

BUDGET AND TAX ANALYSIS

2015/2016

February 26th, 2015 (Projections
Updated on March 25, 2015 & Revised Rural Fire
Department Rates Oct 6, 2015)



EAST HANTS
We live it!

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INTRODUCTION

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

East Hants is a combined rural/urban Municipality adjacent to the Municipalities of Colchester, Halifax Regional Municipality and West Hants. Demographic statistics from the 2011 Census released by Statistics Canada only provided the population growth; therefore, available statistics from the 2006 Census along with the 2011 population growth are summarized as follows:

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

According to the 2015 Property Valuation Services Corporation (PVSC), an agency of the Government of Nova Scotia, East Hants has 9,797 households (2014: 9,733) on an area of 466,426 acres, or 1,909 square kilometers. The majority of this population is concentrated along two key transportation routes running from Halifax to Truro (Highway 102 & Highway 2) and from Halifax to Windsor (Highway 101 & Highway 1).

East Hants has 37,288 acres (2014: 37,463) of tax exempt farm land and 97,439 acres (2014: 97,439) of exempt provincial forest property. This tax exempt property constitutes 28.9% (2014: 28.9%) of the total area. In addition, there are 56,283 acres (2014: 57,673) of exempt commercial forest property and 172,313 acres (2014: 174,566) of resource forest property, which is taxed marginally at 41 and 26 cents per acre, respectively. The total exempt and marginally taxed land constitutes 77.9% (2014: 78.7%) of the total area of East Hants. In 2014 PVSC undertook a review of farm and forest property; Phase 1 has resulted in a shift of forest and farm lands to resource taxable, demonstrated through a \$1.6 million increase in resource taxable (2014: \$655,200).

The distribution of homes is not proportional across the Municipality. In 2015 they are distributed as follows:

Dwelling Unit Comparison (#)	2014	2014 %	2015	2015 %
Serviced Districts of Enfield (1), Elmsdale, Lantz	2,381	24%	2,415	25%
Districts of Milford and Shubenacadie	1,360	14%	1,361	14%

Dwelling Unit Comparison (#)	2014	2014 %	2015	2015 %
Districts of Nine Mile River, Enfield (10)	1,438	15%	1,458	15%
Districts of Rawdon/Maitland/Noel/Gore	2,870	30%	2,864	29%
Districts of Mount Uniacke	1,684	17%	1,699	17%
Total Dwelling Units	9,733	100%	9,797	100%

The 2015 assessment roll shows an increase of 64 dwelling units from 2014 (2014: 73). Significant increases include the following:

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

East Hants residential construction remains relatively strong. In calendar year 2014, 229 permits were issued for (2013: 228) residential units (including new construction and renovations).

Homes also continue to change hands at a steady pace. During 2013/2014, approximately 376 homes (2012/2013: 418) changed hands, 33 % (2012/2013: 32%) of which were in the districts of Enfield (1), Elmsdale, and Lantz. Another 14% (2012/2013: 10%) relate to Milford and Shubenacadie, 18% (2012/2013: 17%) to Nine Mile River and Enfield Horne Settlement, 16% (2012/2013: 22%) to Mount Uniacke, and the balance 19% (2012/2013: 19%) to Districts 5, 6, 8, and 11.

East Hants is well-positioned to attract business and has a 15 year Economic Development Plan and 5 year work plan to drive development initiatives. Many strengths work in favour of the Municipality, such as proximity to Highway 102 and the airport, and access to mainline rail service. Also, East Hants boasts abundant natural resources, and the stunning Glooscap Trail, which features coastline access to the world’s highest tides. Burntcoat Park is under development to become a signature tourism destination for Nova Scotia. However, proximity to the Halifax Regional Municipality (HRM) results in substantial competition for commercial/industrial development.

Commercial assessment growth remains a challenge. For the 2015 assessment roll, two (2014: 1) new commercial accounts have been added, totaling \$166,000 (2014: \$728,400) assessment value. Total commercial assessments increased by 4.83% in 2015 (2014: 4%), net of commercial exempt properties. Significant new & redevelopment of existing commercial properties was strong in 2014.

The average residential assessment based on CAP is \$144,985 (2014: \$139,443). Residential assessments account for 90% (2014: 90%) of all taxable assessments, net of exempt properties. The Municipality strives to decrease this ratio to 80% by attracting new businesses and fostering business growth through its Economic Development Strategy. Achievement of this objective would reduce the tax burden on an average homeowner by 35%¹.

¹ Based on 9,797 dwelling units, using 2014 tax rates.



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

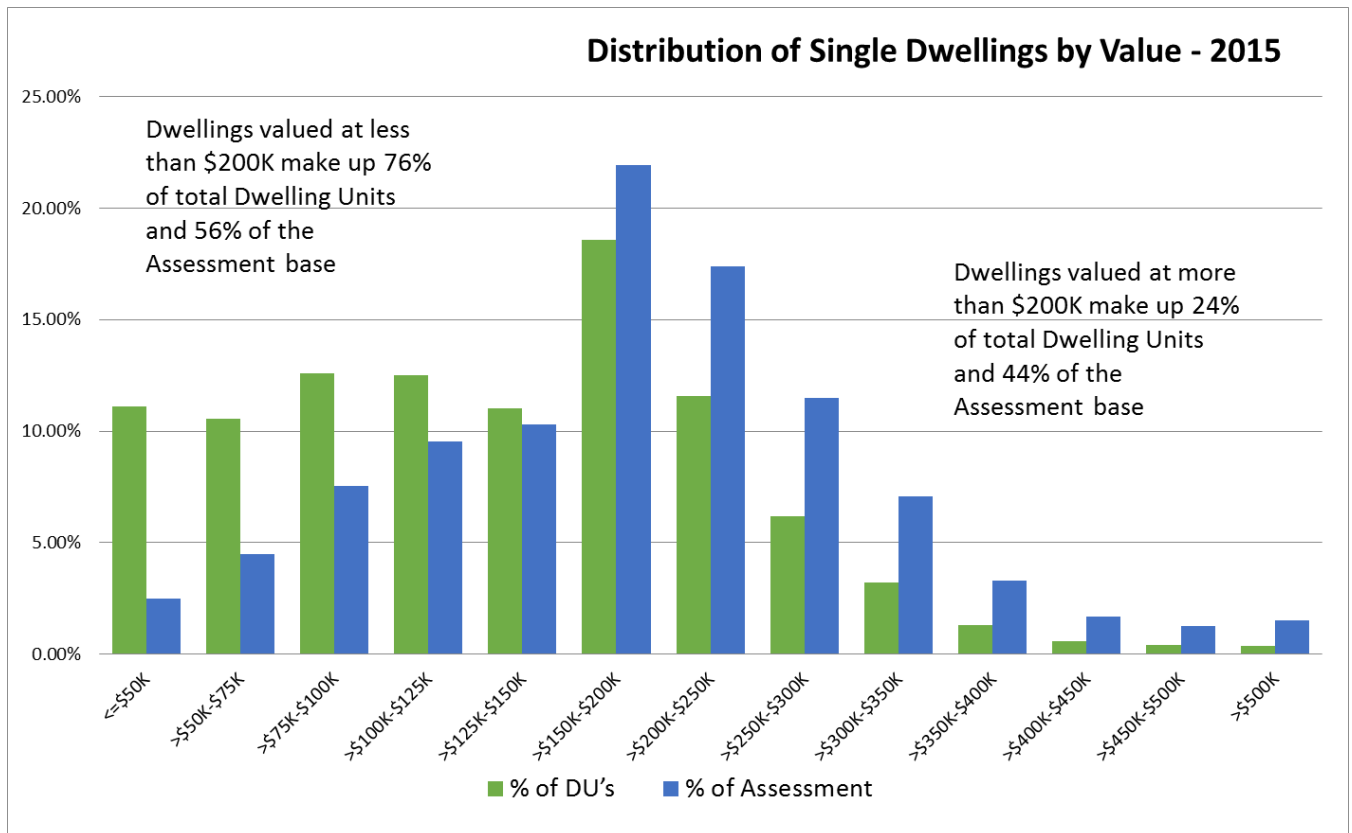
District #	District Name	2014 Average Residential Assessment (capped)*	2015 Average Residential Assessment (capped)*
1	Enfield	\$171,870	\$175,066
2	Elmsdale	\$161,087	\$165,967
3	Milford	\$136,451	\$140,755
4	Shubenacadie	\$105,145	\$108,819
5	Maitland	\$82,188	\$86,082
6	Noel	\$66,269	\$68,743
7	Lantz	\$165,135	\$168,921
8	Gore	\$94,319	\$97,492
9	Nine Mile River	\$185,178	\$193,593
10	Enfield/Horne Settlement	\$212,203	\$219,069
11	Rawdon	\$104,696	\$108,888
12	Mount Uniacke	\$142,148	\$156,006
13	Mount Uniacke	\$169,389	\$174,712

* 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 2015:

District	2015 Assessed Value / Number of Single Dwelling Units (DU's)							
	<\$50K	<\$100K	<\$150K	<\$200K	<\$250K-	<\$300 K-	<\$350 K-	>\$350 K-
Enfield (1), Elmsdale, Lantz	13	122	441	596	391	221	88	33
Milford & Shubenacadie	82	313	442	244	95	22	15	5
Nine Mile River & Enfield (10)	37	159	282	253	217	143	111	128
Rawdon/Maitland /Noel/Gore	691	1,111	535	221	82	26	12	8
Mount Uniacke	151	323	364	314	230	132	57	59
Total # of DU's	974	2,028	2,064	1,628	1,015	544	283	233
% of DU's	11.1%	23.1%	23.5%	18.6%	11.6%	6.2%	3.2%	2.7%
Total Assessment of DU's	\$32M	\$155M	\$256M	\$283M	\$224M	\$148M	\$91M	\$100M
% of Assessment	2.6%	12%	19.8%	21.9%	17.4%	11.6%	7%	7.7%

The following chart shows 76% of homes in East Hants are valued at less than \$200,000 and these homes represent 56% of the residential assessment based on data from 2015 roll:



GOVERNANCE & THE BUDGET PROCESS

East Hants is governed by a Council of 13 Councilors and operates under the Council/Chief Administrative Officer (CAO) system. There is one Councilor elected for each of the 13 electoral districts. As outlined in the Nova Scotia Municipal Government Act; it is the responsibility of the CAO to provide advice to Council and to administer the operations of the Municipality in accordance with the policies and programs approved by Council.

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

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

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

ASSESSMENT CHANGES 2014 to 2015

Assessments are prepared based on a calendar year. The following tables present an overview of assessment changes from 2014 to 2015.

(\$) Change in Assessments

	Residential	Resource	Commercial	Total
2015 Assessments	\$ 1,420,416,500	\$ 46,467,000	\$ 137,043,100	\$ 1,603,926,600
Less: By-law 148 Exempt Properties	(400,100)	(319,700)	(29,371,600)	(30,091,400)
2015 Taxable Assessments	\$ 1,420,016,400	\$ 46,147,300	\$ 107,671,500	\$ 1,573,835,200
Less: 2014 Assessments				
2014 Assessments	\$ 1,357,199,500	\$ 44,686,400	\$ 129,223,200	\$ 1,531,109,100
Less: By-law 148 Exempt Properties	(406,900)	(140,500)	(28,940,200)	(29,487,600)
2014 Taxable Assessments	\$ 1,356,792,600	\$ 44,545,900	\$ 100,283,000	\$ 1,501,621,500
Increase in Taxable Assessments from 2014 to 2015	\$ 63,223,800	\$ 1,601,400	\$ 7,388,500	\$ 72,213,700
Increase in taxable assessments due to new properties	\$ 18,523,500	\$ 158,000	\$ 166,000	\$ 18,847,500
Net increase in taxable assessments of existing properties	44,700,300	1,443,400	7,222,500	53,366,200
Increase in Taxable Assessments from 2014 to 2015	\$ 63,223,800	\$ 1,601,400	\$ 7,388,500	\$ 72,213,700
Percentage of Assessment Increase, Net of Bylaw Exemptions	4.66%	3.59%	7.37%	4.81%

ASSESSMENT INDICATORS

The Provincial Valuation Services Corporation (PVSC) has provided MEH with the following indicators to aid in analyzing what is driving the changes in assessed values. Although limited to the coding available in the PVSC system, the data below is a good indicator (i.e. does not balance to the roll) of the assessment activity in East Hants driving the changes to the 2015 filed roll.

