9075 INT FIRE COMM DEBT	\$ 566	\$ 566	\$ 222
9116 INTEREST ON SPORTSPLEX DEBT	\$ 111,537	\$ 111,537	\$ 104,316
9118 INTEREST ON HOSPITAL DEBT	\$ 36,383	\$ 36,383	\$ 34,791
9130 PRINCIPAL ON BUILDING DEBT	\$ 230,000	\$ 230,000	\$ 430,000
9135 PRINCIPAL ON LANTZ FIRE DEPT DEBT	\$ 18,200	\$ 18,200	\$ 19,135
9140 PRINCIPAL ON LANDFILL DEBT	\$ 60,051	\$ 60,051	\$ 63,065
9150 PRINCIPAL ON PAVING DEBT	\$ 18,700	\$ 18,700	\$ 12,600
9155 PRIN LOCAL IMP OTHER	\$ 2,938	\$ 2,938	\$ 3,076
9175 PRIN FIRE COMM DEBT	\$ 8,988	\$ 8,988	\$ 9,379
9185 PRINCIPAL ON STORM WATER DEBT	\$ 1,708	\$ 1,708	\$ 1,794
9200 PRINCIPAL ON INDUSTRIAL PARK DEBT	\$ 183,227	\$ 183,227	\$ 403,924
9205 PRINCIPAL ON STREETLIGHT DEBT	\$ 76	\$ 76	\$ 78
9215 PRINCIPAL ON TOURISM DEBT	\$ 28,000	\$ 28,000	\$ 28,000
9226 DEBENTURE ISSUANCE COSTS	\$ 2,364	\$ 2,364	\$ 2,364
9228 PRINCIPAL ON HOSPITAL DEBT	\$ 32,770	\$ 32,770	\$ 34,564
9229 PRINCIPAL ON SPORTSPLEX DEBT	\$ 156,047	\$ 156,047	\$ 163,523
* FISCAL SERVICES/DEBT	\$ 903,986	\$ 903,986	\$ 1,322,141
** EXPENSES	\$ 13,465,177	\$ 13,787,479	\$ 13,892,299
*** TOTAL EXPENDITURE (REVENUE)	\$ 10,682,866	\$ 11,005,168	\$ 11,038,643

## Fire Department Revenue & Expenses

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

Council reserve transfers for 2020/2021 are \$12,957 for the Emergency Fire Grant and \$3,000 for self-insuring the TMR2 radios.

## Provincially Assigned Expenses

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

### Low Income Housing

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

### Education

Under the terms of a provincial Memorandum of Understanding (MOU), the Province charges a mandatory education tax rate each year, based on the total uniform assessment of each Municipality, thereby establishing the minimum property taxpayer contribution to the local School Board. The last revision of the Memorandum of Understanding between the NSFM and the Province had fixed the contribution rates at the 2010/2011 levels. The percentage of the overall uniform assessment is not known at budget time; the budget for 2020/2021 has been prepared with an overall increase of 3.6% for education costs.

### Libraries

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

### Policing

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

The total cost per officer is approximately \$163,098 (2019: \$159,737), including shared services. This represents a 2.1% increase for 2020/2021. The proposed budget includes a total of \$31,296 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 2020 budget includes a proposed transfer of \$179,979 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 2020/2021:

	Budget 2020/2021		Cost Centre
	To Reserve	From Reserve	
<b>General Fund - CAPITAL GL 9610</b>			
Elmsdale Business Park Pylon Sign Revenue	\$ 10,600		fiscalserv
<b>Total FISCALSERV GL 9610</b>		<b>\$ 10,600</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
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	\$ 40,533		fiscalserv
Sportsplex Variance	\$ 76,146		fiscalserv
CAO's Office - Online Services Project		\$ (25,000)	fiscalserv
CAO's Office - Website Accessibility		\$ (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		\$ (7,000)	fiscalserv
CAO's Office - Wayfinding Signage		\$ (10,000)	fiscalserv
CAO's Office - Election Preparation		\$ (5,000)	fiscalserv
CAO's Office - Election		\$ (109,000)	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		\$ (77,000)	fiscalserv
CAO's Office - Information Management (Integration)		\$ (10,000)	fiscalserv
CAO's Office - Service Management		\$ (10,000)	fiscalserv
CAO's Office - Legal Fees		\$ (80,000)	fiscalserv
CAO's Office - Physician Recruitment		\$ (10,000)	fiscalserv
CAO's Office - Advertising		\$ (1,500)	fiscalserv

