

**BUDGET AND TAX ANALYSIS**  
**2016/2017**

February 24<sup>th</sup>, 2016



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

# Table of Contents

BUDGET AND TAX ANALYSIS.....	1
INTRODUCTION.....	3
GOVERNANCE & THE BUDGET PROCESS .....	7
ASSESSMENT CHANGES 2015 TO 2016 .....	8
HOW TAXATION WORKS .....	9
SUMMARY OF REVENUE & EXPENSES.....	10
SUMMARY OF REVENUE .....	11
SUMMARY OF REVENUE (CONTINUED) .....	12
SUMMARY OF EXPENSES.....	13
SUMMARY OF EXPENSES (CONTINUED) .....	14
SUMMARY OF EXPENSES (CONTINUED) .....	15
SIGNIFICANT VARIANCES.....	16
GENERAL TAX RATES .....	17
ONE CENT RAISES .....	17
TAX BURDEN .....	19
COMPARATIVE TAX RATES .....	22
URBAN SERVICE RATES .....	26
URBAN SERVICE RATES.....	28
WASTEWATER MANAGEMENT FEE .....	28
OPERATING EXPENSES .....	28
DEBT CHARGES.....	28
OTHER STREETLIGHT AREA RATES .....	29
OTHER STREETLIGHT AREA RATES (CONTINUED).....	30
FIRE DEPARTMENT AREA RATES .....	31
NON-DEPARTMENTAL REVENUE & EXPENSES .....	32
GENERAL REVENUE .....	32



NON-DEPARTMENTAL REVENUE & EXPENSES (CONTINUED) ..... 33

TRANSFERS & APPROPRIATIONS ..... 34

TRANSFERS & APPROPRIATIONS (CONTINUED) ..... 35

TRANSFERS TO AND FROM RESERVES ..... 38



## 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 2016 Property Valuation Services Corporation (PVSC), East Hants has 9,873 households (2015: 9,797) 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 37,442 acres (2015: 37,288) of tax exempt farm land and 90,911 acres (2015: 97,439) of exempt provincial forest property. This tax exempt property constitutes 27.5% (2015: 28.9%) of the total area. In addition, there are 56,092 acres (2015: 56,283) of exempt commercial forest property and 172,599 acres (2015: 172,313) of resource forest property, which is taxed marginally at 41 and 26 cents per acre, respectively. The total exempt and marginally taxed land constitutes 76.6% (2015: 77.9%) of the total area of East Hants.

The distribution of homes is not proportional across the Municipality. In 2016 they are distributed as follows:

Dwelling Unit Comparison (#)	2015 (#)	2015 (%)	2016 (#)	2016 (%)
Serviced Districts of Enfield (1), Elmsdale, Lantz	2,415	25%	2,468	25%
Districts of Milford and Shubenacadie	1,361	14%	1,372	14%
Districts of Nine Mile River, Enfield (10)	1,458	15%	1,475	15%
Districts of Rawdon/Maitland/Noel/Gore	2,864	29%	2,858	29%
Districts of Mount Uniacke	1,699	17%	1,700	17%
<b>Total Dwelling Units</b>	<b>9,797</b>	<b>100%</b>	<b>9,873</b>	<b>100%</b>

The 2016 assessment roll shows an increase of 76 dwelling units from 2015 (2015: 64). Significant increases include the following:

- 53 units (2015: 34) were added to the three communities of Enfield(1), Elmsdale, and Lantz,
- 14 units (2015: 9) were added to the Nine Mile River area (District 9),
- 11 units (2015: 1) were added to the two communities Milford and Shubenacadie

East Hants residential construction remains relatively strong. In calendar year 2015, 242 permits were issued for (2014: 229) residential units (including new construction and renovations).

Homes also continue to change hands at a steady pace. During 2014/2015, approximately 428 homes (2013/2014: 376) changed hands, 26% (2013/2014: 33%) of which were in the districts of Enfield (1), Elmsdale, and Lantz. Another 16% (2013/2014: 14%) relate to Milford and Shubenacadie, 16% (2013/2014: 18%) to Nine Mile River and Enfield Horne Settlement, 24% (2013/2014: 16%) to Mount Uniacke, and the balance 18% (2013/2014: 18%) 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. Investments in Burntcoat Park through the construction of a new staircase and comfort station facility along with the improvements to the Fundy Tidal Interpretative Centre, is positioning East Hants to become a signature tourism destination in 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 2016 assessment roll, two (2015: 2) new commercial accounts have been added, totaling \$137,700 (2015: \$166,000) assessment value. Total commercial assessments decreased by 1.10% in 2016 (2015: increased 4.83%), net of commercial exempt properties.

The average residential assessment based on CAP is \$146,935 (2015: \$144,985). Residential assessments account for 90% (2015: 90%) of all taxable assessments, net of exempt properties. The Municipality strives to decrease this ratio to 80% by attracting new businesses and fostering business growth through its Economic Development Strategy. Achievement of this objective would reduce the tax burden on an average homeowner by 36%<sup>1</sup>.

---

<sup>1</sup> Based on 9,873 dwelling units, using 2016 draft tax rates.

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

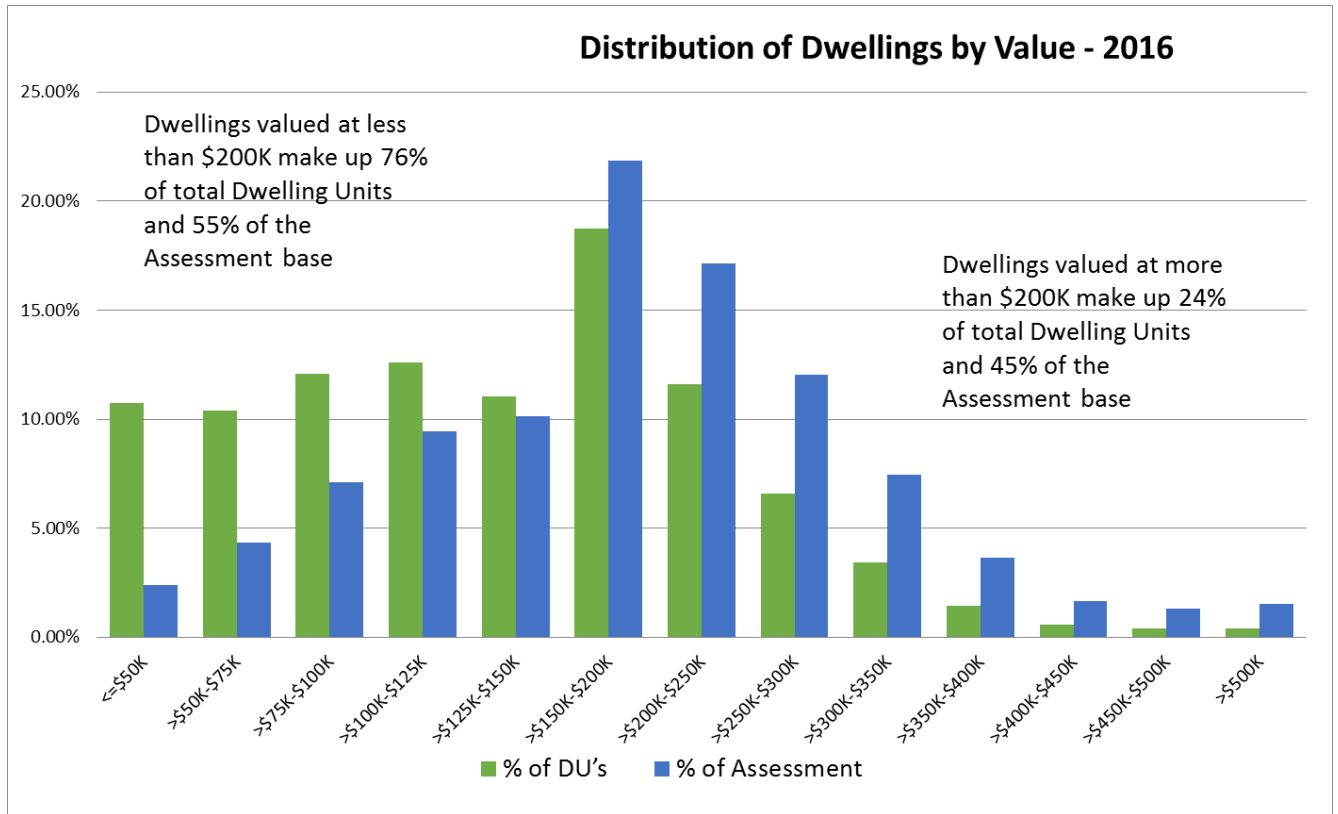
District #	District Name	2015 Average Residential Assessment (capped)*	2016 Average Residential Assessment (capped)*
1	Enfield	\$175,066	\$175,119
2	Elmsdale	\$165,967	\$167,361
3	Milford	\$140,755	\$141,084
4	Shubenacadie	\$108,819	\$110,798
5	Maitland	\$86,082	\$88,274
6	Noel	\$68,743	\$70,152
7	Lantz	\$168,921	\$171,072
8	Gore	\$97,492	\$99,309
9	Nine Mile River	\$193,593	\$194,947
10	Enfield/Horne Settlement	\$219,069	\$221,876
11	Rawdon	\$108,888	\$110,715
12	Mount Uniacke	\$156,006	\$157,703
13	Mount Uniacke	\$174,712	\$177,913

\* 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 2016:

District	2016 Assessed Value / Number of Single Dwelling Units (DU's)							
	<\$50K	<\$100K	<\$150K	<\$200K	<\$250K-	<\$300 K-	<\$350 K-	>\$350 K-
Enfield (1), Elmsdale, Lantz	12	105	446	606	397	230	92	37
Milford & Shubenacadie	80	301	443	251	95	26	15	6
Nine Mile River & Enfield (10)	36	160	278	252	215	153	116	137
Rawdon/Maitland /Noel/Gore	666	1112	551	227	85	29	15	9
Mount Uniacke	154	301	363	317	229	142	65	60
Total # of DU's	948	1979	2081	1653	1021	580	303	249
% of DU's	10.8%	22.5%	23.6%	18.8%	11.6%	6.6%	3.4%	2.7%
Total Assessment of DU's	\$32M	\$151M	\$258M	\$288M	\$226M	\$158M	\$98M	\$107M
% of Assessment	2.4%	11.5%	19.6%	21.8%	17.2%	12.0%	7.4%	8.1%

The following chart shows 76% of homes in East Hants are valued at less than \$200,000 and these homes represent 55% of the residential assessment based on data from 2016 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 2015 TO 2016

Assessments are prepared based on a calendar year. The following tables present an overview of assessment changes from 2015 to 2016.