Districts	New Construction / Building Permits	New Lots / New Accounts	Inspections / Physical Changes	New Ineligible CAP Accounts from Sales	Total
1 Enfield	\$ 4,731,900	\$ 4,361,600	\$ 159,800	\$ 701,300	\$ 9,954,600
2 Elmsdale	\$ 2,822,200	\$ 437,100	\$ 13,600	\$ 641,200	\$ 3,914,100
3 Milford	\$ 1,661,300	\$ 62,300	\$ 271,200	\$ 440,000	\$ 2,434,800
4 Shubenacadie	\$ 112,800	\$ -	\$ 92,000	\$ 999,100	\$ 1,203,900
5 Maitland	\$ 750,200	\$ 242,900	\$ 687,200	\$ 582,900	\$ 2,263,200
6 Noel	\$ 658,500	\$ 13,900	\$ 461,300	\$ 415,700	\$ 1,549,400
7 Lantz	\$ 2,316,500	\$ 1,648,900	\$ (1,367,600)	\$ 807,800	\$ 3,405,600
8 Gore	\$ 1,064,400	\$ 208,500	\$ 248,900	\$ 414,200	\$ 1,936,000
9 Nine Mile River	\$ 3,724,900	\$ 1,731,200	\$ 281,700	\$ 1,035,700	\$ 6,773,500
10 Enfld/Horne Settlm	\$ 2,714,900	\$ 2,088,300	\$ 47,000	\$ 563,400	\$ 5,413,600
11 Rawdon	\$ 2,004,900	\$ 259,100	\$ 265,200	\$ 367,100	\$ 2,896,300
12 Mt/East Uniacke	\$ 4,089,600	\$ 8,954,300	\$ (236,100)	\$ 969,900	\$ 13,777,700
13 Mt Uniacke/Lakelands	\$ 3,033,300	\$ 1,454,900	\$ 75,600	\$ 874,700	\$ 5,438,500
Indicator Total	49%	35%	2%	14%	

HOW TAXATION WORKS

The taxation system in East Hants is essentially based on a “user pay” philosophy. Separate general tax rates are established annually for residential, resource, and commercial properties. These rates are charged per \$100 of assessment. As an exception, waste, organics, and recycling costs are recovered to a large extent on the basis of a fee per dwelling unit. This is more equitable than being charged on the basis of a rate per \$100 of assessment, given that all homes receive the same service.

The Municipality charges area rates per \$100 of assessment in areas that receive differential services, such as sidewalks, streetlights, hydrants, fire service, and wastewater. Due to continued residential growth in East Hants, there is ongoing pressure to expand urban-type services, including sewer and water. Municipal policy assigns the costs of new infrastructure to developers, to ensure that the capital cost of new development infrastructure is not borne by taxpayers who do not receive the benefit of new services.

Water service in East Hants is provided through a consolidated Water Utility, regulated by the Nova Scotia Utility and Review Board (UARB). Water customers are billed quarterly for the water they consume, as well as a contribution toward wastewater management costs.

SUMMARY OF REVENUE & EXPENDITURES

SUMMARY - TOTAL	2014/2015 Projection	2014/2015 Budget	2015/2016 Budget
*TAXES	\$ (24,067,776)	\$ (24,063,580)	\$ (24,933,491)
*GRANTS IN LIEU	\$ (177,298)	\$ (178,292)	\$ (177,622)
*SALE OF SERVICES	\$ (922,644)	\$ (905,516)	\$ (912,156)
*REVENUE FROM OWN SOURCES	\$ (1,428,624)	\$ (1,393,386)	\$ (1,523,739)
*TRANSFERS FROM OTHER GOVT / AGENCIES	\$ (395,926)	\$ (300,841)	\$ (345,031)
*TRANSFER FROM OWN RESERVE/AGENCIES	\$ (400,000)	\$ (400,000)	\$ (400,000)
*DEFERRED REVENUE	\$ (125,483)	\$ (125,483)	\$ (19,000)
**TOTAL REVENUE	\$ (27,517,751)	\$ (27,367,098)	\$ (28,311,039)
**COUNCIL	\$ 365,510	\$ 376,893	\$ 386,385
**CAO'S OFFICE	\$ 964,567	\$ 687,099	\$ 747,095
**ECONOMIC DEVELOPMENT	\$ 1,006,438	\$ 940,909	\$ 963,440
**FINANCE & ADMINISTRATION DEPARTMENT	\$ 4,803,301	\$ 5,208,346	\$ 5,201,498
**OPERATIONS GENERAL TAX RATE	\$ 3,783,107	\$ 3,585,304	\$ 3,665,813
**OPERATIONS URBAN SERVICE RATE	\$ 2,761,228	\$ 2,812,584	\$ 2,764,754
**PLANNING	\$ 1,012,760	\$ 1,010,946	\$ 1,043,844
**RECREATION AND CULTURE	\$ 912,921	\$ 994,040	\$ 1,099,052
**TRANSFERS & APPROPRIATIONS	\$ 11,739,466	\$ 11,750,977	\$ 12,439,158
**TOTAL EXPENSES	\$ 27,349,298	\$ 27,367,098	\$ 28,311,039
**NET EXPENSES (REVENUE)	\$ (168,453)	\$ -	\$ -

SCHEDULE OF REVENUE

SUMMARY - REVENUE	2014/2015 Projection	2014/2015 Budget	2015/2016 Budget
4000 RESIDENTIAL TAXES	\$ (12,183,900)	\$ (12,204,819)	\$ (12,575,592)
4001 COMMERCIAL TAXES	\$ (3,452,700)	\$ (3,489,026)	\$ (3,700,164)
4010 FOREST PROPERTY	\$ (23,646)	\$ (23,650)	\$ (23,076)
4012 FOREST PROPERTY	\$ (45,370)	\$ (45,400)	\$ (44,801)
4015 OTHER AREA RATES	\$ (1,693,865)	\$ (1,693,139)	\$ (1,603,556)
4017 WASTEWATER MANAGEMENT FEE	\$ (577,000)	\$ (586,518)	\$ (697,086)
4030 EAST HANTS SPORTSPLEX LEVY	\$ (258,180)	\$ (258,197)	\$ (289,667)
4070 MTT GRANT	\$ (71,004)	\$ (77,000)	\$ (71,000)
4090 DEED TRANSFER TAX	\$ (1,280,000)	\$ (1,200,000)	\$ (1,200,000)
4110 FRONTAGE CHARGES	\$ (145,809)	\$ (145,809)	\$ (89,108)
4850 WASTE TRANSFER DU FEE	\$ (1,996,300)	\$ (1,995,265)	\$ (2,155,340)
4345 FIRE PROTECTION	\$ (2,241,135)	\$ (2,245,757)	\$ (2,385,141)
4351 NOVA SCOTIA POWER	\$ (2,867)	\$ (3,000)	\$ (2,960)
5555 HST OFFSET PAYMENT	\$ (96,000)	\$ (96,000)	\$ (96,000)
* TAXES	\$ (24,067,776)	\$ (24,063,580)	\$ (24,933,491)
4300 CROWN LANDS GRANT IN LIEU	\$ (37,468)	\$ (37,198)	\$ (37,500)
4301 FEDERAL PROPERTY - GRANT IN LIEU	\$ (57,069)	\$ (57,694)	\$ (57,122)
4320 PROVINCIAL PROPERTY GRANT IN LIEU	\$ (82,761)	\$ (83,400)	\$ (83,000)
* GRANTS IN LIEU	\$ (177,298)	\$ (178,292)	\$ (177,622)
4360 ADMINISTRATION FEES	\$ (224,250)	\$ (224,250)	\$ (215,944)
4361 NSF FEES	\$ (500)	\$ (500)	\$ (400)
5031 PROGRAM REVENUE	\$ (151,327)	\$ (162,354)	\$ (164,975)
4700 TAX CERTIFICATES	\$ (36,000)	\$ (39,000)	\$ (36,000)
4751 RECORDS INQUIRIES	\$ (69,000)	\$ (67,020)	\$ (70,000)
4809 PLANNING REVENUE	\$ (4,100)	\$ (5,000)	\$ (5,000)
4810 CASH OVER/SHORT	\$ (19)	\$ -	\$ -
4811 DEVELOPMENT REVENUE	\$ (9,700)	\$ (11,000)	\$ (10,000)
4812 REZONING DEPOSITS	\$ -	\$ -	\$ -
4820 SCRAP METAL	\$ (48,658)	\$ (43,802)	\$ (47,225)
5020 SPONSORSHIPS /DONATIONS	\$ (7,500)	\$ -	\$ -
4840 TIPPING FEES	\$ (316,000)	\$ (297,000)	\$ (305,910)
4860 WASTE COLLECTION FEES	\$ (55,590)	\$ (55,590)	\$ (56,702)
* SALE OF SERVICES	\$ (922,644)	\$ (905,516)	\$ (912,156)

SCHEDULE OF REVENUE (CONT'D)

SUMMARY - REVENUE	2014/2015 Projection	2014/2015 Budget	2015/2016 Budget
4346 FIRE DEBT CHARGE RECOVERY REVENUE	\$ (42,212)	\$ (42,212)	\$ (42,268)
4801 DAIRY COMMISSION REVENUE	\$ (10,000)	\$ (15,000)	\$ (12,000)
5040 FACILITY RENTALS	\$ (24,000)	\$ (24,000)	\$ (24,000)
5045 SALE OF COMPOST BINS	\$ (794)	\$ (150)	\$ (150)
5046 POOL PRODUCT SALES	\$ (4,500)	\$ (7,000)	\$ (5,500)
5050 OTHER FINES	\$ (400)	\$ (400)	\$ -
5101 BUILDING PERMITS	\$ (111,000)	\$ (90,000)	\$ (95,000)
5120 ANIMAL LICENSES	\$ (6,240)	\$ (6,000)	\$ (6,000)
5130 SEWER HOOKUP	\$ (26,500)	\$ (26,500)	\$ (26,500)
5151 PROTECTIVE SERVICES FINES	\$ (29,000)	\$ (29,000)	\$ (29,000)
5240 RCMP - TENANT RENT	\$ -	\$ -	\$ (49,093)
5250 LMC - TENANT BASE RENT	\$ (600,474)	\$ (600,474)	\$ (600,474)
5252 LMC - TENANT EXPENSE RECOVERY	\$ (287,023)	\$ (287,023)	\$ (309,684)
5301 SEWER USAGE	\$ (6,480)	\$ (6,480)	\$ (6,480)
5351 RETURN ON INVESTMENTS	\$ (54,000)	\$ (54,000)	\$ (54,000)
5401 INTEREST ON OUTSTANDING TAXES	\$ (113,000)	\$ (94,000)	\$ (110,000)
5426 MISCELLANEOUS REVENUE	\$ (112,001)	\$ (109,347)	\$ (152,590)
5450 INTEREST ON OTHER RECEIVABLES	\$ (1,000)	\$ (1,800)	\$ (1,000)
* REVENUE FROM OWN SOURCES	\$ (1,428,624)	\$ (1,393,386)	\$ (1,523,739)
4802 HOUSEHOLD HAZARDOUS WASTE	\$ (3,500)	\$ (3,500)	\$ (2,900)
4807 RRFB DIVERSION CREDITS	\$ (77,000)	\$ (45,000)	\$ (70,000)
5440 FARM PROPERTY ACREAGE	\$ (108,486)	\$ (108,600)	\$ (108,135)
5540 STUDENT/EMPLOYMENT FUNDING	\$ (27,461)	\$ (24,575)	\$ (17,580)
5570 RECREATION GRANT REVENUE	\$ (47,979)	\$ (34,500)	\$ (63,250)
5580 RESOUCRE RECOVERY FUND BOARD	\$ (80,000)	\$ (84,666)	\$ (83,166)
5880 CONDITIONAL PROV & FEDERAL GRANTS	\$ (51,500)	\$ -	\$ -
* TRANSFERS FROM OTHER GOVTS/AGENCIE	\$ (395,926)	\$ (300,841)	\$ (345,031)
5825 OTHER TRANSFERS	\$ (400,000)	\$ (400,000)	\$ (400,000)
* TRANSFER FROM OWN RESERVE/AGENCIES	\$ (400,000)	\$ (400,000)	\$ (400,000)
4813 GREEN SPACE CONTRIBUTIONS	\$ -	\$ -	\$ (19,000)
4815 OBLIGATORY INFRASTRUCTURE REVENUE	\$ (125,483)	\$ (125,483)	\$ -
* DEFERRED REVENUE	\$ (125,483)	\$ (125,483)	\$ (19,000)
** TOTAL EXPENDITURE (REVENUE)	\$ (27,517,751)	\$ (27,367,098)	\$ (28,311,039)