General Fund - OPERATING GL 9620 (Cont'd)	Budget 2020/2021		Cost Centre
	To Reserve	From Reserve	
Council - Council Renumeration/Travel		\$ (30,000)	fiscalserv
Council - Training		\$ (2,500)	fiscalserv
Council - Advertising		\$ (7,500)	fiscalserv
EBD - Business Attraction		\$ (2,500)	fiscalserv
EBD - Better Internet Partnership		\$ (5,000)	fiscalserv
EBD - Workforce Development Plan		\$ (15,000)	fiscalserv
EBD - Transit Pre Pilot Implementation		\$ (25,000)	fiscalserv
EBD - Mt Uniacke Park Pole Installation		\$ (2,000)	fiscalserv
EBD - Video Production		\$ (5,000)	fiscalserv
EBD - Advertising		\$ (2,000)	fiscalserv
Finance - Assessment CAP Awareness		\$ (5,000)	fiscalserv
Finance - Comprehensive Pension Plan		\$ (30,000)	fiscalserv
Finance - Actuarial Sick Plan		\$ (3,000)	fiscalserv
Finance - Special Pension Payment		\$ (114,366)	fiscalserv
I&O - Organics Carts		\$ (30,000)	fiscalserv
I&O - Repairs to ground for scales		\$ (4,000)	fiscalserv
I&O - Organics Structural Report		\$ (15,000)	fiscalserv
I&O - Asphalt Patching		\$ (15,000)	fiscalserv
I&O - Dynamic Road Speed Sign		\$ (5,500)	fiscalserv
I&O - Vegetation Growth		\$ (15,000)	fiscalserv
P&D - GPS Upgrade		\$ (8,000)	fiscalserv
P&D - Milford Groundwater Study		\$ (8,000)	fiscalserv
P&D - Advertising		\$ (10,000)	fiscalserv
PRC - Disposal of Property Migration & Registry Fees		\$ (31,500)	fiscalserv
PRC - Advertising for disposal of properties		\$ (5,000)	fiscalserv
PRC - Elmsdale Former School Operations (net of revenue)		\$ (51,039)	fiscalserv
PRC - Tin Smith Roof Repairs & Gutter		\$ (6,000)	fiscalserv
PRC - EH Horne Driveway Repairs		\$ (8,000)	fiscalserv
PRC - Mount Uniacke Library Renovations		\$ (43,000)	fiscalserv
PRC - Tourism Promotion		\$ (5,000)	fiscalserv
PRC - Collateral - content & graphic design		\$ (5,000)	fiscalserv
PRC - Inspection for Parks		\$ (15,000)	fiscalserv
PRC - Fundy Tidal Reinstat Septic System		\$ (8,000)	fiscalserv
PRC - Aquatic Centre Operations		\$ (50,000)	fiscalserv
PRC - Aquatic Wages		\$ (29,908)	fiscalserv
PRC - Balloon Principal Payment LEMC		\$ (164,605)	fiscalserv
PRC - Parksadmin (Lawn Mower/Trailer)		\$ (3,000)	fiscalserv
Balloon Principal Payment Business Park		\$ (197,005)	fiscalserv
Transfers Regional Library		\$ (22,030)	fiscalserv
Transfer to reserves surplus from DU Charge	\$ 179,979		fiscalserv
Special Pension Payments	\$ 30,000		fiscalserv
Transfer to Contingency	\$ 2,889		fiscalserv
<b>Total FISCALSERV GL 9620</b>	<b>\$ (601,406)</b>		





General Fund - OPERATING GL 9620 (Cont'd)	Budget 2020/2021		Cost Centre
	To Reserve	From Reserve	
Fire Risk Assessment-Emergency Grant Fund		\$ (7,659)	fireexp
Fire Debt Charge Recovery - Communication Project		\$ (9,601)	fireexp
Emergency Fire Grant Reserve	\$ 12,957		fireexp
Self-insuring TMR2 Radios	\$ 3,000		fireexp
<b>Total FIREEXP GL 9620</b>	<b>\$ (1,303)</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	\$ 70,000		fiscalserv
<b>Total FISCALSERV GL 9630</b>	<b>\$ 70,000</b>		

Other Lights - Operating Reserve GL 9620	\$ 5,526		fislights
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#### Urban Service Rate Reserve Transfers

General Fund - CAPITAL GL 9610			
Gas Tax Funds for Sidewalk/Sewer Debt		\$ (460,500)	fiscalcsr
<b>Total FISCAL CSR GL 9610</b>		<b>\$ (460,500)</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	\$ 20,320		fiscalcsr
Lagoon Vegetative Growth	\$ 6,000		fiscalcsr
Lagoon driveway/dumping area		\$ (20,000)	fiscalcsr
Lagoon Vegetative Growth		\$ (7,500)	fiscalcsr
Pinehill Lift Station Repairs Sealing		\$ (15,000)	fiscalcsr
Custom cable for generator		\$ (8,000)	fiscalcsr
UV Bulbs Replacement		\$ (5,000)	fiscalcsr
Sidewalks - Snow Removal		\$ (20,000)	fiscalcsr
Sidewalks - crack sealing		\$ (20,000)	fiscalcsr
Sidewalk Corner of Hwy2/MillVillage Road rehab		\$ (10,000)	fiscalcsr
Optimization study for the plant		\$ (60,000)	fiscalcsr
Wastewater Truck	\$ 30,000		fiscalcsr
Wastewater Expenditures	\$ 60,000		fiscalcsr
Transfer to surplus	\$ 1,748		fiscalcsr
<b>Total FISCAL CSR GL 9620</b>	<b>\$ 246,968</b>		