### (\$) Change in Assessments

	Residential	Resource	Commercial	Total
<b>2016 Assessments</b>	\$ 1,450,693,600	\$ 46,855,500	\$ 135,045,900	\$ 1,632,595,000
Less: By-law 148 Exempt Properties	(403,000)	(320,400)	(28,561,200)	(29,284,600)
<b>2016 Taxable Assessments</b>	\$ 1,450,290,600	\$ 46,535,100	\$ 106,484,700	\$ 1,603,310,400
Less: 2015 Assessments				
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
<b>Increase/(Decrease) in Taxable Assessments from 2015 to 2016</b>	\$ 30,274,200	\$ 387,800	\$ (1,186,800)	\$ 29,475,200
<b>Increase in taxable assessments due to new properties</b>	\$ 2,359,600	\$ 255,100	\$ 137,700	\$ 2,752,400
<b>Net increase in taxable assessments of existing properties</b>	27,914,600	132,700	(1,324,500)	26,722,800
<b>Increase/(Decrease) in Taxable Assessments from 2015 to 2016</b>	\$ 30,274,200	\$ 387,800	\$ (1,186,800)	\$ 29,475,200
<b>Percentage of Assessment Increase/(Decrease), Net of Bylaw Exemptions</b>	2.13%	0.84%	-1.10%	1.87%

### 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 2016 filed roll.

Districts	New Construction / Building Permits	New Lots / New Accounts	Inspections / Physical Changes	New Ineligible CAP Accounts from Sales	Total
1 Enfield	\$ 4,706,200	\$ 365,500	\$ 64,900	\$ 399,000	\$ 5,535,600
2 Elmsdale	\$ 2,259,600	\$ 74,600	\$ 424,800	\$ 690,700	\$ 3,449,700
3 Milford	\$ 1,157,500	\$ 22,600	\$ 74,500	\$ 503,000	\$ 1,757,600
4 Shubenacadie	\$ 639,000	\$ 218,100	\$ 222,500	\$ 205,700	\$ 1,285,300
5 Maitland	\$ 1,060,800	\$ 23,400	\$ (69,500)	\$ 509,200	\$ 1,523,900
6 Noel	\$ 415,800	\$ 17,400	\$ (205,700)	\$ 460,200	\$ 687,700
7 Lantz	\$ 2,481,300	\$ 839,400	\$ 85,800	\$ 630,900	\$ 4,037,400
8 Gore	\$ 1,562,700	\$ 125,300	\$ 108,800	\$ 407,100	\$ 2,203,900
9 Nine Mile River	\$ 3,646,600	\$ 152,200	\$ 54,600	\$ 847,200	\$ 4,700,600
10 Enfld/Horne Settlm	\$ 2,055,500	\$ 267,300	\$ 62,700	\$ 417,700	\$ 2,803,200
11 Rawdon	\$ 737,800	\$ 395,700	\$ 58,000	\$ 409,100	\$ 1,600,600
12 Mt/East Uniacke	\$ 2,064,100	\$ 104,500	\$ 175,300	\$ 459,600	\$ 2,803,500
13 Mt Uniacke/Lakelands	\$ 1,863,600	\$ (1,800)	\$ 348,700	\$ 1,155,900	\$ 3,366,400
<b>Indicator Total</b>	<b>69%</b>	<b>7%</b>	<b>4%</b>	<b>20%</b>	

## HOW TAXATION WORKS

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

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

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

## SUMMARY OF REVENUE & EXPENSES

SUMMARY - TOTAL	2015/2016 Projection	2015/2016 Budget	2016/2017 Budget
TAXES	\$ (24,754,579)	\$ (24,933,491)	\$ (25,608,263)
GRANTS IN LIEU	\$ (180,165)	\$ (177,622)	\$ (180,165)
SALE OF SERVICES	\$ (884,960)	\$ (914,156)	\$ (914,515)
REVENUE FROM OWN SOURCES	\$ (1,604,317)	\$ (1,521,739)	\$ (1,596,716)
TRANSFERS FROM OTHER GOVT / AGENCIES	\$ (333,455)	\$ (345,031)	\$ (429,006)
TRANSFER FROM OWN RESERVE/AGENCIES	\$ (400,000)	\$ (400,000)	\$ (400,000)
DEFERRED REVENUE	\$ (40,228)	\$ (19,000)	\$ (19,000)
<b>TOTAL REVENUE</b>	<b>\$ (28,197,704)</b>	<b>\$ (28,311,039)</b>	<b>\$ (29,147,665)</b>
COUNCIL	\$ 386,385	\$ 386,385	\$ 364,950
CHIEF ADMINISTRATIVE'S OFFICE	\$ 684,948	\$ 747,095	\$ 713,855
ECONOMIC & BUSINESS DEVELOPMENT	\$ 717,964	\$ 755,080	\$ 708,933
FINANCE & ADMINISTRATION DEPARTMENT	\$ 5,027,690	\$ 5,201,498	\$ 5,522,024
OPERATIONS GENERAL TAX RATE	\$ 3,562,760	\$ 3,665,813	\$ 3,685,648
OPERATIONS URBAN SERVICE RATE	\$ 2,739,814	\$ 2,764,754	\$ 2,871,747
PARKS, RECREATION & CULTURE	\$ 1,248,186	\$ 1,307,412	\$ 1,528,887
PLANNING & DEVELOPMENT	\$ 1,013,999	\$ 1,043,844	\$ 1,004,698
TRANSFERS & APPROPRIATIONS	\$ 12,611,106	\$ 12,439,158	\$ 12,746,923
<b>TOTAL EXPENSES</b>	<b>\$ 27,992,852</b>	<b>\$ 28,311,039</b>	<b>\$ 29,147,665</b>
<b>**NET EXPENSES (REVENUE)</b>	<b>\$ (204,852)</b>	<b>\$ -</b>	<b>\$ -</b>

# SUMMARY OF REVENUE

SUMMARY - REVENUE	2015/2016 Projection	2015/2016 Budget	2016/2017 Budget
4000 RESIDENTIAL TAXES	\$ (12,548,606)	\$ (12,575,592)	\$ (13,034,547)
4001 COMMERCIAL TAXES	\$ (3,673,299)	\$ (3,700,164)	\$ (3,659,744)
4010 FOREST PROPERTY	\$ (23,076)	\$ (23,076)	\$ (22,998)
4012 FOREST PROPERTY	\$ (44,801)	\$ (44,801)	\$ (44,876)
4015 OTHER AREA RATES	\$ (1,593,685)	\$ (1,603,556)	\$ (1,595,607)
4017 WASTEWATER MANAGEMENT FEE	\$ (697,086)	\$ (697,086)	\$ (811,296)
4018 WIND FARM TAX	\$ -	\$ -	\$ (25,740)
4030 EAST HANTS SPORTSPLEX LEVY	\$ (288,751)	\$ (289,667)	\$ (295,335)
4070 MTT GRANT	\$ (68,946)	\$ (71,000)	\$ (68,900)
4090 DEED TRANSFER TAX	\$ (1,114,512)	\$ (1,200,000)	\$ (1,300,000)
4110 FRONTAGE CHARGES	\$ (89,108)	\$ (89,108)	\$ (49,549)
4850 WASTE TRANSFER DU FEE	\$ (2,158,200)	\$ (2,155,340)	\$ (2,172,060)
4345 FIRE PROTECTION	\$ (2,380,388)	\$ (2,385,141)	\$ (2,453,581)
4351 NOVA SCOTIA POWER	\$ (3,002)	\$ (2,960)	\$ (2,930)
5555 HST OFFSET PAYMENT	\$ (71,119)	\$ (96,000)	\$ (71,100)
<b>* TAXES</b>	<b>\$ (24,754,579)</b>	<b>\$ (24,933,491)</b>	<b>\$ (25,608,263)</b>
4300 CROWN LANDS GRANT IN LIEU	\$ (44,477)	\$ (37,500)	\$ (44,477)
4301 FEDERAL PROPERTY - GRANT IN LIEU	\$ (51,180)	\$ (57,122)	\$ (51,180)
4320 PROVINCIAL PROPERTY GRANT IN LIEU	\$ (84,508)	\$ (83,000)	\$ (84,508)
<b>* GRANTS IN LIEU</b>	<b>\$ (180,165)</b>	<b>\$ (177,622)</b>	<b>\$ (180,165)</b>
4360 ADMINISTRATION FEES	\$ (207,877)	\$ (215,944)	\$ (237,659)
4361 NSF FEES	\$ (400)	\$ (400)	\$ (400)
5031 PROGRAM REVENUE	\$ (166,975)	\$ (166,975)	\$ (173,525)
4700 TAX CERTIFICATES	\$ (32,118)	\$ (36,000)	\$ (34,400)
4751 RECORDS INQUIRIES	\$ (68,635)	\$ (70,000)	\$ (68,400)
4809 PLANNING REVENUE	\$ (3,500)	\$ (5,000)	\$ (3,000)
4811 DEVELOPMENT REVENUE	\$ (10,000)	\$ (10,000)	\$ (10,000)
4820 SCRAP METAL	\$ (17,753)	\$ (47,225)	\$ (15,644)
5020 SPONSORSHIPS / DONATIONS	\$ (1,000)	\$ -	\$ -
4840 TIPPING FEES	\$ (320,000)	\$ (305,910)	\$ (315,087)
4860 WASTE COLLECTION FEES	\$ (56,702)	\$ (56,702)	\$ (56,400)
<b>* SALE OF SERVICES</b>	<b>\$ (884,960)</b>	<b>\$ (914,156)</b>	<b>\$ (914,515)</b>

## SUMMARY OF REVENUE (CONTINUED)

SUMMARY - REVENUE	2015/2016 Projection	2015/2016 Budget	2016/2017 Budget
4346 FIRE DEBT CHARGE RECOVERY REVENUE	\$ (42,268)	\$ (42,268)	\$ (30,284)
4801 DAIRY COMMISSION REVENUE	\$ (12,000)	\$ (12,000)	\$ (10,000)
5040 FACILITY RENTALS	\$ (26,000)	\$ (24,000)	\$ (24,000)
5045 SALE OF COMPOST BINS	\$ (150)	\$ (150)	\$ (150)
5046 POOL PRODUCT SALES	\$ (3,500)	\$ (5,500)	\$ (3,000)
5050 OTHER FINES	\$ (522)	\$ -	\$ -
5101 BUILDING PERMITS	\$ (84,000)	\$ (95,000)	\$ (90,000)
5120 ANIMAL LICENSES	\$ (6,000)	\$ (6,000)	\$ (6,500)
5130 SEWER HOOKUP	\$ (26,500)	\$ (26,500)	\$ (24,500)
5151 PROTECTIVE SERVICES FINES	\$ (29,000)	\$ (29,000)	\$ (31,000)
5240 RCMP - TENANT RENT	\$ (49,093)	\$ (49,093)	\$ (50,075)
5250 LMC - TENANT BASE RENT	\$ (644,630)	\$ (600,474)	\$ (645,907)
5252 LMC - TENANT EXPENSE RECOVERY	\$ (328,667)	\$ (309,684)	\$ (344,111)
5301 SEWER USAGE	\$ (10,820)	\$ (6,480)	\$ (10,820)
5351 RETURN ON INVESTMENTS	\$ (64,500)	\$ (54,000)	\$ (60,000)
5401 INTEREST ON OUTSTANDING TAXES	\$ (125,200)	\$ (110,000)	\$ (110,000)
5426 MISCELLANEOUS REVENUE	\$ (150,737)	\$ (150,590)	\$ (155,569)
5450 INTEREST ON OTHER RECEIVABLES	\$ (730)	\$ (1,000)	\$ (800)
<b>* REVENUE FROM OWN SOURCES</b>	<b>\$ (1,604,317)</b>	<b>\$ (1,521,739)</b>	<b>\$ (1,596,716)</b>
4802 HOUSEHOLD HAZARDOUS WASTE	\$ (2,900)	\$ (2,900)	\$ (3,000)
4807 RRFB DIVERSION CREDITS	\$ (70,000)	\$ (70,000)	\$ (70,000)
5440 FARM PROPERTY ACREAGE	\$ (110,139)	\$ (108,135)	\$ (109,300)
5540 STUDENT/EMPLOYMENT FUNDING	\$ -	\$ (17,580)	\$ (9,440)
5570 RECREATION GRANT REVENUE	\$ (67,250)	\$ (63,250)	\$ (62,000)
5580 RESOURCE RECOVERY FUND BOARD	\$ (83,166)	\$ (83,166)	\$ (82,266)
5880 CONDITIONAL PROV & FEDERAL GRANTS	\$ -	\$ -	\$ (93,000)
<b>* TRANSFERS FROM OTHER GOVTS/AGENCIE</b>	<b>\$ (333,455)</b>	<b>\$ (345,031)</b>	<b>\$ (429,006)</b>
5825 OTHER TRANSFERS	\$ (400,000)	\$ (400,000)	\$ (400,000)
<b>* TRANSFER FROM OWN RESERVE/AGENCIES</b>	<b>\$ (400,000)</b>	<b>\$ (400,000)</b>	<b>\$ (400,000)</b>
4813 GREEN SPACE CONTRIBUTIONS	\$ (19,000)	\$ (19,000)	\$ (19,000)
4815 OBLIGATORY INFRASTRUCTURE REVENUE	\$ (21,228)	\$ -	\$ -
<b>* DEFERRED REVENUE</b>	<b>\$ (40,228)</b>	<b>\$ (19,000)</b>	<b>\$ (19,000)</b>
<b>** TOTAL EXPENDITURE (REVENUE)</b>	<b>\$ (28,197,704)</b>	<b>\$ (28,311,039)</b>	<b>\$ (29,147,665)</b>