SCHEDULE OF EXPENSES

SUMMARY - EXPENSES	2014/2015 Projection	2014/2015 Budget	2015/2016 Budget
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COUNCIL

* SALARIES/HONORARIUMS & BENEFITS	\$ 302,100	\$ 307,383	\$ 313,040
* STAFF TRAINING AND EDUCATION	\$ 110	\$ 2,000	\$ 2,500
* SUPPLIES	\$ 1,000	\$ 1,000	\$ 3,000
* OTHER OPERATIONAL COSTS	\$ 44,300	\$ 48,510	\$ 51,845
* SERVICES ACQUIRED	\$ 5,000	\$ 5,000	\$ 3,000
* GRANTS TO GROUPS	\$ 13,000	\$ 13,000	\$ 13,000
** SUB-TOTAL EXPENSES	\$ 365,510	\$ 376,893	\$ 386,385

CAO

* SALARIES/HONORARIUMS & BENEFITS	\$ 744,800	\$ 473,711	\$ 533,129
* STAFF TRAINING AND EDUCATION	\$ 97,788	\$ 96,288	\$ 91,864
* SUPPLIES	\$ 6,829	\$ 6,600	\$ 17,322
* OTHER OPERATIONAL COSTS	\$ 8,850	\$ 6,350	\$ 32,300
* SERVICES ACQUIRED	\$ 106,300	\$ 104,150	\$ 72,480
** SUB-TOTAL EXPENSES	\$ 964,567	\$ 687,099	\$ 747,095

ECONOMIC DEVELOPMENT DEPARTMENT

* SALARIES/HONORARIUMS & BENEFITS	\$ 366,012	\$ 322,143	\$ 398,626
* STAFF TRAINING AND EDUCATION	\$ 4,940	\$ 5,790	\$ 4,025
* SUPPLIES	\$ 8,325	\$ 9,690	\$ 5,695
* OTHER OPERATIONAL COSTS	\$ 279,835	\$ 280,300	\$ 195,830
* SERVICES ACQUIRED	\$ 139,670	\$ 106,880	\$ 89,130
* BUILDINGS/PLANTS/PROPERTY	\$ 6,510	\$ 18,260	\$ 21,660
* GRANTS TO GROUPS	\$ 77,300	\$ 74,000	\$ 130,000
* FISCAL SERVICES/DEBT	\$ 123,846	\$ 123,846	\$ 118,474
** SUB-TOTAL EXPENSES	\$ 1,006,438	\$ 940,909	\$ 963,440

SCHEDULE OF EXPENSES (CONT'D)

SUMMARY - EXPENSES	2014/2015 Projection	2014/2015 Budget	2015/2016 Budget
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FINANCE & ADMINISTRATION DEPARTMENT

* SALARIES/HONORARIUMS & BENEFITS	\$ 1,212,633	\$ 1,402,700	\$ 1,390,197
* STAFF TRAINING AND EDUCATION	\$ 11,145	\$ 13,625	\$ 10,120
* SUPPLIES	\$ 233,629	\$ 254,802	\$ 136,200
* OTHER OPERATIONAL COSTS	\$ 172,839	\$ 207,659	\$ 192,731
* SERVICES ACQUIRED	\$ 493,075	\$ 535,577	\$ 552,547
* EXEMPTIONS/REBATES	\$ 878,400	\$ 908,655	\$ 907,941
* VEHICLES	\$ 5,148	\$ 6,625	\$ 6,509
* BUILDINGS/PLANTS/PROPERTY	\$ 791,444	\$ 833,707	\$ 912,153
* GRANTS TO GROUPS	\$ 63,723	\$ 52,242	\$ 94,000
* TRANSFERS TO AGENCIES	\$ 380,086	\$ 384,625	\$ 384,625
* TRANSFERS TO OWN RESERVES	\$ 45,000	\$ 90,000	\$ 90,000
* FISCAL SERVICES/DEBT	\$ 516,179	\$ 518,129	\$ 524,475
** SUB-TOTAL EXPENSES	\$ 4,803,301	\$ 5,208,346	\$ 5,201,498

OPERATIONS GENERAL TAX RATE

* SALARIES/HONORARIUMS & BENEFITS	\$ 792,013	\$ 796,624	\$ 770,448
* STAFF TRAINING AND EDUCATION	\$ 4,891	\$ 10,850	\$ 10,750
* SUPPLIES	\$ 61,783	\$ 46,575	\$ 101,607
* OTHER OPERATIONAL COSTS	\$ 71,489	\$ 84,794	\$ 81,187
* SERVICES ACQUIRED	\$ 2,314,510	\$ 2,107,770	\$ 2,136,876
* VEHICLES	\$ 31,512	\$ 31,312	\$ 31,616
* BUILDINGS/PLANTS/PROPERTY	\$ 76,811	\$ 77,820	\$ 106,311
* TRANSFERS TO AGENCIES	\$ 280,840	\$ 281,675	\$ 286,457
* TRANSFERS TO OWN RESERVES	\$ 1,734	\$ 400	\$ 4,447
* FISCAL SERVICES/DEBT	\$ 147,524	\$ 147,484	\$ 136,114
** EXPENSES	\$ 3,783,107	\$ 3,585,304	\$ 3,665,813

OPERATIONS URBAN SERVICE RATE

* SALARIES/HONORARIUMS & BENEFITS	\$ 336,331	\$ 381,149	\$ 400,562
* SUPPLIES	\$ 6,735	\$ 6,900	\$ 4,400
* OTHER OPERATIONAL COSTS	\$ 167,561	\$ 170,670	\$ 170,540
* SERVICES ACQUIRED	\$ 934,793	\$ 927,493	\$ 850,749
* BUILDINGS/PLANTS/PROPERTY	\$ 264,394	\$ 289,820	\$ 318,294
* TRANSFERS TO OWN RESERVES	\$ 233,978	\$ 210,647	\$ 205,748
* FISCAL SERVICES/DEBT	\$ 817,436	\$ 825,905	\$ 814,461
** SUB-TOTAL EXPENSES	\$ 2,761,228	\$ 2,812,584	\$ 2,764,754

SCHEDULE OF EXPENSES (CONT'D)

SUMMARY - EXPENSES	2014/2015 Projection	2014/2015 Budget	2015/2016 Budget
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PLANNING DEPARTMENT

* SALARIES/HONORARIUMS & BENEFITS	\$ 887,184	\$ 874,321	\$ 917,249
* STAFF TRAINING AND EDUCATION	\$ 4,400	\$ 8,795	\$ 6,600
* SUPPLIES	\$ 17,498	\$ 21,600	\$ 20,600
* OTHER OPERATIONAL COSTS	\$ 20,726	\$ 24,530	\$ 25,060
* SERVICES ACQUIRED	\$ 55,255	\$ 42,700	\$ 43,250
* VEHICLES	\$ 16,895	\$ 17,100	\$ 15,585
* BUILDINGS/PLANTS/PROPERTY	\$ 670	\$ 1,400	\$ 2,500
* GRANTS TO GROUPS	\$ 10,132	\$ 20,500	\$ 13,000
** SUB-TOTAL EXPENSES	\$ 1,012,760	\$ 1,010,946	\$ 1,043,844

RECREATION & CULTURAL SERVICES

* SALARIES/HONORARIUMS & BENEFITS	\$ 588,618	\$ 633,302	\$ 679,272
* STAFF TRAINING AND EDUCATION	\$ 3,990	\$ 9,240	\$ 7,560
* SUPPLIES	\$ 14,405	\$ 21,535	\$ 20,175
* OTHER OPERATIONAL COSTS	\$ 48,503	\$ 52,655	\$ 76,535
* SERVICES ACQUIRED	\$ 18,950	\$ 29,450	\$ 36,950
* BUILDINGS/PLANTS/PROPERTY	\$ 71,477	\$ 80,880	\$ 77,970
* GRANTS TO GROUPS	\$ 158,978	\$ 158,978	\$ 176,290
* TRANSFERS TO OWN RESERVES	\$ 3,000	\$ 3,000	\$ 19,000
* FISCAL SERVICES/DEBT	\$ 5,000	\$ 5,000	\$ 5,300
** SUB-TOTAL EXPENSES	\$ 912,921	\$ 994,040	\$ 1,099,052

TRANSFERS & APPROPRIATIONS

* STAFF TRAINING AND EDUCATION	\$ 10,000	\$ 10,000	\$ 10,000
* SERVICES ACQUIRED	\$ 2,252,257	\$ 2,252,257	\$ 2,391,641
* GRANTS TO GROUPS	\$ 67,436	\$ 67,436	\$ 67,436
* TRANSFERS TO AGENCIES	\$ 8,618,900	\$ 8,604,325	\$ 9,025,871
* TRANSFERS TO OWN RESERVES	\$ (236,169)	\$ (210,015)	\$ 32,569
* FISCAL SERVICES/DEBT	\$ 1,027,042	\$ 1,026,974	\$ 911,641
** SUB-TOTAL EXPENSES	\$ 11,739,466	\$ 11,750,977	\$ 12,439,158

***TOTAL EXPENSES	\$ 27,349,298	\$ 27,367,098	\$ 28,311,039
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SIGNIFICANT VARIANCES