# SUMMARY OF EXPENSES

SUMMARY - EXPENSES	2015/2016 Projection	2015/2016 Budget	2016/2017 Budget
--------------------	-------------------------	---------------------	---------------------

## COUNCIL

* SALARIES/HONORARIUMS & BENEFITS	\$ 313,140	\$ 313,040	\$ 289,390
* STAFF TRAINING AND EDUCATION	\$ 2,500	\$ 2,500	\$ 7,600
* SUPPLIES	\$ 3,000	\$ 3,000	\$ 1,000
* OTHER OPERATIONAL COSTS	\$ 51,745	\$ 51,845	\$ 50,960
* SERVICES ACQUIRED	\$ 3,000	\$ 3,000	\$ 3,000
* GRANTS TO GROUPS	\$ 13,000	\$ 13,000	\$ 13,000
** SUB-TOTAL EXPENSES	\$ 386,385	\$ 386,385	\$ 364,950

## CHIEF ADMINISTRATIVE'S OFFICE

* SALARIES/HONORARIUMS & BENEFITS	\$ 533,816	\$ 533,129	\$ 542,722
* STAFF TRAINING AND EDUCATION	\$ 59,030	\$ 91,864	\$ 74,438
* SUPPLIES	\$ 7,322	\$ 17,322	\$ 9,095
* OTHER OPERATIONAL COSTS	\$ 27,800	\$ 32,300	\$ 21,600
* SERVICES ACQUIRED	\$ 56,980	\$ 72,480	\$ 66,000
** SUB-TOTAL EXPENSES	\$ 684,948	\$ 747,095	\$ 713,855

## ECONOMIC & BUSINESS DEVELOPMENT

* SALARIES/HONORARIUMS & BENEFITS	\$ 376,549	\$ 391,466	\$ 337,916
* STAFF TRAINING AND EDUCATION	\$ 2,825	\$ 4,025	\$ 6,100
* SUPPLIES	\$ 3,895	\$ 5,695	\$ 4,775
* OTHER OPERATIONAL COSTS	\$ 169,631	\$ 184,830	\$ 157,200
* SERVICES ACQUIRED	\$ 28,930	\$ 28,930	\$ 80,300
* BUILDINGS/PLANTS/PROPERTY	\$ 17,660	\$ 21,660	\$ 9,250
* FISCAL SERVICES/DEBT	\$ 118,474	\$ 118,474	\$ 113,392
** SUB-TOTAL EXPENSES	\$ 717,964	\$ 755,080	\$ 708,933

## SUMMARY OF EXPENSES (CONTINUED)

SUMMARY - EXPENSES	2015/2016 Projection	2015/2016 Budget	2016/2017 Budget
--------------------	-------------------------	---------------------	---------------------

### FINANCE & ADMINISTRATION DEPARTMENT

* SALARIES/HONORARIUMS & BENEFITS	\$ 1,274,989	\$ 1,390,197	\$ 1,560,739
* STAFF TRAINING AND EDUCATION	\$ 5,817	\$ 10,120	\$ 11,060
* SUPPLIES	\$ 110,503	\$ 136,200	\$ 133,300
* OTHER OPERATIONAL COSTS	\$ 187,312	\$ 192,731	\$ 211,672
* SERVICES ACQUIRED	\$ 492,633	\$ 552,547	\$ 605,809
* EXEMPTIONS/REBATES	\$ 896,000	\$ 907,941	\$ 889,000
* VEHICLES	\$ 5,059	\$ 6,509	\$ 5,540
* BUILDINGS/PLANTS/PROPERTY	\$ 947,907	\$ 912,153	\$ 997,256
* GRANTS TO GROUPS	\$ 118,369	\$ 94,000	\$ 110,869
* TRANSFERS TO AGENCIES	\$ 382,798	\$ 384,625	\$ 388,610
* TRANSFERS TO OWN RESERVES	\$ 90,000	\$ 90,000	\$ 90,000
* FISCAL SERVICES/DEBT	\$ 516,303	\$ 524,475	\$ 518,169
** SUB-TOTAL EXPENSES	\$ 5,027,690	\$ 5,201,498	\$ 5,522,024

### OPERATIONS GENERAL TAX RATE

* SALARIES/HONORARIUMS & BENEFITS	\$ 700,381	\$ 770,448	\$ 746,666
* STAFF TRAINING AND EDUCATION	\$ 6,879	\$ 10,750	\$ 11,700
* SUPPLIES	\$ 100,858	\$ 101,607	\$ 64,383
* OTHER OPERATIONAL COSTS	\$ 74,325	\$ 81,187	\$ 78,883
* SERVICES ACQUIRED	\$ 2,132,577	\$ 2,136,876	\$ 2,238,376
* VEHICLES	\$ 32,066	\$ 31,616	\$ 35,991
* BUILDINGS/PLANTS/PROPERTY	\$ 90,164	\$ 106,311	\$ 82,051
* TRANSFERS TO AGENCIES	\$ 285,043	\$ 286,457	\$ 290,744
* TRANSFERS TO OWN RESERVES	\$ 4,352	\$ 4,447	\$ 6,773
* FISCAL SERVICES/DEBT	\$ 136,115	\$ 136,114	\$ 130,081
** EXPENSES	\$ 3,562,760	\$ 3,665,813	\$ 3,685,648

### OPERATIONS URBAN SERVICE RATE

* SALARIES/HONORARIUMS & BENEFITS	\$ 385,415	\$ 400,562	\$ 452,258
* SUPPLIES	\$ 4,137	\$ 4,400	\$ 14,900
* OTHER OPERATIONAL COSTS	\$ 182,046	\$ 170,540	\$ 174,047
* SERVICES ACQUIRED	\$ 825,799	\$ 850,749	\$ 895,568
* BUILDINGS/PLANTS/PROPERTY	\$ 330,990	\$ 318,294	\$ 348,843
* TRANSFERS TO OWN RESERVES	\$ 204,166	\$ 205,748	\$ 160,274
* FISCAL SERVICES/DEBT	\$ 807,261	\$ 814,461	\$ 825,857
** SUB-TOTAL EXPENSES	\$ 2,739,814	\$ 2,764,754	\$ 2,871,747

## SUMMARY OF EXPENSES (CONTINUED)

SUMMARY - EXPENSES	2015/2016 Projection	2015/2016 Budget	2016/2017 Budget
<b>PARKS, RECREATION &amp; CULTURE</b>			
* SALARIES/HONORARIUMS & BENEFITS	\$ 664,395	\$ 686,432	\$ 836,956
* STAFF TRAINING AND EDUCATION	\$ 6,495	\$ 7,560	\$ 10,420
* SUPPLIES	\$ 24,972	\$ 20,175	\$ 30,720
* OTHER OPERATIONAL COSTS	\$ 85,897	\$ 87,535	\$ 96,920
* SERVICES ACQUIRED	\$ 68,090	\$ 97,150	\$ 71,513
* VEHICLES	\$ 1,962	\$ -	\$ 15,500
* BUILDINGS/PLANTS/PROPERTY	\$ 60,785	\$ 77,970	\$ 120,810
* GRANTS TO GROUPS	\$ 311,290	\$ 306,290	\$ 318,048
* TRANSFERS TO OWN RESERVES	\$ 19,000	\$ 19,000	\$ 19,000
* FISCAL SERVICES/DEBT	\$ 5,300	\$ 5,300	\$ 9,000
** SUB-TOTAL EXPENSES	\$ 1,248,186	\$ 1,307,412	\$ 1,528,887
<b>PLANNING &amp; DEVELOPMENT</b>			
* SALARIES/HONORARIUMS & BENEFITS	\$ 910,027	\$ 917,249	\$ 880,733
* STAFF TRAINING AND EDUCATION	\$ 6,405	\$ 6,600	\$ 6,825
* SUPPLIES	\$ 15,910	\$ 20,600	\$ 19,350
* OTHER OPERATIONAL COSTS	\$ 17,510	\$ 25,060	\$ 19,365
* SERVICES ACQUIRED	\$ 37,047	\$ 43,250	\$ 39,350
* VEHICLES	\$ 12,500	\$ 15,585	\$ 13,675
* BUILDINGS/PLANTS/PROPERTY	\$ 1,600	\$ 2,500	\$ 2,400
* GRANTS TO GROUPS	\$ 13,000	\$ 13,000	\$ 23,000
** SUB-TOTAL EXPENSES	\$ 1,013,999	\$ 1,043,844	\$ 1,004,698
<b>TRANSFERS &amp; APPROPRIATIONS</b>			
* STAFF TRAINING AND EDUCATION	\$ 10,000	\$ 10,000	\$ 10,000
* SERVICES ACQUIRED	\$ 2,367,783	\$ 2,391,641	\$ 2,460,081
* GRANTS TO GROUPS	\$ 55,086	\$ 67,436	\$ 55,254
* TRANSFERS TO AGENCIES	\$ 8,881,368	\$ 9,025,871	\$ 9,289,600
* TRANSFERS TO OWN RESERVES	\$ 385,228	\$ 32,569	\$ 165,017
* FISCAL SERVICES/DEBT	\$ 911,641	\$ 911,641	\$ 766,971
** SUB-TOTAL EXPENSES	\$ 12,611,106	\$ 12,439,158	\$ 12,746,923
***TOTAL EXPENSES	\$ 27,992,852	\$ 28,311,039	\$ 29,147,665



# SIGNIFICANT VARIANCES

Description	Amount
<b>INCREASES / (DECREASES) IN NET COST RESULTING FROM DEPARTMENTAL VARIANCES</b>	
Council	\$ (21,435)
CAO's Office	\$ (34,240)
Economic & Business Development	\$ (160,552)
Finance & Administration	\$ 138,948
Infrastructure & Operations General Tax Rate	\$ 66,200
Parks, Recreation & Culture	\$ 133,112
Planning & Development	\$ 4,797
<b>Sub-Total Departmental Net Impact on GTR</b>	<b>\$ 126,830</b>
<b>(INCREASES) / DECREASES IN NON-DEPARTMENTAL REVENUE</b>	
Decrease in Frontage Charge Revenue (offset by decrease in Principal & Interest Charges)	\$ 39,559
Increase in Administration Fee Revenue (offset of internal departmental chargebacks)	\$ (20,675)
Increase in fines and interest on tax receivable (higher outstanding receivable)	\$ (7,800)
Increase in Deed Transfer Tax (Increase in Offset to Reserves for Aquatics Centre)	\$ (100,000)
Decrease in HST Offset Payment	\$ 24,900
Increase in Net Federal and Provincial Grants in Lieu	\$ (4,550)
Increase in Wind Farm Tax (Wind Farm in Nine Mile River)	\$ (25,740)
Net increase in various other General Revenue	\$ (206)
<b>Sub-Total Increase in General Revenue</b>	<b>\$ (94,512)</b>
<b>INCREASES / (DECREASES) IN TRANSFERS &amp; APPROPRIATIONS</b>	
<b>Fire Department Levy Revenue &amp; Expenses</b>	
Fire Protection Revenue (due to assessment increase & 1¢ increase in Brooklyn, Gore, Kennetcook, Maitland, Noel, Rawdon & Walton)	\$ (68,440)
Increase in Fire Protection Expense (levy paid to fire departments)	\$ 68,440
Decrease in Fire Communication Debt Recovery Revenue	\$ 11,984
Decrease in Fire Departments Grants (funds transferred to Emergency Fire Grant Reserve-see below)	\$ (12,182)
<b>Sub-Total Affect of Variances in Fire Department Levy Revenue &amp; Expenses</b>	<b>\$ (198)</b>
Decrease in Frontage Charge debt (paving)	\$ (39,360)
Net Increase in Public Housing & Correction Costs	\$ 4,567
Increase in School Board Costs (estimated 2.2% increase)	\$ 103,635
Increase in RCMP Policing Costs (estimated 5.3% increase - 23 officers)	\$ 154,631
Decrease in Waste Debt	\$ (45,667)
Decrease in Library and Building Debt	\$ (63,237)
Net Increase in Debt Servicing Costs	\$ 4,490
<b>Sub-Total Increase in Transfers &amp; Appropriations (Net of Reserve Transfers)</b>	<b>\$ 119,059</b>
<b>VARIANCES TRANSFERS TO/FROM RESERVES (excluding \$134,852 in Departmental Variances)</b>	
Increase in transfers to reserves - East Hants Aquatics Centre Reserves	\$ 343,253
Increase in transfers to reserves - Organics Transfer Station Balloon payment	\$ 52,006
Decrease in transfers to reserves Office Equipment, Miscellaneous, and Planning Studies	\$ (39,578)
Decrease in transfers to reserves - Communication Debt Recovery	\$ (12,075)
Increase in Emergency Fire Grant Reserve	\$ 12,182
Offset to General Tax Rate (2015/16 savings in education)	\$ (101,313)
Increase in transfers to Capital Reserves (capital budget items)	\$ 30,000
<b>Sub-Total Increase in Transfers from Reserves</b>	<b>\$ 284,475</b>
<b>NET IMPACT ON GENERAL TAX RATE</b>	<b>\$ 435,654</b>

# GENERAL TAX RATES

## ONE CENT RAISES

### ASSESSMENT VALUES\*\* 2016/2017

	Residential	Resource		Commercial	Total
Assessment 2015	\$ 1,420,416,500	\$ 46,467,000		\$ 137,043,100	\$ 1,603,926,600
Assessment 2016	\$ 1,450,693,600	\$ 46,855,500		\$ 135,045,900	\$ 1,632,595,000
% Increase	2.1%	0.8%		-1.5%	
<b>One Cent Raises:</b>			<b>Total</b>		<b>Total</b>
2015 \$0.01/per \$100	\$ 142,042	\$ 4,647	\$ 146,688	\$ 13,704	\$ 13,704
2016 \$0.01/per \$100	\$ 145,069	\$ 4,686	\$ 149,755	\$ 13,505	\$ 13,505

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

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

There are 9,873 dwelling units in 2016 compared to 9,797 in 2015, an increase of 76 units.

The assessment CAP is 0.30% for 2016/2017

In 2007 the capping of assessments resulted in the loss of taxable assessment of approximately \$5 million.  
 In 2008 the capping of assessments resulted in the loss of taxable assessment of approximately \$80 million.  
 In 2009 the capping of assessments resulted in the loss of taxable assessment of approximately \$120 million.  
 In 2010 the capping of assessments resulted in the loss of taxable assessment of approximately \$180 million.  
 In 2011 the capping of assessments resulted in the loss of taxable assessment of approximately \$186 million.  
 In 2012 the capping of assessments resulted in the loss of taxable assessment of approximately \$152 million.  
 In 2013 the capping of assessments resulted in the loss of taxable assessment of approximately \$237 million.  
 In 2014 the capping of assessments resulted in the loss of taxable assessment of approximately \$245 million.  
 In 2015 the capping of assessments resulted in the loss of taxable assessment of approximately \$223 million.  
 In 2016 the capping of assessments resulted in the loss of taxable assessment of approximately \$221 million.

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

In 2016, 8,508 of 11,212 residential accounts are capped to some degree (76%).

**GENERAL TAX RATES - 2016/2017**

<b>Amount to be raised by taxation</b>		\$	<b>18,866,351</b>
Could be obtained by:			
	<b>Rate</b>	<b>1 cent</b>	
Commercial \$ 2.71 (increase 1.0¢)	\$ 2.7100	\$ 13,505	\$ 3,659,744
Per Dwelling Unit Charge of \$220 for Waste Management Fee	\$ 220	9873	\$ 2,172,060
Residential \$0.8704 (increase 1.31¢ from 15/16)	\$ 0.8704	\$ 145,069	\$ 12,626,717
Resource \$0.8704 (increase 1.31¢ from 15/16)	\$ 0.8704	\$ 4,686	\$ 407,830
Transferred from reserves			-
			<u><u>18,866,351</u></u>
15/16 Residential/Resource Rate	\$ 0.8573		
15/16 Commercial Rate	\$ 2.7000		
<b>Analysis of Assessment Increase on Revenue:</b>			
Residential/Resource Tax Revenue from Assessment Growth		\$	262,896
Commercial Tax Revenue from Assessment Growth		\$	(53,924)
Revenue increase if 2016/2017 rates were the same as 2015/2016		\$	<u><u>208,972</u></u>
<b>HISTORY:</b>			
<b>Year</b>	<b>Amount to be raised by Taxation</b>		
2008/2009	\$ 12,413,064 - \$940,460 increase over 07/08		
2009/2010	\$ 13,499,738 - \$1,086,674 increase over 08/09		
2010/2011	\$ 14,061,368 - \$561,630 increase over 09/10		
2011/2012	\$ 15,009,037 - \$947,669 increase over 10/11		
2012/2013	\$ 16,101,236 - \$1,092,199 increase over 11/12		
2013/2014	\$ 16,979,907 - \$878,671 increase over 12/13		
2014/2015	\$ 17,689,445 - \$709,538 increase over 13/14		
2015/2016	\$ 18,430,697 - \$741,252 increase over 14/15		
2016/2017	\$ 18,866,351 - \$435,654 increase over 15/16		
	<b>Shortfall from 15-16 to 16-17 Budget</b>	\$	<b>435,654</b>
	Increase from Residential/Resource Assessment Growth	\$	(262,896)
	Decrease from Commercial Assessment Growth	\$	53,924
	Increase in Waste Management Fee Revenue	\$	(16,720)
	Deficit based on 15-16 rates	\$	<u><u>209,962</u></u>
	<b>One Cent Raises</b>	\$	<b>163,260</b>
	Increase in Residential/Resource Tax Rate	\$	<b>0.0131</b>
	Increase in Commercial Tax Rate	\$	<b>0.0131</b>

# TAX BURDEN

## GENERAL TAX RATE BURDEN

District	Adjusted Average Residential Assessment*			General Tax Rate		General Tax Burden							
	2015	2016		2015	2016	2015	2015 per DU	2015 Total	2016	2016 per DU	2016 Total	% INCREASE	\$ INCREASE
1 - Enfield	\$ 165,458	\$ 165,954	SERV.	\$ 0.8573	\$ 0.8704	\$ 1,418.47	\$ 220	\$ 1,638.47	\$ 1,444.46	\$ 220	\$ 1,664.46	1.56%	\$ 25.99
2 - Elmsdale	\$ 133,218	\$ 133,618	SERV.	\$ 0.8573	\$ 0.8704	\$ 1,142.08	\$ 220	\$ 1,362.08	\$ 1,163.01	\$ 220	\$ 1,383.01	1.51%	\$ 20.93
3 - Milford	\$ 121,031	\$ 121,394	SERV.	\$ 0.8573	\$ 0.8704	\$ 1,037.60	\$ 220	\$ 1,257.60	\$ 1,056.61	\$ 220	\$ 1,276.61	1.49%	\$ 19.01
3 - Milford	\$ 121,031	\$ 121,394	UNSERV(st lt, SW)	\$ 0.8573	\$ 0.8704	\$ 1,037.60	\$ 220	\$ 1,257.60	\$ 1,056.61	\$ 220	\$ 1,276.61	1.49%	\$ 19.01
3 - Milford	\$ 121,031	\$ 121,394	UNSERV(SW )	\$ 0.8573	\$ 0.8704	\$ 1,037.60	\$ 220	\$ 1,257.60	\$ 1,056.61	\$ 220	\$ 1,276.61	1.49%	\$ 19.01
4 - Shubenacadie	\$ 92,454	\$ 92,731	SERV.	\$ 0.8573	\$ 0.8704	\$ 792.61	\$ 220	\$ 1,012.61	\$ 807.13	\$ 220	\$ 1,027.13	1.41%	\$ 14.52
4 - Shubenacadie	\$ 92,454	\$ 92,731	UNSERV(st lt, SW)	\$ 0.8573	\$ 0.8704	\$ 792.61	\$ 220	\$ 1,012.61	\$ 807.13	\$ 220	\$ 1,027.13	1.41%	\$ 14.52
4 - Shubenacadie	\$ 92,454	\$ 92,731	UNSERV(SW )	\$ 0.8573	\$ 0.8704	\$ 792.61	\$ 220	\$ 1,012.61	\$ 807.13	\$ 220	\$ 1,027.13	1.41%	\$ 14.52
5 - Maitland	\$ 68,521	\$ 68,727	UNS.	\$ 0.8573	\$ 0.8704	\$ 587.43	\$ 220	\$ 807.43	\$ 598.20	\$ 220	\$ 818.20	1.32%	\$ 10.77
6 - Noel	\$ 62,618	\$ 62,806	UNS.	\$ 0.8573	\$ 0.8704	\$ 536.82	\$ 220	\$ 756.82	\$ 546.66	\$ 220	\$ 766.66	1.28%	\$ 9.84
7 - Lantz	\$ 148,105	\$ 148,549	SERV.	\$ 0.8573	\$ 0.8704	\$ 1,269.70	\$ 220	\$ 1,489.70	\$ 1,292.97	\$ 220	\$ 1,512.97	1.54%	\$ 23.27
8 - Gore	\$ 71,771	\$ 71,986	UNS.	\$ 0.8573	\$ 0.8704	\$ 615.29	\$ 220	\$ 835.29	\$ 626.57	\$ 220	\$ 846.57	1.33%	\$ 11.27
9 - Nine Mile River	\$ 137,338	\$ 137,750	UNS. (St Lt)	\$ 0.8573	\$ 0.8704	\$ 1,177.40	\$ 220	\$ 1,397.40	\$ 1,198.98	\$ 220	\$ 1,418.98	1.52%	\$ 21.58
10 - Enfield Horne Settlement	\$ 205,169	\$ 205,785	UNSERV(st lt)	\$ 0.8573	\$ 0.8704	\$ 1,758.91	\$ 220	\$ 1,978.91	\$ 1,791.15	\$ 220	\$ 2,011.15	1.60%	\$ 32.24
-11 - Rawdon	\$ 135,959	\$ 136,367	UNSERV(st lt)	\$ 0.8573	\$ 0.8704	\$ 1,165.58	\$ 220	\$ 1,385.58	\$ 1,186.94	\$ 220	\$ 1,406.94	1.52%	\$ 21.36
11 - Rawdon	\$ 93,712	\$ 93,993	UNS.	\$ 0.8573	\$ 0.8704	\$ 803.39	\$ 220	\$ 1,023.39	\$ 818.12	\$ 220	\$ 1,038.12	1.42%	\$ 14.72
12 -Uniacke/East Uniacke	\$ 112,566	\$ 112,904	UNS.	\$ 0.8573	\$ 0.8704	\$ 965.03	\$ 220	\$ 1,185.03	\$ 982.72	\$ 220	\$ 1,202.72	1.47%	\$ 17.69
13 - Uniacke/Lakelands	\$ 136,176	\$ 136,585	UNS.	\$ 0.8573	\$ 0.8704	\$ 1,167.44	\$ 220	\$ 1,387.44	\$ 1,188.84	\$ 220	\$ 1,408.84	1.52%	\$ 21.40