Description	Amount
INCREASES / (DECREASES) IN NET COST RESULTING FROM DEPARTMENTAL VARIANCES	
Council	\$ 9,492
CAO's Office	\$ 94,496
Economic & Business Development	\$ 143,156
Finance & Administration	\$ 48,110
Infrastructure & Operations General Tax Rate	\$ (35,788)
Planning & Development	\$ 25,934
Recreation & Culture	\$ 80,871
Sub-Total Departmental Net Impact on GTR	\$ 366,271
(INCREASES) / DECREASES IN NON-DEPARTMENTAL REVENUE	
Decrease in Employment Funding	\$ 11,090
Decrease in Aliant Grant (based on current year projection)	\$ 6,000
Decrease in Frontage Charge Revenue (offset by decrease in Principal & Interest Charges)	\$ 56,701
Decrease in Administration Fee Revenue (offset of internal departmental chargebacks)	\$ 8,306
Increase in fines and interest on tax receivable (higher outstanding receivable)	\$ (14,800)
Increase in revenue from Sportsplex area rate (\$31,237 Offset to Reserves)	\$ (31,470)
Net decrease in various other General Revenue	\$ 572
Sub-Total Decrease in General Revenue	\$ 36,632
INCREASES / (DECREASES) IN TRANSFERS & APPROPRIATIONS	
Fire Department Levy Revenue & Expenses	
Increase in Fire Protection Revenue (due to assessment increase & 1¢ increase in Brooklyn, Gore, Kennetcook, Maitland, Milford, Noel, Rawdon & Walton)	\$ (139,384)
Increase in Fire Protection Expense (levy paid to fire departments)	\$ 139,384
Sub-Total Affect of Variances in Fire Department Levy Revenue & Expenses	\$ -
Decrease in Frontage Charge debt (paving)	\$ (52,500)
Increase in Public Housing Costs	\$ 5,615
Increase in School Board Costs (6.7% increase)	\$ 297,190
Increase in Corrections Costs	\$ 4,488
Increase in RCMP Policing Costs (estimated 3.5% increase - 23 officers)	\$ 114,253
Decrease in Principal Debt Business Parks	\$ (73,698)
Net increase in Debt Servicing Costs	\$ 10,809
Sub-Total Increase in Transfers & Appropriations (Net of Reserve Transfers)	\$ 306,157
VARIANCES TRANSFERS TO/FROM RESERVES (excluding \$204,861 in Departmental Variances)	
Decrease in transfers from Operating Contingencies Offset by Energy savings	\$ 24,955
Increase in transfers to reserves - Sportsplex	\$ 31,237
Decrease in transfers to Capital Reserves (capital budget items)	\$ (24,000)
Sub-Total Increase in Transfers from Reserves	\$ 32,192
NET IMPACT ON GENERAL TAX RATE	\$ 741,252

GENERAL TAX RATES

ONE CENT RAISES

ASSESSMENT VALUES** 2015/2016

	Residential	Resource		Commercial	Total
Assessment 2014	\$ 1,357,199,500	\$ 44,686,400		\$ 129,223,200	\$ 1,531,109,100
Assessment 2015	\$ 1,420,416,500	\$ 46,467,000		\$ 137,043,100	\$ 1,603,926,600
% Increase	4.7%	4.0%		6.1%	
One Cent Raises:			Total		Total
2014 \$0.01/per \$100	\$ 135,720	\$ 4,469	\$ 140,189	\$ 12,922	\$ 12,922
2015 \$0.01/per \$100	\$ 142,042	\$ 4,647	\$ 146,688	\$ 13,704	\$ 13,704

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

Assessment Split:	RESIDENTIAL/RESOURCE	91%
	COMMERCIAL	9%
		<u>100%</u>

There are 9,797 dwelling units in 2015 compared to 9,733 in 2014, an increase of 64 units.

The assessment CAP is 2.1% for 2015/2016

In 2007 the capping of assessments resulted in the loss of taxable assessment of approximately \$5 million.
 In 2008 the capping of assessments resulted in the loss of taxable assessment of approximately \$80 million.
 In 2009 the capping of assessments resulted in the loss of taxable assessment of approximately \$120 million.
 In 2010 the capping of assessments resulted in the loss of taxable assessment of approximately \$180 million.
 In 2011 the capping of assessments resulted in the loss of taxable assessment of approximately \$186 million.
 In 2012 the capping of assessments resulted in the loss of taxable assessment of approximately \$152 million.
 In 2013 the capping of assessments resulted in the loss of taxable assessment of approximately \$237 million.
 In 2014 the capping of assessments resulted in the loss of taxable assessment of approximately \$245 million.
 In 2015 the capping of assessments resulted in the loss of taxable assessment of approximately \$223 million.

Based on the 2014 general tax rate, this would have generated an additional \$1.9M in revenue for 2015.

In 2015, 8,342 of 11,187 residential accounts are capped to some degree (75%).

GENERAL TAX RATES - 2015/2016

Amount to be raised by taxation		\$ 18,430,697	
Could be obtained by:			
	Rate	1 cent	
Commercial \$ 2.70	\$ 2.7000	\$ 13,704	\$ 3,700,164
Per Dwelling Unit Charge of \$220 for Waste Management Fee	\$ 220	9797	\$ 2,155,340
Residential \$0.8573 (decrease 1.33¢ from 14/15)	\$ 0.8573	\$ 142,042	\$ 12,177,231
Resource \$0.8573 (decrease 1.33¢ from 14/15)	\$ 0.8573	\$ 4,647	\$ 398,362
Small variance transferred to reserves			\$ (399)
			<u>\$ 18,430,697</u>
14/15 Residential/Resource Rate	\$ 0.8706		
14/15 Commercial Rate	\$ 2.7000		

Analysis of Assessment Increase on Revenue:			
Residential/Resource Tax Revenue from Assessment Growth		\$	565,869
Commercial Tax Revenue from Assessment Growth		\$	211,137
Revenue increase if 2015/2016 rates were the same as 2014/2015		\$	<u>777,006</u>

HISTORY:

Year	Amount to be raised by Taxation		
2008/2009	\$ 12,413,064 - \$940,460 increase over 07/08		
2009/2010	\$ 13,499,738 - \$1,086,674 increase over 08/09		
2010/2011	\$ 14,061,368 - \$561,630 increase over 09/10		
2011/2012	\$ 15,009,037 - \$947,669 increase over 10/11		
2012/2013	\$ 16,101,236 - \$1,092,199 increase over 11/12		
2013/2014	\$ 16,979,907 - \$878,671 increase over 12/13		
2014/2015	\$ 17,689,445 - \$709,538 increase over 13/14		
2015/2016	\$ 18,430,697 - \$741,252 increase over 14/15		
	Shortfall from 14-15 to 15-16 Budget	\$	741,252
	Increase from Residential/Resource Assessment Growth	\$	(565,869)
	Increase from Commercial Assessment Growth	\$	(211,137)
	Increase in Waste Management Fee Revenue		(\$160,075)
	Surplus based on 14-15 rates	\$	(195,829)
	One Cent Raises	\$	146,688
	Proposed Decrease in Residential/Resource Tax Rate	\$	(0.0133)

TAX BURDEN

GENERAL TAX RATE BURDEN

District	Adjusted Average Residential Assessment*			General Tax Rate		General Tax Burden							
	2014	2015		2014	2015	2014	2014 per DU	2014 Total	2015	2015 per DU	2015 Total	% INCREASE	\$ INCREASE
1 - Enfield	\$ 162,055	\$ 165,458	SERV.	\$ 0.8706	\$ 0.8573	\$ 1,410.85	\$ 205	\$ 1,615.85	\$ 1,418.47	\$ 220	\$ 1,638.47	1.38%	\$ 22.62
2 - Elmsdale	\$ 130,478	\$ 133,218	SERV.	\$ 0.8706	\$ 0.8573	\$ 1,135.94	\$ 205	\$ 1,340.94	\$ 1,142.08	\$ 220	\$ 1,362.08	1.55%	\$ 21.14
3 - Milford	\$ 118,542	\$ 121,031	SERV.	\$ 0.8706	\$ 0.8573	\$ 1,032.03	\$ 205	\$ 1,237.03	\$ 1,037.60	\$ 220	\$ 1,257.60	1.64%	\$ 20.57
3 - Milford	\$ 118,542	\$ 121,031	UNSERV(st lt, SW)	\$ 0.8706	\$ 0.8573	\$ 1,032.03	\$ 205	\$ 1,237.03	\$ 1,037.60	\$ 220	\$ 1,257.60	1.64%	\$ 20.57
3 - Milford	\$ 118,542	\$ 121,031	UNSERV(SW)	\$ 0.8706	\$ 0.8573	\$ 1,032.03	\$ 205	\$ 1,237.03	\$ 1,037.60	\$ 220	\$ 1,257.60	1.64%	\$ 20.57
4 - Shubenacadie	\$ 90,552	\$ 92,454	SERV.	\$ 0.8706	\$ 0.8573	\$ 788.35	\$ 205	\$ 993.35	\$ 792.61	\$ 220	\$ 1,012.61	1.90%	\$ 19.26
4 - Shubenacadie	\$ 90,552	\$ 92,454	UNSERV(st lt, SW)	\$ 0.8706	\$ 0.8573	\$ 788.35	\$ 205	\$ 993.35	\$ 792.61	\$ 220	\$ 1,012.61	1.90%	\$ 19.26
4 - Shubenacadie	\$ 90,552	\$ 92,454	UNSERV(SW)	\$ 0.8706	\$ 0.8573	\$ 788.35	\$ 205	\$ 993.35	\$ 792.61	\$ 220	\$ 1,012.61	1.90%	\$ 19.26
5 - Maitland	\$ 67,112	\$ 68,521	UNS.	\$ 0.8706	\$ 0.8573	\$ 584.28	\$ 205	\$ 789.28	\$ 587.43	\$ 220	\$ 807.43	2.25%	\$ 18.15
6 - Noel	\$ 61,330	\$ 62,618	UNS.	\$ 0.8706	\$ 0.8573	\$ 533.94	\$ 205	\$ 738.94	\$ 536.82	\$ 220	\$ 756.82	2.36%	\$ 17.89
7 - Lantz	\$ 145,059	\$ 148,105	SERV.	\$ 0.8706	\$ 0.8573	\$ 1,262.88	\$ 205	\$ 1,467.88	\$ 1,269.70	\$ 220	\$ 1,489.70	1.46%	\$ 21.82
8 - Gore	\$ 70,295	\$ 71,771	UNS.	\$ 0.8706	\$ 0.8573	\$ 611.99	\$ 205	\$ 816.99	\$ 615.29	\$ 220	\$ 835.29	2.19%	\$ 18.30
9 - Nine Mile River	\$ 134,513	\$ 137,338	UNS. (St Lt)	\$ 0.8706	\$ 0.8573	\$ 1,171.07	\$ 205	\$ 1,376.07	\$ 1,177.40	\$ 220	\$ 1,397.40	1.53%	\$ 21.33
10 - Enfield Horne Settlement	\$ 200,949	\$ 205,169	UNSERV(st lt)	\$ 0.8706	\$ 0.8573	\$ 1,749.46	\$ 205	\$ 1,954.46	\$ 1,758.91	\$ 220	\$ 1,978.91	1.24%	\$ 24.45
-11 - Rawdon	\$ 133,163	\$ 135,959	UNSERV(st lt)	\$ 0.8706	\$ 0.8573	\$ 1,159.32	\$ 205	\$ 1,364.32	\$ 1,165.58	\$ 220	\$ 1,385.58	1.53%	\$ 21.26
11 - Rawdon	\$ 91,785	\$ 93,712	UNS.	\$ 0.8706	\$ 0.8573	\$ 799.08	\$ 205	\$ 1,004.08	\$ 803.39	\$ 220	\$ 1,023.39	1.89%	\$ 19.31
12 -Uniacke/East Uniacke	\$ 110,251	\$ 112,566	UNS.	\$ 0.8706	\$ 0.8573	\$ 959.85	\$ 205	\$ 1,164.85	\$ 965.03	\$ 220	\$ 1,185.03	1.70%	\$ 20.18
13 - Uniacke/Lakelands	\$ 133,375	\$ 136,176	UNS.	\$ 0.8706	\$ 0.8573	\$ 1,161.16	\$ 205	\$ 1,366.16	\$ 1,167.44	\$ 220	\$ 1,387.44	1.53%	\$ 21.27

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

- Actual 2012 Assessment adjusted by the prescribed CAP rate in each year.