\* 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	2016 Total	% INCREASE	\$ INCREASE
	2015	2016		2015	2016	2015	2015 per DU	Wastewater Fee	2015 Total	2016	2016 per DU				
1 - Enfield	\$ 165,458	\$ 165,954	SERV.	\$ 1.1403	\$ 1.1534	\$ 1,886.72	\$ 220	\$ 240	\$ 2,346.72	\$ 1,914.11	\$ 220	\$ 280	\$ 2,414.11	2.87%	\$ 67.40
2 - Elmsdale	\$ 133,218	\$ 133,618	SERV.	\$ 1.1603	\$ 1.1734	\$ 1,545.73	\$ 220	\$ 240	\$ 2,005.73	\$ 1,567.87	\$ 220	\$ 280	\$ 2,067.87	3.10%	\$ 62.15
3 - Milford	\$ 121,031	\$ 121,394	SERV.	\$ 1.3673	\$ 1.4004	\$ 1,654.86	\$ 220	\$ -	\$ 1,874.86	\$ 1,700.00	\$ 220	\$ -	\$ 1,920.00	2.41%	\$ 45.14
3 - Milford	\$ 121,031	\$ 121,394	UNSERV(st lt, SW)	\$ 1.0973	\$ 1.1104	\$ 1,328.07	\$ 220	\$ -	\$ 1,548.07	\$ 1,347.96	\$ 220	\$ -	\$ 1,567.96	1.28%	\$ 19.89
3 - Milford	\$ 121,031	\$ 121,394	UNSERV(SW )	\$ 1.0773	\$ 1.0904	\$ 1,303.87	\$ 220	\$ -	\$ 1,523.87	\$ 1,323.68	\$ 220	\$ -	\$ 1,543.68	1.30%	\$ 19.81
4 - Shubenacadie	\$ 92,454	\$ 92,731	SERV.	\$ 1.4103	\$ 1.4234	\$ 1,303.88	\$ 220	\$ 240	\$ 1,763.88	\$ 1,319.93	\$ 220	\$ 280	\$ 1,819.93	3.18%	\$ 56.05
4 - Shubenacadie	\$ 92,454	\$ 92,731	UNSERV(st lt, SW)	\$ 1.0973	\$ 1.1104	\$ 1,014.50	\$ 220	\$ -	\$ 1,234.50	\$ 1,029.69	\$ 220	\$ -	\$ 1,249.69	1.23%	\$ 15.19
4 - Shubenacadie	\$ 92,454	\$ 92,731	UNSERV(SW )	\$ 1.0773	\$ 1.0904	\$ 996.01	\$ 220	\$ -	\$ 1,216.01	\$ 1,011.14	\$ 220	\$ -	\$ 1,231.14	1.24%	\$ 15.13
5 - Maitland	\$ 68,521	\$ 68,727	UNS.	\$ 1.0373	\$ 1.0604	\$ 710.77	\$ 220	\$ -	\$ 930.77	\$ 728.78	\$ 220	\$ -	\$ 948.78	1.94%	\$ 18.01
6 - Noel	\$ 62,618	\$ 62,806	UNS.	\$ 1.0373	\$ 1.0604	\$ 649.54	\$ 220	\$ -	\$ 869.54	\$ 665.99	\$ 220	\$ -	\$ 885.99	1.89%	\$ 16.46
7 - Lantz	\$ 148,105	\$ 148,549	SERV.	\$ 1.1603	\$ 1.1734	\$ 1,718.46	\$ 220	\$ 240	\$ 2,178.46	\$ 1,743.07	\$ 220	\$ 280	\$ 2,243.07	2.97%	\$ 64.61
8 - Gore	\$ 71,771	\$ 71,986	UNS.	\$ 1.0473	\$ 1.0704	\$ 751.66	\$ 220	\$ -	\$ 971.66	\$ 770.54	\$ 220	\$ -	\$ 990.54	1.94%	\$ 18.88
9 - Nine Mile River	\$ 137,338	\$ 137,750	UNS. (St Lt)	\$ 1.0823	\$ 1.0954	\$ 1,486.41	\$ 220	\$ -	\$ 1,706.41	\$ 1,508.91	\$ 220	\$ -	\$ 1,728.91	1.32%	\$ 22.50
10 - Enfield Horne Settlement	\$ 205,169	\$ 205,785	UNSERV(st lt)	\$ 1.0253	\$ 1.0384	\$ 2,103.60	\$ 220	\$ -	\$ 2,323.60	\$ 2,136.87	\$ 220	\$ -	\$ 2,356.87	1.43%	\$ 33.27
-11 - Rawdon	\$ 135,959	\$ 136,367	UNSERV(st lt)	\$ 1.0803	\$ 1.1034	\$ 1,468.77	\$ 220	\$ -	\$ 1,688.77	\$ 1,504.67	\$ 220	\$ -	\$ 1,724.67	2.13%	\$ 35.91
11 - Rawdon	\$ 93,712	\$ 93,993	UNS.	\$ 1.0373	\$ 1.0604	\$ 972.07	\$ 220	\$ -	\$ 1,192.07	\$ 996.70	\$ 220	\$ -	\$ 1,216.70	2.07%	\$ 24.63
12 -Uniacke/East Uniacke	\$ 112,566	\$ 112,904	UNS.	\$ 1.0259	\$ 1.0390	\$ 1,154.81	\$ 220	\$ -	\$ 1,374.81	\$ 1,173.07	\$ 220	\$ -	\$ 1,393.07	1.33%	\$ 18.26
13 - Uniacke/Lakelands	\$ 136,176	\$ 136,585	UNS.	\$ 1.0259	\$ 1.0390	\$ 1,397.03	\$ 220	\$ -	\$ 1,617.03	\$ 1,419.12	\$ 220	\$ -	\$ 1,639.12	1.37%	\$ 22.09

\* 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
	2015	2016		
1 - Enfield	\$ 2,346.72	\$ 2,414.11	2.9%	\$ 67.40
2 - Elmsdale	\$ 2,005.73	\$ 2,067.87	3.1%	\$ 62.15
3 - Milford	\$ 1,874.86	\$ 1,920.00	2.4%	\$ 45.14
4 - Shubenacadie	\$ 1,763.88	\$ 1,819.93	3.2%	\$ 56.05
5 - Maitland	\$ 930.77	\$ 948.78	1.9%	\$ 18.01
6 - Noel	\$ 869.54	\$ 885.99	1.9%	\$ 16.46
7 - Lantz	\$ 2,178.46	\$ 2,243.07	3.0%	\$ 64.61
8 - Gore	\$ 971.66	\$ 990.54	1.9%	\$ 18.88
9 - Nine Mile River	\$ 1,706.41	\$ 1,728.91	1.3%	\$ 22.50
10 - Enfield Horne Settlement	\$ 2,323.60	\$ 2,356.87	1.4%	\$ 33.27
-11 - Rawdon	\$ 1,688.77	\$ 1,724.67	2.1%	\$ 35.91
11 - Rawdon	\$ 1,192.07	\$ 1,216.70	2.1%	\$ 24.63
12 -Uniacke/East Uniacke	\$ 1,374.81	\$ 1,393.07	1.3%	\$ 18.26
13 - Uniacke/Lakelands	\$ 1,617.03	\$ 1,639.12	1.4%	\$ 22.09

# COMPARATIVE TAX RATES

	2015 Rate	2016 Rate	Increase (Decrease)
General Tax Rate - Residential*	\$ 0.2955	\$ <b>0.2956</b>	\$ 0.0001
General Tax Rate - Resource*	\$ 0.2955	\$ <b>0.2956</b>	\$ 0.0001
General Tax Rate - Commercial*	\$ 2.1382	\$ <b>2.1352</b>	\$ (0.0030)
General Tax Rate - Mandatory Provincial Funding*	\$ 0.3517	\$ <b>0.3587</b>	\$ 0.0071
General Tax Rate - RCMP Services**	\$ 0.2101	\$ <b>0.2161</b>	\$ 0.0060
Waste Management Fee (Per Dwelling Unit)	\$ 220.00	\$ <b>220.00</b>	
Commercial Serviced Levy Rate (R2)	\$ 0.8500	\$ <b>0.8240</b>	\$ (0.0260)
Commercial Serviced Levy Rate - Milford (M2)	\$ 1.2400	\$ <b>1.2400</b>	
Residential Serviced Levy Rate (R1)	\$ 0.1330	\$ <b>0.1330</b>	
Residential Serviced Levy Rate - Shubenacadie (SR1)	\$ 0.2530	\$ <b>0.2530</b>	
Residential Serviced Levy Rate - Milford (M1)	\$ 0.3100	\$ <b>0.3300</b>	\$ 0.0200
Urban Sidewalks and Streetlights Rate (R4)	\$ 0.0400	\$ <b>0.0400</b>	
Urban Sidewalks Rate (R5)	\$ 0.0200	\$ <b>0.0200</b>	
Urban Sidewalks Rate (R6)	\$ 0.0200	\$ <b>0.0200</b>	
Mt Uniacke Streetlights- Park/Subdivision Rate (L9)	\$ 0.0200	\$ <b>0.0200</b>	
Mt Uniacke Safety Streetlights Rate (L10)	\$ 0.0036	\$ <b>0.0036</b>	
Rawdon Streetlights Rate (L8)	\$ 0.0430	\$ <b>0.0430</b>	
Shubenacadie (differential on USR)	\$ 0.1200	\$ <b>0.1200</b>	
Milford (differential on USR)	\$ 0.0900	\$ <b>0.0900</b>	
Shubenacadie Area Rate (WU Deficit)	\$ 0.1000	\$ <b>0.1000</b>	
Enfield Horne Settlement - Streetlights Rate (R3)	\$ 0.0180	\$ <b>0.0180</b>	
Nine Mile River- Streetlights Rate (LN9)	\$ 0.0250	\$ <b>0.0250</b>	
Sportsplex Area Rate (Commercial and Residential only)	\$ 0.0300	\$ <b>0.0300</b>	
Gore District Recreation Fund Area Rate (GR)	\$ 0.0100	\$ <b>0.0100</b>	
Enfield Fire Department Levy (K1)	\$ 0.1200	\$ <b>0.1200</b>	
Elmsdale Fire Department Levy (K2)	\$ 0.1400	\$ <b>0.1400</b>	
Lantz Fire Department Levy (K3)	\$ 0.1400	\$ <b>0.1400</b>	
Milford Fire Department Levy (K4)	\$ 0.1700	\$ <b>0.1700</b>	
Shubenacadie Fire Department Levy (K5)	\$ 0.1700	\$ <b>0.1700</b>	
Maitland Fire Department Levy (K6)	\$ 0.1800	\$ <b>0.1900</b>	\$ 0.0100
Noel Fire Department Levy (K7)	\$ 0.1800	\$ <b>0.1900</b>	\$ 0.0100
Walton Fire Department Levy (K8)	\$ 0.1800	\$ <b>0.1900</b>	\$ 0.0100
Gore Fire Department Levy (G1)	\$ 0.1800	\$ <b>0.1900</b>	\$ 0.0100
Kennetcook Fire Department Levy (G2)	\$ 0.1800	\$ <b>0.1900</b>	\$ 0.0100
NMRiver Fire Department Levy (G3)	\$ 0.1700	\$ <b>0.1700</b>	
Rawdon Fire Department Levy (G4)	\$ 0.1800	\$ <b>0.1900</b>	\$ 0.0100
Mt Uniacke Fire Department Levy (G5)	\$ 0.1650	\$ <b>0.1650</b>	
Brooklyn Fire Department Levy (G6)	\$ 0.1800	\$ <b>0.1900</b>	\$ 0.0100
Wastewater Management Fee (rate/1,000 gallons of water)(Full Recovery \$11.64)	\$ 6.00	\$ <b>7.00</b>	\$ 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 = \$.8704; Total General Commercial tax rate = \$2.71  
(these will be used for Provincial Reporting purposes)

**ALL INCLUSIVE RATES:**

	2015 Rate	2016 Rate	Increase (Decrease)
<b>Enfield - Residential Serviced</b>			
Urban Service Rate	\$ 0.1330	\$ 0.1330	
General Tax Rate - Residential	\$ 0.8573	\$ 0.8704	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1200	\$ 0.1200	
	<b>\$ 1.1403</b>	<b>\$ 1.1534</b>	<b>\$ 0.0131</b>
<b>Enfield - Residential Unserviced (Sidewalks/Streetlights)</b>			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8573	\$ 0.8704	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1200	\$ 0.1200	
	<b>\$ 1.0473</b>	<b>\$ 1.0604</b>	<b>\$ 0.0131</b>
<b>Enfield Horne Settlement - Residential Unserviced (Streetlights only)</b>			
Urban Service Rate	\$ 0.0180	\$ 0.0180	
General Tax Rate - Residential	\$ 0.8573	\$ 0.8704	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1200	\$ 0.1200	
	<b>\$ 1.0253</b>	<b>\$ 1.0384</b>	<b>\$ 0.0131</b>
<b>Enfield - Commercial Serviced</b>			
Urban Service Rate	\$ 0.8500	\$ 0.8240	
General Tax Rate - Commercial	\$ 2.7000	\$ 2.7100	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1200	\$ 0.1200	
	<b>\$ 3.7000</b>	<b>\$ 3.6840</b>	<b>\$ (0.0160)</b>
<b>Lantz - Residential Serviced</b>			
Urban Service Rate	\$ 0.1330	\$ 0.1330	
General Tax Rate - Residential	\$ 0.8573	\$ 0.8704	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1400	\$ 0.1400	
	<b>\$ 1.1603</b>	<b>\$ 1.1734</b>	<b>\$ 0.0131</b>
<b>Lantz - Commercial Serviced</b>			
Urban Service Rate	\$ 0.8500	\$ 0.8240	
General Tax Rate - Commercial	\$ 2.7000	\$ 2.7100	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1400	\$ 0.1400	
	<b>\$ 3.7200</b>	<b>\$ 3.7040</b>	<b>\$ (0.0160)</b>
<b>Elmsdale - Residential Serviced</b>			
Urban Service Rate	\$ 0.1330	\$ 0.1330	
General Tax Rate - Residential	\$ 0.8573	\$ 0.8704	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1400	\$ 0.1400	
	<b>\$ 1.1603</b>	<b>\$ 1.1734</b>	<b>\$ 0.0131</b>