TOTAL TAX RATE BURDEN - INCLUDING AREA RATES

District	Adjusted Average Residential Assessment*			Total Tax Rate		Total Tax Burden						Wastewater Fee	2015 Total	% INCREASE	\$ INCREASE
	2014	2015		2014	2015	2014	2014 per DU	Wastewater Fee	2014 Total	2015	2015 per DU				
1 - Enfield	\$ 162,055	\$ 165,458	SERV.	\$ 1.1806	\$ 1.1403	\$ 1,913.22	\$ 205	\$ 200	\$ 2,318.22	\$ 1,886.72	\$ 220	\$ 240	\$ 2,346.72	1.23%	\$ 28.50
2 - Elmsdale	\$ 130,478	\$ 133,218	SERV.	\$ 1.2006	\$ 1.1603	\$ 1,566.52	\$ 205	\$ 200	\$ 1,971.52	\$ 1,545.73	\$ 220	\$ 240	\$ 2,005.73	1.74%	\$ 34.21
3 - Milford	\$ 118,542	\$ 121,031	SERV.	\$ 1.3866	\$ 1.3673	\$ 1,643.70	\$ 205	\$ -	\$ 1,848.70	\$ 1,654.86	\$ 220	\$ -	\$ 1,874.86	1.41%	\$ 26.15
3 - Milford	\$ 118,542	\$ 121,031	UNSERV(st lt, SW)	\$ 1.0986	\$ 1.0973	\$ 1,302.30	\$ 205	\$ -	\$ 1,507.30	\$ 1,328.07	\$ 220	\$ -	\$ 1,548.07	2.70%	\$ 40.77
3 - Milford	\$ 118,542	\$ 121,031	UNSERV(SW)	\$ 1.0786	\$ 1.0773	\$ 1,278.59	\$ 205	\$ -	\$ 1,483.59	\$ 1,303.87	\$ 220	\$ -	\$ 1,523.87	2.71%	\$ 40.27
4 - Shubenacadie	\$ 90,552	\$ 92,454	SERV.	\$ 1.4506	\$ 1.4103	\$ 1,313.57	\$ 205	\$ 200	\$ 1,718.57	\$ 1,303.88	\$ 220	\$ 240	\$ 1,763.88	2.64%	\$ 45.31
4 - Shubenacadie	\$ 90,552	\$ 92,454	UNSERV(st lt, SW)	\$ 1.1086	\$ 1.0973	\$ 1,003.86	\$ 205	\$ -	\$ 1,208.86	\$ 1,014.50	\$ 220	\$ -	\$ 1,234.50	2.12%	\$ 25.64
4 - Shubenacadie	\$ 90,552	\$ 92,454	UNSERV(SW)	\$ 1.0886	\$ 1.0773	\$ 985.75	\$ 205	\$ -	\$ 1,190.75	\$ 996.01	\$ 220	\$ -	\$ 1,216.01	2.12%	\$ 25.26
5 - Maitland	\$ 67,112	\$ 68,521	UNS.	\$ 1.0406	\$ 1.0273	\$ 698.37	\$ 205	\$ -	\$ 903.37	\$ 703.92	\$ 220	\$ -	\$ 923.92	2.27%	\$ 20.55
6 - Noel	\$ 61,330	\$ 62,618	UNS.	\$ 1.0406	\$ 1.0273	\$ 638.20	\$ 205	\$ -	\$ 843.20	\$ 643.27	\$ 220	\$ -	\$ 863.27	2.38%	\$ 20.07
7 - Lantz	\$ 145,059	\$ 148,105	SERV.	\$ 1.2006	\$ 1.1603	\$ 1,741.58	\$ 205	\$ 200	\$ 2,146.58	\$ 1,718.46	\$ 220	\$ 240	\$ 2,178.46	1.49%	\$ 31.88
8 - Gore	\$ 70,295	\$ 71,771	UNS.	\$ 1.0506	\$ 1.0373	\$ 738.52	\$ 205	\$ -	\$ 943.52	\$ 744.48	\$ 220	\$ -	\$ 964.48	2.22%	\$ 20.96
9 - Nine Mile River	\$ 134,513	\$ 137,338	UNS. (St Lt)	\$ 1.0936	\$ 1.0823	\$ 1,471.03	\$ 205	\$ -	\$ 1,676.03	\$ 1,486.41	\$ 220	\$ -	\$ 1,706.41	1.81%	\$ 30.38
10 - Enfield Horne Settlement	\$ 200,949	\$ 205,169	UNSERV(st lt)	\$ 1.0366	\$ 1.0253	\$ 2,083.04	\$ 205	\$ -	\$ 2,288.04	\$ 2,103.60	\$ 220	\$ -	\$ 2,323.60	1.55%	\$ 35.56
-11 - Rawdon	\$ 133,163	\$ 135,959	UNSERV(st lt)	\$ 1.0836	\$ 1.0703	\$ 1,442.95	\$ 205	\$ -	\$ 1,647.95	\$ 1,455.17	\$ 220	\$ -	\$ 1,675.17	1.65%	\$ 27.21
11 - Rawdon	\$ 91,785	\$ 93,712	UNS.	\$ 1.0406	\$ 1.0273	\$ 955.11	\$ 205	\$ -	\$ 1,160.11	\$ 962.70	\$ 220	\$ -	\$ 1,182.70	1.95%	\$ 22.59
12 -Uniacke/East Uniacke	\$ 110,251	\$ 112,566	UNS.	\$ 1.0392	\$ 1.0259	\$ 1,145.73	\$ 205	\$ -	\$ 1,350.73	\$ 1,154.81	\$ 220	\$ -	\$ 1,374.81	1.78%	\$ 24.09
13 - Uniacke/Lakelands	\$ 133,375	\$ 136,176	UNS.	\$ 1.0392	\$ 1.0259	\$ 1,386.03	\$ 205	\$ -	\$ 1,591.03	\$ 1,397.03	\$ 220	\$ -	\$ 1,617.03	1.63%	\$ 26.00

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

- Actual 2012 Assessment adjusted by the prescribed CAP rate in each year.

District	Total Tax Burden		% Increase	\$ Increase
	2014	2015		
1 - Enfield	\$ 2,318.22	\$ 2,346.72	1.2%	\$ 28.50
2 - Elmsdale	\$ 1,971.52	\$ 2,005.73	1.7%	\$ 34.21
3 - Milford	\$ 1,848.70	\$ 1,874.86	1.4%	\$ 26.15
4 - Shubenacadie	\$ 1,718.57	\$ 1,763.88	2.6%	\$ 45.31
5 - Maitland	\$ 903.37	\$ 923.92	2.3%	\$ 20.55
6 - Noel	\$ 843.20	\$ 863.27	2.4%	\$ 20.07
7 - Lantz	\$ 2,146.58	\$ 2,178.46	1.5%	\$ 31.88
8 - Gore	\$ 943.52	\$ 964.48	2.2%	\$ 20.96
9 - Nine Mile River	\$ 1,676.03	\$ 1,706.41	1.8%	\$ 30.38
10 - Enfield Horne Settlement	\$ 2,288.04	\$ 2,323.60	1.6%	\$ 35.56
-11 - Rawdon	\$ 1,647.95	\$ 1,675.17	1.7%	\$ 27.21
11 - Rawdon	\$ 1,160.11	\$ 1,182.70	1.9%	\$ 22.59
12 -Uniacke/East Uniacke	\$ 1,350.73	\$ 1,374.81	1.8%	\$ 24.09
13 - Uniacke/Lakelands	\$ 1,591.03	\$ 1,617.03	1.6%	\$ 26.00

COMPARATIVE TAX RATES

	2014 Rate	2015 Rate	Increase (Decrease)
General Tax Rate - Residential*	\$ 0.3096	\$ 0.2955	\$ (0.0141)
General Tax Rate - Resource*	\$ 0.3096	\$ 0.2955	\$ (0.0141)
General Tax Rate - Commercial*	\$ 2.1390	\$ 2.1382	\$ (0.0008)
General Tax Rate - Mandatory Provincial Funding*	\$ 0.3483	\$ 0.3517	\$ 0.0033
General Tax Rate - RCMP Services**	\$ 0.2127	\$ 0.2101	\$ (0.0025)
Waste Management Fee (Per Dwelling Unit)	\$ 205.00	\$ 220.00	\$ 15.0000
Commercial Serviced Levy Rate (R2)	\$ 0.9000	\$ 0.8500	\$ (0.0500)
Commercial Serviced Levy Rate - Milford (M2)	\$ 1.2600	\$ 1.2400	\$ (0.0200)
Residential Serviced Levy Rate (R1)	\$ 0.1620	\$ 0.1330	\$ (0.0290)
Residential Serviced Levy Rate - Shubenacadie (SR1)	\$ 0.2820	\$ 0.2530	\$ (0.0290)
Residential Serviced Levy Rate - Milford (M1)	\$ 0.3280	\$ 0.3100	\$ (0.0180)
Urban Sidewalks and Streetlights Rate (R4)	\$ 0.0400	\$ 0.0400	
Urban Sidewalks Rate (R5)	\$ 0.0200	\$ 0.0200	
Urban Sidewalks Rate (R6)	\$ 0.0200	\$ 0.0200	
Mt Uniacke Streetlights- Park/Subdivision Rate (L9)	\$ 0.0200	\$ 0.0200	
Mt Uniacke Safety Streetlights Rate (L10)	\$ 0.0036	\$ 0.0036	
Rawdon Streetlights Rate (L8)	\$ 0.0430	\$ 0.0430	
Shubenacadie (differential on USR)	\$ 0.1200	\$ 0.1200	
Milford (differential on USR)	\$ 0.0900	\$ 0.0900	
Shubenacadie Area Rate (WU Deficit)	\$ 0.1000	\$ 0.1000	
Enfield Horne Settlement - Streetlights Rate (R3)	\$ 0.0180	\$ 0.0180	
Nine Mile River- Streetlights Rate (LN9)	\$ 0.0250	\$ 0.0250	
Sportsplex Area Rate (Commercial and Residential only)	\$ 0.0280	\$ 0.0300	\$ 0.0020
Gore District Recreation Fund Area Rate (GR)	\$ 0.0100	\$ 0.0100	
Enfield Fire Department Levy (K1)	\$ 0.1200	\$ 0.1200	
Elmsdale Fire Department Levy (K2)	\$ 0.1400	\$ 0.1400	
Lantz Fire Department Levy (K3)	\$ 0.1400	\$ 0.1400	\$ (0.0000)
Milford Fire Department Levy (K4)	\$ 0.1600	\$ 0.1700	\$ 0.0100
Shubenacadie Fire Department Levy (K5)	\$ 0.1700	\$ 0.1700	
Maitland Fire Department Levy (K6)	\$ 0.1700	\$ 0.1800	\$ 0.0100
Noel Fire Department Levy (K7)	\$ 0.1700	\$ 0.1800	\$ 0.0100
Walton Fire Department Levy (K8)	\$ 0.1700	\$ 0.1800	\$ 0.0100
Gore Fire Department Levy (G1)	\$ 0.1700	\$ 0.1800	\$ 0.0100
Kennetcook Fire Department Levy (G2)	\$ 0.1700	\$ 0.1800	\$ 0.0100
NMRiver Fire Department Levy (G3)	\$ 0.1700	\$ 0.1700	
Rawdon Fire Department Levy (G4)	\$ 0.1700	\$ 0.1800	\$ 0.0100
Mt Uniacke Fire Department Levy (G5)	\$ 0.1650	\$ 0.1650	
Brooklyn Fire Department Levy (G6)	\$ 0.1700	\$ 0.1800	\$ 0.0100
Wastewater Management Fee (rate/1,000 gallons of water)(Full Recovery \$10.69)	\$ 5.00	\$ 6.00	\$ 1.00