**ALL INCLUSIVE RATES:**

	2015 Rate	2016 Rate	Increase (Decrease)
<b>Elmsdale - Commercial Serviced</b>			
Urban Service Rate	\$ 0.8500	\$ 0.8240	
General Tax Rate - Commercial	\$ 2.7000	\$ 2.7100	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1400	\$ 0.1400	
	<b>\$ 3.7200</b>	<b>\$ 3.7040</b>	<b>\$ (0.0160)</b>
<b>Shubenacadie-Residential Serviced</b>			
Urban Service Rate	\$ 0.2530	\$ 0.2530	
General Tax Rate - Residential	\$ 0.8573	\$ 0.8704	
Water utility Deficit	\$ 0.1000	\$ 0.1000	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	<b>\$ 1.4103</b>	<b>\$ 1.4234</b>	<b>\$ 0.0131</b>
<b>Shubenacadie-Residential Unserviced (streetlights/sidewalks)</b>			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8573	\$ 0.8704	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	<b>\$ 1.0973</b>	<b>\$ 1.1104</b>	<b>\$ 0.0131</b>
<b>Shubenacadie-Residential Unserviced (sidewalks only)</b>			
Urban Service Rate	\$ 0.0200	\$ 0.0200	
General Tax Rate - Residential	\$ 0.8573	\$ 0.8704	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	<b>\$ 1.0773</b>	<b>\$ 1.0904</b>	<b>\$ 0.0131</b>
<b>Shubenacadie-Commercial Serviced</b>			
Urban Service Rate	\$ 0.8500	\$ 0.8240	
General Tax Rate - Commercial	\$ 2.7000	\$ 2.7100	
Water utility Deficit	\$ 0.1000	\$ 0.1000	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	<b>\$ 3.8500</b>	<b>\$ 3.8340</b>	<b>\$ (0.0160)</b>
<b>Milford-Residential Serviced</b>			
Urban Service Rate	\$ 0.3100	\$ 0.3300	
General Tax Rate - Residential	\$ 0.8573	\$ 0.8704	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	<b>\$ 1.3673</b>	<b>\$ 1.4004</b>	<b>\$ 0.0331</b>
<b>Milford-Residential Unserviced (streetlights/sidewalks)</b>			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8573	\$ 0.8704	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	<b>\$ 1.0973</b>	<b>\$ 1.1104</b>	<b>\$ 0.0131</b>

**ALL INCLUSIVE RATES:**

	2015 Rate	2016 Rate	Increase (Decrease)
<b>Milford-Residential Unserviced (sidewalks only)</b>			
Urban Service Rate	\$ 0.0200	\$ 0.0200	
General Tax Rate - Residential	\$ 0.8573	\$ 0.8704	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	<b>\$ 1.0773</b>	<b>\$ 1.0904</b>	<b>\$ 0.0131</b>
<b>Milford-Commercial Serviced</b>			
Urban Service Rate	\$ 1.2400	\$ 1.2400	
General Tax Rate - Commercial	\$ 2.7000	\$ 2.7100	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	<b>\$ 4.1400</b>	<b>\$ 4.1500</b>	<b>\$ 0.0100</b>
<b>Mt Uniacke-Residential</b>			
General Tax Rate - Residential	\$ 0.8573	\$ 0.8704	
Fire	\$ 0.1650	\$ 0.1650	
Safety Streetlights L10	\$ 0.0036	\$ 0.0036	
	<b>\$ 1.0259</b>	<b>\$ 1.0390</b>	<b>\$ 0.0131</b>
<b>Mt Uniacke-Commercial</b>			
General Tax Rate - Commercial	\$ 2.7000	\$ 2.7100	
Fire	\$ 0.1650	\$ 0.1650	
Street Lights	\$ 0.0200	\$ 0.0200	
	<b>\$ 2.8850</b>	<b>\$ 2.8950</b>	<b>\$ 0.0100</b>
<b>Rawdon-Residential With Streetlights</b>			
General Tax Rate - Residential	\$ 0.8573	\$ 0.8704	
Fire	\$ 0.1800	\$ 0.1900	
Street Lights	\$ 0.0430	\$ 0.0430	
	<b>\$ 1.0803</b>	<b>\$ 1.1034</b>	<b>\$ 0.0231</b>
<b>Gore-Residential</b>			
General Tax Rate - Residential	\$ 0.8573	\$ 0.8704	
Gore District Recreation Fund Area Rate	\$ 0.0100	\$ 0.0100	
Fire	\$ 0.1800	\$ 0.1900	
	<b>\$ 1.0473</b>	<b>\$ 1.0704</b>	<b>\$ 0.0221</b>
<b>Rural Areas-Residential</b>			
General Tax Rate - Residential	\$ 0.8573	\$ 0.8704	
Fire	\$ 0.1800	\$ 0.1900	
	<b>\$ 1.0373</b>	<b>\$ 1.0604</b>	<b>\$ 0.0231</b>
<b>Rural Areas-Commercial</b>			
General Tax Rate - Commercial	\$ 2.7000	\$ 2.7100	
Fire	\$ 0.1800	\$ 0.1900	
	<b>\$ 2.8800</b>	<b>\$ 2.9000</b>	<b>\$ 0.0200</b>
<b>Nine Mile River-Residential</b>			
General Tax Rate - Residential	\$ 0.8573	\$ 0.8704	
Street Lights	\$ 0.0250	\$ 0.0250	
Sportsplex Levy	\$ 0.0300	\$ 0.0300	
Fire	\$ 0.1700	\$ 0.1700	
	<b>\$ 1.0823</b>	<b>\$ 1.0954</b>	<b>\$ 0.0131</b>

# URBAN SERVICE RATES

	2015/2016		2016/2017
	Projection	Budget	Budget
<b>Revenues</b>			
Residential Serviced Levy GL 4015	\$ 737,490	\$ 747,215	\$ 775,163
Wastewater Management Fee GL 4017	697,086	697,086	811,296
Differential Rate Shubie/Milford GL 4015	83,378	83,378	84,654
Commercial Serviced Levy GL 4015	622,402	622,402	581,871
Outside Serviced Area Levy GL 4015	26,571	26,571	27,159
Grant from Deed Transfer Tax GL 5825	400,000	400,000	400,000
Obligatory Infrastructure Revenue GL 4815	21,228	-	-
Sewer Usage Revenue GL 5301	10,820	6,480	10,820
Sewer Hook-Up Revenue GL 5130	26,500	26,500	24,500
Federal Properties - Grant in Lieu GL 4301	11,115	13,122	11,115
Irving Servicing Agreement GL 5426	140,278	142,000	145,169
	<b>\$ 2,776,868</b>	<b>\$ 2,764,754</b>	<b>\$ 2,871,747</b>
<b>Expenditures</b>			
Operating Costs	\$ 1,133,171	\$ 1,118,699	\$ 1,224,861
Professional Fees	24,628	31,500	62,300
Streetlights Expense	40,036	41,827	41,297
Hydrant Expense	530,555	552,519	557,158
Debt charges - Sidewalks	624,771	624,771	611,009
Debt charges - Sewers	145,881	153,081	178,310
Debt charges - Streetlights	36,609	36,609	36,538
Transfers to Reserves	204,163	205,748	160,274
	<b>\$ 2,739,814</b>	<b>\$ 2,764,754</b>	<b>\$ 2,871,747</b>
<b>Operating (Income) Loss</b>	<b>\$ (37,054)</b>	<b>\$ -</b>	<b>\$ 0</b>

ASSESSMENT VALUES AND RATES	One ¢ Raises	2015/2016		2016/2017
		USR Rates	Increase/ (Decrease)	USR Rates
Residential Serviced Levy (R1-SR1-M1)	\$ 54,332			
Wastewater Management Fee		\$ 6		\$ 7
Commercial Serviced Levy (R2 & SR2)	\$ 6,985			
Milford/Shubenacadie (SW/SL-R4)	\$ 3,695			
Milford SW Only (R5)	\$ 2,342			
Enfield/Elmsdale/Shubenacadie SW Only (R6)	\$ 3,848			
Reg'l Residential Serviced Levy	R1	\$ 0.220	\$ 0.020	\$ 0.240
Adjustment for Wastewater Fee		\$ (0.087)	\$ (0.020)	\$ (0.107)
<b>Billable Regional Residential USR</b>		<b>\$ 0.133</b>	<b>\$ -</b>	<b>\$ 0.133</b>
Shubie Residential Serviced Levy	SR1	\$ 0.220	\$ 0.020	\$ 0.240
Shubie USR Surcharge		\$ 0.120	\$ -	\$ 0.120
Adjustment for Wastewater Fee		\$ (0.087)	\$ (0.020)	\$ (0.107)
Billable Shubie Residential USR		\$ 0.253	\$ -	\$ 0.253
Milford Residential Serviced Levy	MR1	\$ 0.220	\$ 0.020	\$ 0.240
Milford USR Surcharge		\$ 0.090		\$ 0.090
Adjustment for Wastewater Fee		\$ -		\$ -
Billable Milford Residential USR		\$ 0.310	\$ 0.020	\$ 0.330
Reg'l & Shubie Commercial Serviced Levy	R2	\$ 1.240	\$ -	\$ 1.240
Adjustment for Wastewater Fee		\$ (0.390)	\$ (0.026)	\$ (0.416)
<b>Billable Regl/Shub Commercial USR</b>		<b>\$ 0.850</b>	<b>\$ (0.026)</b>	<b>\$ 0.824</b>
Milford Commercial Serviced Levy	MR2	\$ 1.240	\$ -	\$ 1.240
Adjustment for Wastewater Fee		\$ -	\$ -	\$ -
<b>Billable Milford Commercial USR</b>		<b>\$ 1.240</b>	<b>\$ -</b>	<b>\$ 1.240</b>
Urban Sidewalks & Streetlights - SW/SL	R4	\$ 0.040	\$ -	\$ 0.040
Urban Sidewalks Rate - SW	R5	\$ 0.020	\$ -	\$ 0.020
Urban Sidewalks Rate - SW	R6	\$ 0.020	\$ -	\$ 0.020

## URBAN SERVICE RATES

The Urban Service Rate (USR) captures revenue and expenses for the entire corridor district, both fully and partially serviced areas. Services include streetlights, sidewalks, wastewater services and hydrants. The draft budget for 2016/2017 reflects an increase of 2¢ in the commercial serviced rate and an increase of 1.7¢ 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 2016/2017 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 2015/2016;
- All residents in the corridor who pay for Sidewalks only will pay 2¢, the same as 2015/2016.

In 2016, 40% of the Deed Transfer Tax (DTT) revenue collected by the Municipality of East Hants, to a maximum of \$400,000 (2015: \$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 2016 an additional \$1.00 has been added to the WMF - the charge will be \$7.00 per 1,000 gallons of water consumed (2015: \$6.00). To offset the increase in the WMF, the USR will decrease by 2.0 cent for residential accounts and 2.6 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. Some of this decrease is offset by the requirement for additional revenue in 2016/2017.

## 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); 2016/2017 charge are budgeted at \$557,158 (2015 Budget: \$552,519).

## DEBT CHARGES

In 2016 there are no proposed new debt charges materially affecting the Urban Service Rate calculation.