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

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

Note: Total General Residential/Resource tax rate = \$.8573; Total General Commercial tax rate = \$2.70
(these will be used for Provincial Reporting purposes)

ALL INCLUSIVE RATES:

	2014 Rate	2015 Rate	Increase (Decrease)
Enfield - Residential Serviced			
Urban Service Rate	\$ 0.1620	\$ 0.1330	
General Tax Rate - Residential	\$ 0.8706	\$ 0.8573	
Sportsplex Levy	\$ 0.0280	\$ 0.0300	
Fire	\$ 0.1200	\$ 0.1200	
	\$ 1.1806	\$ 1.1403	\$ (0.0403)
Enfield - Residential Unserviced (Sidewalks/Streetlights)			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8706	\$ 0.8573	
Sportsplex Levy	\$ 0.0280	\$ 0.0300	
Fire	\$ 0.1200	\$ 0.1200	
	\$ 1.0586	\$ 1.0473	\$ (0.0113)
Enfield Horne Settlement - Residential Unserviced (Streetlights only)			
Urban Service Rate	\$ 0.0180	\$ 0.0180	
General Tax Rate - Residential	\$ 0.8706	\$ 0.8573	
Sportsplex Levy	\$ 0.0280	\$ 0.0300	
Fire	\$ 0.1200	\$ 0.1200	
	\$ 1.0366	\$ 1.0253	\$ (0.0113)
Enfield - Commercial Serviced			
Urban Service Rate	\$ 0.9000	\$ 0.8500	
General Tax Rate - Commercial	\$ 2.7000	\$ 2.7000	
Sportsplex Levy	\$ 0.0280	\$ 0.0300	
Fire	\$ 0.1200	\$ 0.1200	
	\$ 3.7480	\$ 3.7000	\$ (0.0480)
Lantz - Residential Serviced			
Urban Service Rate	\$ 0.1620	\$ 0.1330	
General Tax Rate - Residential	\$ 0.8706	\$ 0.8573	
Sportsplex Levy	\$ 0.0280	\$ 0.0300	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 1.2006	\$ 1.1603	\$ (0.0403)
Lantz - Commercial Serviced			
Urban Service Rate	\$ 0.9000	\$ 0.8500	
General Tax Rate - Commercial	\$ 2.7000	\$ 2.7000	
Sportsplex Levy	\$ 0.0280	\$ 0.0300	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 3.7680	\$ 3.7200	\$ (0.0480)
Elmsdale - Residential Serviced			
Urban Service Rate	\$ 0.1620	\$ 0.1330	
General Tax Rate - Residential	\$ 0.8706	\$ 0.8573	
Sportsplex Levy	\$ 0.0280	\$ 0.0300	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 1.2006	\$ 1.1603	\$ (0.0403)

	2014 Rate	2015 Rate	Increase (Decrease)
Elmsdale - Commercial Serviced			
Urban Service Rate	\$ 0.9000	\$ 0.8500	
General Tax Rate - Commercial	\$ 2.7000	\$ 2.7000	
Sportsplex Levy	\$ 0.0280	\$ 0.0300	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 3.7680	\$ 3.7200	\$ (0.0480)
Shubenacadie-Residential Serviced			
Urban Service Rate	\$ 0.2820	\$ 0.2530	
General Tax Rate - Residential	\$ 0.8706	\$ 0.8573	
Water utility Deficit	\$ 0.1000	\$ 0.1000	
Sportsplex Levy	\$ 0.0280	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.4506	\$ 1.4103	\$ (0.0403)
Shubenacadie-Residential Unserviced (streetlights/sidewalks)			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8706	\$ 0.8573	
Sportsplex Levy	\$ 0.0280	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.1086	\$ 1.0973	\$ (0.0113)
Shubenacadie-Residential Unserviced (sidewalks only)			
Urban Service Rate	\$ 0.0200	\$ 0.0200	
General Tax Rate - Residential	\$ 0.8706	\$ 0.8573	
Sportsplex Levy	\$ 0.0280	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0886	\$ 1.0773	\$ (0.0113)
Shubenacadie-Commercial Serviced			
Urban Service Rate	\$ 0.9000	\$ 0.8500	
General Tax Rate - Commercial	\$ 2.7000	\$ 2.7000	
Water utility Deficit	\$ 0.1000	\$ 0.1000	
Sportsplex Levy	\$ 0.0280	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 3.8980	\$ 3.8500	\$ (0.0480)
Milford-Residential Serviced			
Urban Service Rate	\$ 0.3280	\$ 0.3100	
General Tax Rate - Residential	\$ 0.8706	\$ 0.8573	
Sportsplex Levy	\$ 0.0280	\$ 0.0300	
Fire	\$ 0.1600	\$ 0.1700	
	\$ 1.3866	\$ 1.3673	\$ (0.0193)
Milford-Residential Unserviced (streetlights/sidewalks)			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8706	\$ 0.8573	
Sportsplex Levy	\$ 0.0280	\$ 0.0300	
Fire	\$ 0.1600	\$ 0.1700	
	\$ 1.0986	\$ 1.0973	\$ (0.0013)

ALL INCLUSIVE RATES:

	2014 Rate	2015 Rate	Increase (Decrease)
Milford-Residential Unserved (sidewalks only)			
Urban Service Rate	\$ 0.0200	\$ 0.0200	
General Tax Rate - Residential	\$ 0.8706	\$ 0.8573	
Sportsplex Levy	\$ 0.0280	\$ 0.0300	
Fire	\$ 0.1600	\$ 0.1700	
	\$ 1.0786	\$ 1.0773	\$ (0.0013)
Milford-Commercial Served			
Urban Service Rate	\$ 1.2600	\$ 1.2400	
General Tax Rate - Commercial	\$ 2.7000	\$ 2.7000	
Sportsplex Levy	\$ 0.0280	\$ 0.0300	
Fire	\$ 0.1600	\$ 0.1700	
	\$ 4.1480	\$ 4.1400	\$ (0.0080)
Mt Uniacke-Residential			
General Tax Rate - Residential	\$ 0.8706	\$ 0.8573	
Fire	\$ 0.1650	\$ 0.1650	
Safety Streetlights L10	\$ 0.0036	\$ 0.0036	
	\$ 1.0392	\$ 1.0259	\$ (0.0133)
Mt Uniacke-Commercial			
General Tax Rate - Commercial	\$ 2.7000	\$ 2.7000	
Fire	\$ 0.1650	\$ 0.1650	
Street Lights	\$ 0.0200	\$ 0.0200	
	\$ 2.8850	\$ 2.8850	\$ -
Rawdon-Residential With Streetlights			
General Tax Rate - Residential	\$ 0.8706	\$ 0.8573	
Fire	\$ 0.1700	\$ 0.1800	
Street Lights	\$ 0.0430	\$ 0.0430	
	\$ 1.0836	\$ 1.0803	\$ (0.0033)
Gore-Residential			
General Tax Rate - Residential	\$ 0.8706	\$ 0.8573	
Gore District Recreation Fund Area Rate	\$ 0.0100	\$ 0.0100	
Fire	\$ 0.1700	\$ 0.1800	
	\$ 1.0506	\$ 1.0473	\$ (0.0031)
Rural Areas-Residential			
General Tax Rate - Residential	\$ 0.8706	\$ 0.8573	
Fire	\$ 0.1700	\$ 0.1800	
	\$ 1.0406	\$ 1.0373	\$ (0.0033)
Rural Areas-Commercial			
General Tax Rate - Commercial	\$ 2.7000	\$ 2.7000	
Fire	\$ 0.1700	\$ 0.1800	
	\$ 2.8700	\$ 2.8800	\$ 0.0100
Nine Mile River-Residential			
General Tax Rate - Residential	\$ 0.8706	\$ 0.8573	
Street Lights	\$ 0.0250	\$ 0.0250	
Sportsplex Levy	\$ 0.0280	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0936	\$ 1.0823	\$ (0.0113)

URBAN SERVICE RATES

		2014/2015		2015/2016
		Projection	Budget	Budget
Revenues				
Residential Serviced Levy	GL 4015	\$ 862,217	\$ 861,719	\$ 747,215
Wastewater Management Fee	GL 4017	577,000	586,518	697,086
Differential Rate Shubie/Milford	GL 4015	80,671	80,671	83,378
Commercial Serviced Levy	GL 4015	610,337	610,337	622,402
Outside Serviced Area Levy	GL 4015	22,275	22,275	26,571
Grant from Deed Transfer Tax	GL 5825	400,000	400,000	400,000
Obligatory Infrastructure Revenue	GL 4815	125,483	125,483	-
Sewer Usage Revenue	GL 5301	6,480	6,480	6,480
Sewer Hook-Up Revenue	GL 5130	26,500	26,500	26,500
Federal Properties - Grant in Lieu	GL 4301	13,122	13,694	13,122
Irving Servicing Agreement	GL 5426	76,715	78,907	142,000
		\$ 2,800,800	\$ 2,812,584	\$ 2,764,754
Expenditures				
Operating Costs		\$ 1,059,477	\$ 1,008,162	\$ 1,118,699
Professional Fees		78,837	159,837	31,500
Streetlights Expense		33,672	70,205	41,827
Hydrant Expense		537,828	537,828	552,519
Debt charges - Sidewalks		638,178	638,178	624,771
Debt charges - Sewers		145,833	148,232	153,081
Debt charges - Streetlights		33,425	39,495	36,609
Transfers to Reserves		233,978	210,647	205,748
		\$ 2,761,228	\$ 2,812,584	\$ 2,764,754
Operating (Income) Loss		\$ (39,572)	\$ -	\$ (0)

ASSESSMENT VALUES AND RATES	One ¢ Raises	2014/2015		2015/2016
		USR Rates	Increase/ (Decrease)	USR Rates
Residential Serviced Levy (R1-SR1-M1)	\$ 53,011			
Wastewater Management Fee				\$ 6
Commercial Serviced Levy (R2 & SR2)	\$ 7,248			
Milford/Shubenacadie (SW/SL-R4)	\$ 3,602			
Milford SW Only (R5)	\$ 2,306			
Enfield/Elmsdale/Shubenacadie SW Only (R6)	\$ 3,776			
Reg'l Residential Serviced Levy	R1	\$ 0.238	\$ (0.018)	\$ 0.220
Adjustment for Wastewater Fee		\$ (0.076)	\$ (0.011)	\$ (0.087)
Billable Regional Residential USR		\$ 0.162	\$ (0.029)	\$ 0.133
Shubie Residential Serviced Levy	SR1	\$ 0.238	\$ (0.018)	\$ 0.220
Shubie USR Surcharge		\$ 0.120	\$ -	\$ 0.120
Adjustment for Wastewater Fee		\$ (0.076)	\$ (0.011)	\$ (0.087)
Billable Shubie Residential USR		\$ 0.282	\$ (0.029)	\$ 0.253
Milford Residential Serviced Levy	MR1	\$ 0.238	\$ (0.018)	\$ 0.220
Milford USR Surcharge		\$ 0.090		\$ 0.090
Adjustment for Wastewater Fee		\$ -		\$ -
Billable Milford Residential USR		\$ 0.328	\$ (0.018)	\$ 0.310
Reg'l & Shubie Commercial Serviced Levy	R2	\$ 1.260	\$ (0.020)	\$ 1.240
Adjustment for Wastewater Fee		\$ (0.360)	\$ (0.030)	\$ (0.390)
Billable Regl/Shub Commercial USR		\$ 0.900	\$ (0.050)	\$ 0.850
Milford Commercial Serviced Levy	MR2	\$ 1.260	\$ (0.020)	\$ 1.240
Adjustment for Wastewater Fee		\$ -	\$ -	\$ -
Billable Milford Commercial USR		\$ 1.260	\$ (0.020)	\$ 1.240
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 2015/2016 reflects a decrease of 2¢ in the commercial serviced rate and a decrease of 1.8¢ for residential customers. 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 2015/2016 was prepared with no changes to these rates as per the following:

- All residents in Milford and Shubenacadie, who pay for Sidewalks and Streetlights Only will be charged 4¢, the same as 2014/2015;
- All residents in the corridor who pay for Sidewalks only will pay 2¢, the same as 2014/2015.

In 2015, 40% of the Deed Transfer Tax (DTT) revenue collected by the Municipality of East Hants, to a maximum of \$400,000 (2014: \$400,000) is budgeted to be granted to the USR.

Wastewater Management Fee

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

In 2015 an additional \$1.00 has been added to the WMF - the charge will be \$6.00 per 1,000 gallons of water consumed (2014: \$5.00). To offset the increase in the WMF, the USR will decrease by 1.1 cent for residential accounts and 3 cents for commercial accounts, who also have a water account. Declining water consumption figures affect the impact this revenue has year to year on the USR.

Operating Expenses

The wastewater system is a large part of the operating costs for the calculation of the Urban Service Rate. These systems receive 56% of what is known as "All Systems" expenses; the other 44% is charged to the Water Utilities. All other general operating costs are directly attributable to the consolidated wastewater system. Fire protection costs are paid by the USR to the Water Utility. These rates are determined through the water utility rate setting process and are regulated by the Utility and Review Board. The last rate review set the fire protection costs as a percentage of prior year operating expenses (of the Water Utility); 2015/2016 charge are budgeted at \$552,519 (2014 Budget: \$537,828).

Debt Charges

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

OTHER STREETLIGHT AREA RATES

Enfield Horne Settlement Streetlights	2014/2015		2015/2016
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (23,055)	\$ (22,988)	\$ (24,170)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 22,968	\$ 23,352	\$ 23,192
Transfer to(from) reserves	\$ 87	\$ (364)	\$ 978
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2014	2014	2015
Assessment - Enfield Horne Settlement	\$ 128,083,333	\$ 127,711,500	\$ 134,277,500
R3 Rate - Enfield Horne Settlement	\$ 0.018	\$ 0.018	\$ 0.018

Mount Uniacke Park/Subdivision	2014/2015		2015/2016
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (3,266)	\$ (3,266)	\$ (3,552)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 2,927	\$ 3,356	\$ 3,035
Transfer to(from) reserves	\$ 339	\$ (90)	\$ 517
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2014	2014	2015
Assessment - Mount Uniacke	\$ 16,331,100	\$ 16,331,100	\$ 17,758,100
L9 Rate - Mount Uniacke	\$ 0.020	\$ 0.020	\$ 0.020

Mount Uniacke Safety Lights	2014/2015		2015/2016
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (9,394)	\$ (9,231)	\$ (10,072)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 9,490	\$ 9,301	\$ 9,880
Transfer to(from) reserves	\$ (96)	\$ (70)	\$ 192
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2014	2014	2015
Assessment - Mount Uniacke	\$ 260,944,444	\$ 261,957,000	\$ 279,776,900
L10 Rate - Mount Uniacke	\$ 0.0036	\$ 0.0036	\$ 0.0036

OTHER STREETLIGHT AREA RATES (CONT'D)

Nine Mile River Streetlights	2014/2015		2015/2016
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (36,066)	\$ (35,965)	\$ (38,083)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 34,702	\$ 35,049	\$ 35,327
Transfer to(from) reserves	\$ 1,364	\$ 916	\$ 2,756
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2014	2014	2015
Assessment - Nine Mile River	\$ 144,264,000	\$ 143,858,100	\$ 152,331,600
LN9 Rate - Nine Mile River	\$ 0.025	\$ 0.025	\$ 0.025
Rawdon Streetlights	2014/2015		2015/2016
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (3,060)	\$ (3,059)	\$ (3,124)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 3,020	\$ 3,048	\$ 3,120
Transfer to(from) reserves	\$ 40	\$ 11	\$ 4
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2014	2014	2015
Assessment - Rawdon	\$ 7,114,200	\$ 7,114,200	\$ 7,265,200
L8 Rate - Rawdon	\$ 0.043	\$ 0.043	\$ 0.043

FIRE DEPARTMENT AREA RATES

Department	Work Order #	Estimated Assessment 15/16 as per Simulation	Estimated Levy 15/16	Actual Levy 14/15	Difference in Levy 14/15 & 15/16	Fire Levy Code	Estimated Rate 15/16	Actual Rate 14/15
Enfield	100000134	\$ 342,703,800	\$ 411,245	\$ 392,860	\$ 18,385	K1	0.12	0.12
Elmsdale	100000135	\$ 248,499,200	\$ 347,899	\$ 327,135	\$ 20,764	K2	0.14	0.14
Lantz	100000136	\$ 154,765,800	\$ 216,672	\$ 209,315	\$ 7,357	K3	0.14	0.14
Milford	100000137	\$ 80,016,500	\$ 136,028	\$ 123,265	\$ 12,763	K4	0.17	0.16
Shubenacadie	100000138	\$ 111,518,300	\$ 189,581	\$ 183,495	\$ 6,086	K5	0.17	0.17
Maitland	100000139	\$ 41,515,000	\$ 74,727	\$ 67,905	\$ 6,822	K6	0.18	0.17
Noel	100000140	\$ 44,251,000	\$ 79,652	\$ 72,765	\$ 6,887	K7	0.18	0.17
Walton	100000141	\$ 14,538,600	\$ 26,169	\$ 23,120	\$ 3,049	K8	0.18	0.17
Gore	100000142	\$ 34,015,100	\$ 61,227	\$ 55,395	\$ 5,832	G1	0.18	0.17
Kennetcook	100000143	\$ 36,369,100	\$ 65,464	\$ 58,780	\$ 6,684	G2	0.18	0.17
Nine Mile River	100000144	\$ 85,233,800	\$ 144,897	\$ 139,420	\$ 5,477	G3	0.17	0.17
Rawdon	100000145	\$ 53,763,300	\$ 96,774	\$ 89,625	\$ 7,149	G4	0.18	0.17
Mount Uniacke	100000146	\$ 301,858,700	\$ 498,067	\$ 464,075	\$ 33,992	G5	0.165	0.165
Brooklyn	100000147	\$ 20,410,400	\$ 36,739	\$ 32,840	\$ 3,899	G6	0.18	0.17
TOTAL			\$ 2,385,141	\$ 2,239,995	\$ 145,147			

Fire Rates were approved by Executive Committee on March 10, 2015 and approved by Council on March 25, 2015

NON-DEPARTMENTAL REVENUE & EXPENSES

GENERAL REVENUE

GENERAL REVENUE	2014/2015 Projection	2014/2015 Budget	2015/2016 Budget
4000 RESIDENTIAL TAXES	\$ (12,183,900)	\$ (12,204,819)	\$ (12,575,592)
4001 COMMERCIAL TAXES	\$ (3,452,700)	\$ (3,489,026)	\$ (3,700,164)
4010 FOREST PROPERTY	\$ (23,646)	\$ (23,650)	\$ (23,076)
4012 FOREST PROPERTY	\$ (45,370)	\$ (45,400)	\$ (44,801)
4015 OTHER AREA RATES	\$ (37,024)	\$ (37,100)	\$ (38,191)
4030 EAST HANTS SPORTSPLEX LEVY	\$ (258,180)	\$ (258,197)	\$ (289,667)
4070 MTT GRANT	\$ (71,004)	\$ (77,000)	\$ (71,000)
4090 DEED TRANSFER TAX	\$ (1,280,000)	\$ (1,200,000)	\$ (1,200,000)
4110 FRONTAGE CHARGES	\$ (145,809)	\$ (145,809)	\$ (89,108)
4850 WASTE TRANSFER DU FEE	\$ (1,996,300)	\$ (1,995,265)	\$ (2,155,340)
4351 NOVA SCOTIA POWER	\$ (2,867)	\$ (3,000)	\$ (2,960)
5555 HST OFFSET PAYMENT	\$ (96,000)	\$ (96,000)	\$ (96,000)
* TAXES	\$ (19,592,800)	\$ (19,575,266)	\$ (20,285,899)
4300 CROWN LANDS GRANT IN LIEU	\$ (37,468)	\$ (37,198)	\$ (37,500)
4301 FEDERAL PROPERTY - GRANT IN LIEU	\$ (43,947)	\$ (44,000)	\$ (44,000)
4320 PROVINCIAL PROPERTY GRANT IN LIEU	\$ (82,761)	\$ (83,400)	\$ (83,000)
* GRANTS IN LIEU	\$ (164,176)	\$ (164,598)	\$ (164,500)
4360 ADMINISTRATION FEES	\$ (224,250)	\$ (224,250)	\$ (215,944)
4361 NSF FEES	\$ (500)	\$ (500)	\$ (400)
4700 TAX CERTIFICATES	\$ (36,000)	\$ (39,000)	\$ (36,000)
4751 RECORDS INQUIRIES	\$ (69,000)	\$ (67,020)	\$ (70,000)
4810 CASH OVER/SHORT	\$ (19)	\$ -	\$ -
5020 SPONSORSHIPS/DONATIONS	\$ (7,500)	\$ -	\$ -
* SALE OF SERVICES	\$ (337,269)	\$ (330,770)	\$ (322,344)

NON-DEPARTMENTAL REVENUE & EXPENSES (CONT'D)

GENERAL REVENUE	2014/2015 Projection	2014/2015 Budget	2015/2016 Budget
5050 OTHER FINES	\$ (400)	\$ (400)	\$ -
5151 PROTECTIVE SERVICES FINES	\$ (29,000)	\$ (29,000)	\$ (29,000)
5351 RETURN ON INVESTMENTS	\$ (54,000)	\$ (54,000)	\$ (54,000)
5401 INTEREST ON OUTSTANDING TAXES	\$ (113,000)	\$ (94,000)	\$ (110,000)
5426 MISCELLANEOUS REVENUE	\$ (6,046)	\$ (2,190)	\$ (2,190)
5450 INTEREST ON OTHER RECEIVABLES	\$ (1,000)	\$ (1,800)	\$ (1,000)
* REVENUE FROM OWN SOURCES	\$ (203,446)	\$ (181,390)	\$ (196,190)
5440 FARM PROPERTY ACREAGE	\$ (108,486)	\$ (108,600)	\$ (108,135)
5540 STUDENT/EMPLOYMENT FUNDING	\$ (24,575)	\$ (24,575)	\$ (13,485)
5880 CONDITIONAL PROV & FEDERAL GRANTS	\$ (46,500)	\$ -	\$ -
* TRANSFERS FROM OTHER GOVTS/AGENCIE	\$ (179,561)	\$ (133,175)	\$ (121,620)
** REVENUES	\$ (20,477,252)	\$ (20,385,199)	\$ (21,090,553)
*** TOTAL REVENUE	\$ (20,477,252)	\$ (20,385,199)	\$ (21,090,553)