## OTHER STREETLIGHT AREA RATES

Enfield Horne Settlement Streetlights	2015/2016		2016/2017
	Projection	Budget	Budget
<b>Revenues</b>			
Area rate revenue (GL 4015)	\$ (24,144)	\$ (24,170)	\$ (24,635)
<b>Expenditures</b>			
Power, Maintenance, Insurance & Debt	\$ 22,849	\$ 23,192	\$ 23,005
Transfer to(from) reserves	\$ 1,295	\$ 978	\$ 1,630
<b>Operating (income) loss</b>	\$ -	\$ -	\$ -
<b>Assessment Values and Rates</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>
Assessment - Enfield Horne Settlement	\$ 134,133,333	\$ 134,277,500	\$ 136,861,300
R3 Rate - Enfield Horne Settlement	\$ 0.018	\$ 0.018	\$ 0.018

Mount Uniacke Park/Subdivision	2015/2016		2016/2017
	Projection	Budget	Budget
<b>Revenues</b>			
Area rate revenue (GL 4015)	\$ (3,599)	\$ (3,552)	\$ (3,612)
<b>Expenditures</b>			
Power, Maintenance, Insurance & Debt	\$ 3,214	\$ 3,035	\$ 3,288
Transfer to(from) reserves	\$ 385	\$ 517	\$ 324
<b>Operating (income) loss</b>	\$ -	\$ -	\$ -
<b>Assessment Values and Rates</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>
Assessment - Mount Uniacke	\$ 17,995,000	\$ 17,758,100	\$ 18,058,400
L9 Rate - Mount Uniacke	\$ 0.020	\$ 0.020	\$ 0.020

Mount Uniacke Safety Lights	2015/2016		2016/2017
	Projection	Budget	Budget
<b>Revenues</b>			
Area rate revenue (GL 4015)	\$ (10,040)	\$ (10,072)	\$ (10,210)
<b>Expenditures</b>			
Power, Maintenance, Insurance & Debt	\$ 10,390	\$ 9,880	\$ 9,495
Transfer to(from) reserves	\$ (350)	\$ 192	\$ 715
<b>Operating (income) loss</b>	\$ -	\$ -	\$ -
<b>Assessment Values and Rates</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>
Assessment - Mount Uniacke	\$ 278,888,889	\$ 279,776,900	\$ 283,604,500
L10 Rate - Mount Uniacke	\$ 0.0036	\$ 0.0036	\$ 0.0036

## OTHER STREETLIGHT AREA RATES (CONTINUED)

Nine Mile River Streetlights	2015/2016		2016/2017
	Projection	Budget	Budget
<b>Revenues</b>			
Area rate revenue (GL 4015)	\$ (37,988)	\$ (38,083)	\$ (39,073)
<b>Expenditures</b>			
Power, Maintenance, Insurance & Debt	\$ 34,830	\$ 35,327	\$ 35,037
Transfer to(from) reserves	\$ 3,158	\$ 2,756	\$ 4,036
<b>Operating (income) loss</b>	\$ -	\$ -	\$ -
<b>Assessment Values and Rates</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>
Assessment - Nine Mile River	\$ 151,952,000	\$ 152,331,600	\$ 156,292,500
LN9 Rate - Nine Mile River	\$ 0.025	\$ 0.025	\$ 0.025
<b>Rawdon Streetlights</b>	<b>2015/2016</b>	<b>2016/2017</b>	
	Projection	Budget	Budget
<b>Revenues</b>			
Area rate revenue (GL 4015)	\$ (3,124)	\$ (3,124)	\$ (3,169)
<b>Expenditures</b>			
Power, Maintenance, Insurance & Debt	\$ 3,260	\$ 3,120	\$ 3,101
Transfer to(from) reserves	\$ (136)	\$ 4	\$ 68
<b>Operating (income) loss</b>	\$ -	\$ -	\$ -
<b>Assessment Values and Rates</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>
Assessment - Rawdon	\$ 7,265,116	\$ 7,265,200	\$ 7,370,200
L8 Rate - Rawdon	\$ 0.043	\$ 0.043	\$ 0.043

# FIRE DEPARTMENT AREA RATES

Department	Work Order #	Estimated Assessment 16/17 as per Simulation	Estimated Levy 16/17	Actual Levy 15/16	Difference in Levy 15/16 & 16/17	Fire Levy Code	Estimated Rate 16/17	Actual Rate 15/16
Enfield	100000134	\$ 351,575,800	\$ 421,891	\$ 410,471	\$ 11,420	K1	0.12	0.12
Elmsdale	100000135	\$ 250,405,200	\$ 350,567	\$ 345,608	\$ 4,959	K2	0.14	0.14
Lantz	100000136	\$ 158,794,700	\$ 222,313	\$ 216,251	\$ 6,062	K3	0.14	0.14
Milford	100000137	\$ 81,197,300	\$ 138,035	\$ 136,020	\$ 2,015	K4	0.17	0.17
Shubenacadie	100000138	\$ 114,376,500	\$ 194,440	\$ 189,918	\$ 4,522	K5	0.17	0.17
Maitland	100000139	\$ 42,786,300	\$ 81,294	\$ 75,413	\$ 5,881	K6	0.19	0.18
Noel	100000140	\$ 44,983,400	\$ 85,468	\$ 79,607	\$ 5,861	K7	0.19	0.18
Walton	100000141	\$ 14,650,000	\$ 27,835	\$ 26,041	\$ 1,794	K8	0.19	0.18
Gore	100000142	\$ 33,835,000	\$ 64,287	\$ 60,659	\$ 3,628	G1	0.19	0.18
Kennetcook	100000143	\$ 37,715,900	\$ 71,660	\$ 65,459	\$ 6,201	G2	0.19	0.18
Nine Mile River	100000144	\$ 86,951,800	\$ 147,818	\$ 144,382	\$ 3,436	G3	0.17	0.17
Rawdon	100000145	\$ 54,460,000	\$ 103,474	\$ 96,805	\$ 6,669	G4	0.19	0.18
Mount Uniacke	100000146	\$ 306,067,200	\$ 505,011	\$ 497,009	\$ 8,002	G5	0.165	0.165
Brooklyn	100000147	\$ 20,783,400	\$ 39,488	\$ 36,676	\$ 2,812	G6	0.19	0.18
TOTAL			\$ 2,453,581	\$ 2,380,319	\$ 73,262			



# NON-DEPARTMENTAL REVENUE & EXPENSES

## GENERAL REVENUE

GENERAL REVENUE	2015/2016 Projection	2015/2016 Budget	2016/2017 Budget
4000 RESIDENTIAL TAXES	\$ (12,548,606)	\$ (12,575,592)	\$ (13,034,547)
4001 COMMERCIAL TAXES	\$ (3,673,299)	\$ (3,700,164)	\$ (3,659,744)
4010 FOREST PROPERTY	\$ (23,076)	\$ (23,076)	\$ (22,998)
4012 FOREST PROPERTY	\$ (44,801)	\$ (44,801)	\$ (44,876)
4015 OTHER AREA RATES	\$ (38,191)	\$ (38,191)	\$ (39,132)
4018 WIND FARM TAX	\$ -	\$ -	\$ (25,740)
4030 EAST HANTS SPORTSPLEX LEVY	\$ (288,751)	\$ (289,667)	\$ (295,335)
4070 MTT GRANT	\$ (68,946)	\$ (71,000)	\$ (68,900)
4090 DEED TRANSFER TAX	\$ (1,114,512)	\$ (1,200,000)	\$ (1,300,000)
4110 FRONTAGE CHARGES	\$ (89,108)	\$ (89,108)	\$ (49,549)
4850 WASTE TRANSFER DU FEE	\$ (2,158,200)	\$ (2,155,340)	\$ (2,172,060)
4351 NOVA SCOTIA POWER	\$ (3,002)	\$ (2,960)	\$ (2,930)
5555 HST OFFSET PAYMENT	\$ (71,119)	\$ (96,000)	\$ (71,100)
<b>* TAXES</b>	<b>\$ (20,121,611)</b>	<b>\$ (20,285,899)</b>	<b>\$ (20,786,911)</b>
4300 CROWN LANDS GRANT IN LIEU	\$ (44,477)	\$ (37,500)	\$ (44,477)
4301 FEDERAL PROPERTY - GRANT IN LIEU	\$ (40,065)	\$ (44,000)	\$ (40,065)
4320 PROVINCIAL PROPERTY GRANT IN LIEU	\$ (84,508)	\$ (83,000)	\$ (84,508)
<b>* GRANTS IN LIEU</b>	<b>\$ (169,050)</b>	<b>\$ (164,500)</b>	<b>\$ (169,050)</b>
4360 ADMINISTRATION FEES	\$ (206,917)	\$ (215,944)	\$ (236,619)
4361 NSF FEES	\$ (400)	\$ (400)	\$ (400)
4700 TAX CERTIFICATES	\$ (32,118)	\$ (36,000)	\$ (34,400)
4751 RECORDS INQUIRIES	\$ (68,635)	\$ (70,000)	\$ (68,400)
5020 SPONSORSHIPS/DONATIONS	\$ (1,000)	\$ -	\$ -
<b>* SALE OF SERVICES</b>	<b>\$ (309,070)</b>	<b>\$ (322,344)</b>	<b>\$ (339,819)</b>

## NON-DEPARTMENTAL REVENUE & EXPENSES (CONTINUED)

GENERAL REVENUE	2015/2016 Projection	2015/2016 Budget	2016/2017 Budget
5151 PROTECTIVE SERVICES FINES	\$ (29,000)	\$ (29,000)	\$ (31,000)
5351 RETURN ON INVESTMENTS	\$ (64,500)	\$ (54,000)	\$ (60,000)
5401 INTEREST ON OUTSTANDING TAXES	\$ (125,200)	\$ (110,000)	\$ (110,000)
5426 MISCELLANEOUS REVENUE	\$ (3,859)	\$ (2,190)	\$ (4,000)
5450 INTEREST ON OTHER RECEIVABLES	\$ (730)	\$ (1,000)	\$ (800)
<b>* REVENUE FROM OWN SOURCES</b>	<b>\$ (223,289)</b>	<b>\$ (196,190)</b>	<b>\$ (205,800)</b>
5440 FARM PROPERTY ACREAGE	\$ (110,139)	\$ (108,135)	\$ (109,300)
5540 STUDENT/EMPLOYMENT FUNDING	\$ -	\$ (13,485)	\$ (9,440)
<b>* TRANSFERS FROM OTHER GOVTS/AGENCIE</b>	<b>\$ (110,139)</b>	<b>\$ (121,620)</b>	<b>\$ (118,740)</b>
<b>** REVENUES</b>	<b>\$ (20,933,159)</b>	<b>\$ (21,090,553)</b>	<b>\$ (21,620,320)</b>
<b>*** TOTAL REVENUE</b>	<b>\$ (20,933,159)</b>	<b>\$ (21,090,553)</b>	<b>\$ (21,620,320)</b>

## TRANSFERS & APPROPRIATIONS

TRANSFERS AND APPROPRIATIONS	2015/2016 Projection	2015/2016 Budget	2016/2017 Budget
4345 FIRE PROTECTION	\$ (2,380,388)	\$ (2,385,141)	\$ (2,453,581)
* TAXES	\$ (2,380,388)	\$ (2,385,141)	\$ (2,453,581)
4346 FIRE DEBT CHARGE RECOVERY REVENUE	\$ (42,268)	\$ (42,268)	\$ (30,284)
* REVENUE FROM OWN SOURCES	\$ (42,268)	\$ (42,268)	\$ (30,284)
** REVENUES	\$ (2,422,656)	\$ (2,427,409)	\$ (2,483,865)
6028 TRAINING/EDUCATION	\$ 10,000	\$ 10,000	\$ 10,000
* STAFF TRAINING AND EDUCATION	\$ 10,000	\$ 10,000	\$ 10,000
6195 FIRE PROTECTION	\$ 2,361,283	\$ 2,385,141	\$ 2,453,581
8100 PROFESSIONAL SERVICES	\$ 6,500	\$ 6,500	\$ 6,500
* SERVICES ACQUIRED	\$ 2,367,783	\$ 2,391,641	\$ 2,460,081
8150 GRANTS/SUBSIDIES TO ORGANIZATIONS	\$ 55,086	\$ 67,436	\$ 55,254
* GRANTS TO GROUPS	\$ 55,086	\$ 67,436	\$ 55,254
8195 PUBLIC HOUSING/SENIOR CITIZENS	\$ 66,345	\$ 66,345	\$ 74,000
9650 APPROPRIATION TO SCHOOL BOARD	\$ 4,641,049	\$ 4,757,075	\$ 4,860,710
9660 APPROPRIATION TO REGIONAL LIBRARY	\$ 141,986	\$ 142,510	\$ 143,406
9670 APPROPRIATION TO AREA RATES	\$ 400,000	\$ 400,000	\$ 400,000
9725 RCMP	\$ 3,347,469	\$ 3,370,253	\$ 3,524,884
9727 CORRECTIONS	\$ 284,519	\$ 289,688	\$ 286,600
* TRANSFERS TO AGENCIES	\$ 8,881,368	\$ 9,025,871	\$ 9,289,600
9610 APPROP SRF CAPITAL	\$ (15,092)	\$ (15,092)	\$ 328,161
9620 APPROP SRF OP	\$ 383,900	\$ (2,339)	\$ (243,144)
9630 APPROPRIATION TO CAPITAL FUND	\$ 16,420	\$ 50,000	\$ 80,000
* TRANSFERS TO OWN RESERVES	\$ 385,228	\$ 32,569	\$ 165,017
9035 INTEREST ON LANTZ FIRE DEPT DEBT	\$ 15,366	\$ 15,366	\$ 14,634
9045 INT LOCAL IMPR OTHER	\$ 3,505	\$ 3,505	\$ 2,600

## TRANSFERS & APPROPRIATIONS (CONTINUED)

TRANSFERS AND APPROPRIATIONS	2015/2016 Projection	2015/2016 Budget	2016/2017 Budget
9075 INT FIRE COMM DEBT	\$ 1,608	\$ 1,608	\$ 1,397
9116 INTEREST ON SPORTSPLEX DEBT	\$ 134,778	\$ 134,778	\$ 129,813
9118 INTEREST ON HOSPITAL DEBT	\$ 41,611	\$ 41,611	\$ 40,470
9130 PRINCIPAL ON BUILDING DEBT	\$ 72,484	\$ 72,484	\$ 30,000
9135 PRINCIPAL ON LANTZ FIRE DEPT DEBT	\$ 14,880	\$ 14,880	\$ 15,650
9140 PRINCIPAL ON LANDFILL DEBT	\$ 70,693	\$ 70,693	\$ 51,841
9150 PRINCIPAL ON PAVING DEBT	\$ 77,950	\$ 77,950	\$ 38,590
9155 PRIN LOCAL IMP OTHER	\$ 17,904	\$ 17,904	\$ 18,721
9175 PRIN FIRE COMM DEBT	\$ 7,735	\$ 7,735	\$ 8,000
9185 PRINCIPAL ON STORM WATER DEBT	\$ 1,407	\$ 1,407	\$ 1,477
9200 PRINCIPAL ON INDUSTRIAL PARK DEBT	\$ 188,070	\$ 188,070	\$ 190,143
9205 PRINCIPAL ON STREETLIGHT DEBT	\$ 70	\$ 70	\$ 71
9210 PRINCIPAL ON WASTE REDUCTION DEBT	\$ 55,915	\$ 55,915	\$ 29,100
9220 PRINCIPAL ON LIBRARY DEBT	\$ 20,753	\$ 20,753	\$ -
9222 PRIN WATERSHED SHUB	\$ 17,200	\$ 17,200	\$ 18,200
9226 DEBENTURE ISSUANCE COSTS	\$ 2,364	\$ 2,364	\$ 2,364
9227 PRIN SERVICE EX DEBT	\$ 7,976	\$ 7,976	\$ 8,117
9228 PRINCIPAL ON HOSPITAL DEBT	\$ 27,550	\$ 27,550	\$ 28,750
9229 PRINCIPAL ON SPORTSPLEX DEBT	\$ 131,822	\$ 131,822	\$ 137,033
* FISCAL SERVICES/DEBT	\$ 911,641	\$ 911,641	\$ 766,971
** EXPENSES	\$ 12,611,106	\$ 12,439,158	\$ 12,746,923
<b>*** TOTAL EXPENDITURE (REVENUE)</b>	<b>\$ 10,188,450</b>	<b>\$ 10,011,749</b>	<b>\$ 10,263,058</b>

## 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 \$12,182 allocated for the Emergency Fire Grant Reserve for 2016/2017.

## 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 2016/2017 and onwards. Given East Hants' residential growth rate (2.13% net of exempt properties); this will result in continuous future increases in the cost of education funding. The budget for 2016/2017 was prepared for an overall increase of 2.2% for education costs - this accommodates our increasing assessed values.

### Libraries

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

### Policing

A Federal/Provincial agreement fixes the cost per officer paid by the Municipality. The Municipality controls the addition of new officers to the local force. Approximately 10 officers have been added since this responsibility was taken over in 1995. This is currently one of the largest expenditures of East Hants. Currently, 23 full-time-equivalent officers patrol East Hants from the Enfield detachment, the Mt Uniacke community policing office and the RCMP office in Rawdon 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 \$151,945 (2015: \$145,553), including shared services. The proposed budget includes a total of \$30,156 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 2016/2017:

	Budget 2016/2017		Cost Centre
	To Reserve	From Reserve	
<b>General Fund - CAPITAL GL 9610</b>			
Financing Local Improvements		\$ (15,092)	fiscalserv
East Hants Aquatics Facility - Residential	\$ 228,834		fiscalserv
East Hants Aquatics Facility - Commercial	\$ 14,419		fiscalserv
East Hants Aquatics Facility - Deed Transfer Tax	\$ 100,000		fiscalserv
<b>Total FISCALSERV GL 9610</b>		<b>\$ 328,161</b>	
<b>General Fund - OPERATING GL 9620</b>			
Landfill Equipment(Dozer/Excavator)	\$ 85,000		fiscalserv
Legislative	\$ 2,000		fiscalserv
Computer Equipment	\$ 90,000		fiscalserv
Infotech - Computer Hardware		\$ (45,600)	fiscalserv
Infotech - Computer Software		\$ (9,650)	fiscalserv
Misc-Landfill	\$ 5,000		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		\$ (100,000)	fiscalserv
Transportation - Paving (Municipal 10%)	\$ 20,000		fiscalserv
Transportation - Storm Drainage	\$ 40,000		fiscalserv
Transportation - Gravel Program	\$ 10,000		fiscalserv
Transportation - Snow Clearing Roads	\$ 20,000		fiscalserv
Planning Studies	\$ 30,000		fiscalserv
Shubie Transfer for Water Utility Deficit	\$ 38,191		fiscalserv
Sportsplex Variance	\$ 36,659		fiscalserv
Adminoper - Online Services Project		\$ (25,000)	fiscalserv
Infotech - Staff Portal Solution		\$ (15,500)	fiscalserv
Finance - Procurement		\$ (5,000)	fiscalserv
Finance - Comprehensive Pension Plan		\$ (30,000)	fiscalserv
Information Management - SAP Integration		\$ (10,000)	fiscalserv
Information Management		\$ (35,000)	fiscalserv

General Fund - OPERATING GL 9620 (Cont'd)	Budget 2016/2017		Cost Centre
	To Reserve	From Reserve	
Leasing Copiers - Commonadmi		\$ (16,200)	fiscalserv
Buildings - Disposal of Property Migraton & Registry Fees		\$ (31,500)	fiscalserv
Poolmntnce - Roof		\$ (77,266)	fiscalserv
Poolmntnce - Flooring & Air Conditioner		\$ (20,750)	fiscalserv
Leisadmin - Salary Offset		\$ (27,156)	fiscalserv
Community/Tourism - Contracts		\$ (11,000)	fiscalserv
Community - Content Development Tourism		\$ (5,000)	fiscalserv
Parks - Parks Master Plan		\$ (20,000)	fiscalserv
Parks - Parks Master Plan - Co-op Student		\$ (9,963)	fiscalserv
Fundy Tidal Roof		\$ (2,000)	fiscalserv
Fundy Tidal reinstate second washroom		\$ (5,000)	fiscalserv
Fundy Tidal reinstate septic system		\$ (8,000)	fiscalserv
Fundy Tidal - Public access computer - Reserves		\$ (1,880)	fiscalserv
Fundy Tidal - Purchase FRS radios (CT) - Reserves		\$ (210)	fiscalserv
Fundy Tidal - Major tourism Attraction Signage - Reserves		\$ (2,500)	fiscalserv
Fundy Tidal - Entrance Signage - Reserves		\$ (5,210)	fiscalserv
Fundy Tidal -Establish network access - Reserves		\$ (1,930)	fiscalserv
Fundy Tidal - Security Cameras (2) plus Network Recording Device -		\$ (9,200)	fiscalserv
Scale Weighing/Accounting System Upgrade		\$ (10,000)	fiscalserv
Planserv - Planning Review		\$ (36,742)	fiscalserv
Code Books - Bldginsopr		\$ (2,500)	fiscalserv
Organics - Carts		\$ (28,000)	fiscalserv
Siteoper		\$ (15,000)	fiscalserv
Econdev - Agriculture Study		\$ (20,000)	fiscalserv
Econdev - REN		\$ (20,000)	fiscalserv
Econdev - Broadband - VCFN (Valley Community Fiber Network)		\$ (30,000)	fiscalserv
Transfer to reserves surplus from DU Charge	\$ 61,803		fiscalserv
Hrgeneral - Professional Fees		\$ (10,000)	fiscalserv
Hrgeneral - Conference Registration		\$ (1,500)	fiscalserv
Solwstadm - Conference Registration		\$ (700)	fiscalserv
Finance - Conference Registration		\$ (1,430)	fiscalserv
Socialfam - Education Costs		\$ (101,313)	fiscalserv
Roads - Contracts		\$ (10,000)	fiscalserv
Burntcoat Head Park - Lane Improvements		\$ (15,383)	fiscalserv
<b>Total FISCALSERV GL 9620</b>		<b>\$ (259,430)</b>	

Fire Risk Assessment-Emergency Grant Fund		\$ (6,500)	fireexp
Fire Debt Charge Recovery - Communication Project		\$ (9,396)	fireexp
Emergency Fire Grant Reserve	\$ 12,182		fireexp
Fire Depts Common Training Facility	\$ 20,000		fireexp
<b>Total FIREEXP GL 9620</b>		<b>\$ 16,286</b>	

Building repairs - LMC	\$ 20,000		rescntrexp
<b>Total RESCNTREXP GL 9620</b>	<b>\$ 20,000</b>		



General CAPITAL OUT OF REVENUE - GL 9630			
Unified Communications System (14-022)	\$	50,000	fiscalserv
Vehicle Truck - Bylaw Enforcement Officer (14-017)	\$	30,000	fiscalserv
<b>Total FISCALSERV GL 9630</b>	<b>\$</b>	<b>80,000</b>	

<b>Other Lights - Operating Reserve GL 9620</b>	<b>\$</b>	<b>6,773</b>	<b>fisclights</b>
---	-----------	--------------	-------------------

### Urban Service Rate Reserve Transfers

USR - OPERATING 9620			
Transportation - Snow Clearing Sidewalk	\$	10,000	fiscalcsr
SewerCAD - regsewexp g/l #6130		\$ (10,000)	fiscalcsr
Lagoon Vegetative Growth - 4 year cycle regsewexp g/l #7040		\$ (21,060)	fiscalcsr
CCME Environmental Assessment - regsewexp g/l #8100		\$ (25,000)	fiscalcsr
Environmental Risk Assessment - shubsewexp g/l #8100		\$ (15,000)	fiscalcsr
Roof Railing milfsewexp g/l #7105		\$ (10,000)	fiscalcsr
Desludge Cells	\$	125,000	fiscalcsr
Regl Sewer Hook Up Fees to Operating Reserve	\$	20,748	fiscalcsr
Transfer from surplus	\$	586	fiscalcsr
<b>Total FISCAL CSR GL 9620</b>	<b>\$</b>	<b>75,274</b>	

USR CAPITAL OUT OF REVENUE 9630			
SCADA Upgrade (16-020)	\$	50,000	fiscalcsr
Public Works Truck	\$	35,000	fiscalcsr
<b>Total FISCAL CSR GL 9630</b>	<b>\$</b>	<b>85,000</b>	