TRANSFERS & APPROPRIATIONS

TRANSFERS AND APPROPRIATIONS	2014/2015 Projection	2014/2015 Budget	2015/2016 Budget
4345 FIRE PROTECTION	\$ (2,241,135)	\$ (2,245,757)	\$ (2,385,141)
* TAXES	\$ (2,241,135)	\$ (2,245,757)	\$ (2,385,141)
4346 FIRE DEBT CHARGE RECOVERY REVENUE	\$ (42,212)	\$ (42,212)	\$ (42,268)
* REVENUE FROM OWN SOURCES	\$ (42,212)	\$ (42,212)	\$ (42,268)
** REVENUES	\$ (2,283,347)	\$ (2,287,969)	\$ (2,427,409)
6028 TRAINING/EDUCATION	\$ 10,000	\$ 10,000	\$ 10,000
* STAFF TRAINING AND EDUCATION	\$ 10,000	\$ 10,000	\$ 10,000
* OTHER OPERATIONAL COSTS			
6195 FIRE PROTECTION	\$ 2,245,757	\$ 2,245,757	\$ 2,385,141
8100 PROFESSIONAL SERVICES	\$ 6,500	\$ 6,500	\$ 6,500
* SERVICES ACQUIRED	\$ 2,252,257	\$ 2,252,257	\$ 2,391,641
8150 GRANTS/SUBSIDIES TO ORGANIZATIONS	\$ 67,436	\$ 67,436	\$ 67,436
* GRANTS TO GROUPS	\$ 67,436	\$ 67,436	\$ 67,436
8195 PUBLIC HOUSING/SENIOR CITIZENS	\$ 65,044	\$ 60,730	\$ 66,345
9650 APPROPRIATION TO SCHOOL BOARD	\$ 4,459,861	\$ 4,459,885	\$ 4,757,075
9660 APPROPRIATION TO REGIONAL LIBRARY	\$ 141,986	\$ 142,510	\$ 142,510
9670 APPROPRIATION TO AREA RATES	\$ 400,000	\$ 400,000	\$ 400,000
9725 RCMP	\$ 3,268,000	\$ 3,256,000	\$ 3,370,253
9727 CORRECTIONS	\$ 284,009	\$ 285,200	\$ 289,688
* TRANSFERS TO AGENCIES	\$ 8,618,900	\$ 8,604,325	\$ 9,025,871
9610 APPROP SRF CAPITAL	\$ (15,092)	\$ (15,092)	\$ (15,092)
9620 APPROP SRF OP	\$ (295,077)	\$ (268,923)	\$ (2,339)
9630 APPROPRIATION TO CAPITAL FUND	\$ 74,000	\$ 74,000	\$ 50,000
* TRANSFERS TO OWN RESERVES	\$ (236,169)	\$ (210,015)	\$ 32,569

TRANSFERS AND APPROPRIATIONS	2014/2015 Projection	2014/2015 Budget	2015/2016 Budget
9035 INTEREST ON LANTZ FIRE DEPT DEBT	\$ 16,040	\$ 16,040	\$ 15,366
9045 INT LOCAL IMPR OTHER	\$ 4,361	\$ 4,361	\$ 3,505
9075 INT FIRE COMM DEBT	\$ 1,792	\$ 1,792	\$ 1,608
9116 INTEREST ON SPORTSPLEX DEBT	\$ 139,173	\$ 139,173	\$ 134,778
9118 INTEREST ON HOSPITAL DEBT	\$ 42,643	\$ 42,643	\$ 41,611
9130 PRINCIPAL ON BUILDING DEBT	\$ 70,271	\$ 70,271	\$ 72,484
9135 PRINCIPAL ON LANTZ FIRE DEPT DEBT	\$ 14,150	\$ 14,150	\$ 14,880
9140 PRINCIPAL ON LANDFILL DEBT	\$ 67,353	\$ 67,353	\$ 70,693
9150 PRINCIPAL ON PAVING DEBT	\$ 130,450	\$ 130,450	\$ 77,950
9155 PRIN LOCAL IMP OTHER	\$ 17,120	\$ 17,120	\$ 17,904
9175 PRIN FIRE COMM DEBT	\$ 7,498	\$ 7,498	\$ 7,735
9185 PRINCIPAL ON STORM WATER DEBT	\$ 1,340	\$ 1,340	\$ 1,407
9200 PRINCIPAL ON INDUSTRIAL PARK DEBT	\$ 261,768	\$ 261,768	\$ 188,070
9205 PRINCIPAL ON STREETLIGHT DEBT	\$ 69	\$ -	\$ 70
9210 PRINCIPAL ON WASTE REDUCTION DEBT	\$ 53,080	\$ 53,080	\$ 55,915
9220 PRINCIPAL ON LIBRARY DEBT	\$ 19,801	\$ 19,801	\$ 20,753
9222 PRIN WATERSHED SHUB	\$ 16,200	\$ 16,200	\$ 17,200
9226 DEBENTURE ISSUANCE COSTS	\$ 2,364	\$ 2,364	\$ 2,364
9227 PRIN SERVICE EX DEBT	\$ 7,859	\$ 7,860	\$ 7,976
9228 PRINCIPAL ON HOSPITAL DEBT	\$ 26,516	\$ 26,516	\$ 27,550
9229 PRINCIPAL ON SPORTSPLEX DEBT	\$ 127,194	\$ 127,194	\$ 131,822
* FISCAL SERVICES/DEBT	\$ 1,027,042	\$ 1,026,974	\$ 911,641
** EXPENSES	\$ 11,739,466	\$ 11,750,977	\$ 12,439,158
*** TOTAL EXPENDITURE (REVENUE)	\$ 9,456,119	\$ 9,463,008	\$ 10,011,749

Fire Department Revenue & Expenses

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

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

Provincially Assigned Expenses

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

Low Income Housing

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

Education

Under the terms of a provincial Memorandum of Understanding (MOU), the Province charges a mandatory education tax rate each year, based on the total uniform assessment of each municipality, thereby establishing the minimum property taxpayer contribution to the local School Board. The last revision of the MOU by the Province had fixed the contribution rates at the 2010/2011 levels. Staff are unaware of the proposed rate for 2015/2016 and onwards. Given East Hants' significant residential growth rate (4.66% net of exempt properties); this will result in continuous future increases in the cost of education funding. The budget for 2015/2016 was prepared for an overall increase of 6.7% for education costs - this accommodates our increasing assessed values and a slight (2.5%) increase in the rate per \$100 of assessment.

Libraries

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

Policing

A Federal/Provincial agreement fixes the cost per officer paid by the Municipality. The Municipality controls the addition of new officers to the local force. Approximately 10 officers have been added since this responsibility was taken over in 1995. This is currently one of the largest expenditures of East Hants. Currently, 23 full-time-equivalent officers patrol East Hants from the Enfield detachment, the Mt Uniacke community policing office and a new RCMP office in Rawdon which opened January 2015. The Mt Uniacke and Rawdon offices are owned by the Municipality and are leased by the RCMP who then operate the detachments.

The total cost per officer is approximately \$145,554 (2013: \$141,000), including shared services. The proposed budget includes a total of \$22,524 for the cost of DNA services and an expense for prosecution services related to traffic tickets.

Corrections

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

Fiscal Services

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

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

TRANSFERS TO AND FROM RESERVES

The following are budgeted transfers to and from reserves for fiscal 2015/2016:

	Budget 2015/2016		Cost Centre
	To Reserve	From Reserve	
General Fund - CAPITAL GL 9610			
Financing Local Improvements		\$ (15,092)	fiscalserv
Total FISCALSERV GL 9610		\$ (15,092)	

General Fund - OPERATING GL 9620			
Landfill Equipment(Dozer/Excavator)	\$ 85,000		fiscalserv
Legislative	\$ 2,000		fiscalserv
Computer Equipment	\$ 80,000		fiscalserv
Computer Hardware/Software		\$ (40,450)	fiscalserv
Misc-Landfill	\$ 5,000		fiscalserv
Office Equipment-Other	\$ 10,000		fiscalserv
Miscellaneous	\$ 10,000		fiscalserv
EMO	\$ 10,000		fiscalserv
Buildings (pool & other)	\$ 25,000		fiscalserv
Trucks (Bldg insp., Bldg mtnc, Dog Con)	\$ 20,000		fiscalserv
Pool Life Cycle Analysis	\$ 20,000		fiscalserv
Pool-Other	\$ 10,000		fiscalserv
Leisure-Open Space	\$ 5,000		fiscalserv
Landfill	\$ 10,000		fiscalserv
Pool Maintenance	\$ 10,000		fiscalserv
Building Repairs	\$ 10,000		fiscalserv
Miscellaneous	\$ 10,000		fiscalserv
Tourism	\$ 5,000		fiscalserv
Election	\$ 25,000		fiscalserv
Transportation - Paving (Municipal 10%)	\$ 20,000		fiscalserv
Transportation - Storm Drainage	\$ 40,000		fiscalserv
Transportation - Gravel Program	\$ 10,000		fiscalserv
Transportation - Snow Clearing Roads	\$ 20,000		fiscalserv
Planning Studies	\$ 40,000		fiscalserv
Shubie Transfer for Water Utility Deficit	\$ 38,191		fiscalserv
Sportsplex Variance	\$ 31,237		fiscalserv
Infotech - Business Analyst & Related Expenses		\$ (70,000)	fiscalserv
Poolmtnce - Roof		\$ (50,000)	fiscalserv
Poolmtnce - Flooring & Air Conditioner		\$ (30,750)	fiscalserv
Buildings - Security Audit Upgrades		\$ (20,000)	fiscalserv
Buildings - Disposal of Property Migraton & Registry Fees		\$ (31,500)	fiscalserv
Finance - Pension Plan & Actuarial Review		\$ (42,500)	fiscalserv

General Fund - OPERATING GL 9620 (cont'd)	Budget 2015/2016		Cost Centre
	To Reserve	From Reserve	
Finance - Procurement		\$ (8,000)	fiscalserv
CAO Office (adminoper) - Digital Kiosk		\$ (10,000)	fiscalserv
CAO Office (adminoper) - Visual Content Development		\$ (10,000)	fiscalserv
CAO Office (adminoper) - Computer Software - Engagement s/w		\$ (15,500)	fiscalserv
Econdev - Investment Attraction Video, images /photography		\$ (16,500)	fiscalserv
Econdev - Regional Economic Network		\$ (20,000)	fiscalserv
Community - Burntcoat Park lane improvements		\$ (20,000)	fiscalserv
Community - Tourism Plan		\$ (20,000)	fiscalserv
Community - Tourism Kiosks		\$ (7,000)	fiscalserv
Planserv - Planning Review		\$ (76,685)	fiscalserv
Organics - Green Carts		\$ (45,000)	fiscalserv
Organics - Green Cart Storage Container		\$ (6,257)	fiscalserv
Siteoper - Site improvements for customer drop off		\$ (35,000)	fiscalserv
Transfer to reserves surplus from DU Charge	\$ 9,797		fiscalserv
Funding from savings 2014/2015 LEMC Painting common areas		\$ (5,000)	fiscalserv
Transfer to Surplus	399		fiscalserv
Total FISCALSERV GL 9620	\$	(18,518)	

Fire Risk Assessment-Emergency Grant Fund		\$ (6,500)	fireexp
Fire Debt Charge Recovery - Communication Project	\$ 2,679		fireexp
Fire Depts Common Training Facility	\$ 20,000		fireexp
Total FIREEXP GL 9620	\$	16,179	

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

General CAPITAL OUT OF REVENUE - GL 9630			
Capital contribution to Unified Communication System	\$ 50,000		fiscalserv
Total FISCALSERV GL 9630	\$	50,000	

Other Lights - Operating Reserve GL 9620	\$ 4,447		fisclights
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Urban Service Rate - OPERATING 9620			
Transportation - Snow Clearing Sidewalk	\$ 10,000		fiscalcsr
Desludge Cells	\$ 125,000		fiscalcsr
Regl Sewer Hook Up Fees to Operating Reserve	\$ 20,800		fiscalcsr
Total FISCAL CSR GL 9620	\$	155,800	

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