

**BUDGET AND TAX ANALYSIS**  
**2022/2023**

January 18, 2022



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

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## INTRODUCTION

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

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

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

The housing market in East Hants has changed; the market for single-detached homes has increased and the number of multi-family homes being constructed continues to increase. According to the 2022 Property Valuation Services Corporation (PVSC), East Hants has 10,666 households (2021: 10,444) on an area of 466,426 acres, or 1,909 square kilometres. The majority of this population is concentrated along two key transportation routes running from Halifax to Truro (Highway 102 & Highway 2) and from Halifax to Windsor (Highway 101 & Highway 1).

East Hants has 36,450 acres (2021: 36,779) of tax exempt farm land and 91,293 acres (2021: 91,193) of exempt provincial forest property. This tax-exempt property constitutes 27.4% (2021: 27.4%) of the total area. In addition, there are 56,465 acres (2021: 56,465) of exempt commercial forest property and 169,009 acres (2021: 170,937) of resource forest property, which is taxed marginally at 41 and 26 cents per acre, respectively. The total exempt and marginally taxed land constitute 75.8% (2021: 76.3%) of the total area of East Hants.

\* Note: The 2020 Census was not released prior to the publishing of this document

The distribution of homes is not proportional across the Municipality. In 2022 they are distributed as follows:

Dwelling Unit Comparison (#)	2021 (#)	2021 (%)	2022 (#)	2022 (%)
Serviced Districts of Enfield (1), Elmsdale (2), Lantz (7)	3,301	32%	3,417	32%
Districts of Milford (3) and Shubenacadie (4)	1,618	15%	1,634	15%
District Enfield/Grand Lake (10)*	916	9%	932	9%
Districts of Maitland/MacPhees Corner (5), Walton/Noel/Kennetcook (6), Rawdon/Gore (11)	2,800	27%	2,821	27%
Districts of Mount Uniacke (8 & 9)	1,809	17%	1,862	17%
<b>Total Dwelling Units</b>	<b>10,444</b>	<b>100%</b>	<b>10,666</b>	<b>100%</b>

The 2022 assessment roll shows an increase of 222 dwelling units from the prior year (2021: 88). Significant increases include the following:

- 116 units were added to the three communities of Enfield (1), Elmsdale and Lantz
- 16 units were added to the communities of Milford and Shubenacadie
- 16 units were added to Enfield (10), Grand Lake
- 21 units were added to the communities of Maitland, Walton, Noel, Kennetcook, Rawdon and Gore
- 53 units were added to the communities of Mount Uniacke

East Hants residential construction remains strong. In the calendar year 2021, 204 permits (2020: 140) were issued for residential units (including new construction and renovations). Homes also continue to change hands at a rapid pace. Information from PVSC showed that in 2021, approximately 576 homes (2020: 395) changed hands, 63% of the homes were in the corridor districts from Enfield to Shubenacadie, 13% were in the rural districts, and 24% were in the two Mount Uniacke districts.

East Hants continues to focus on increasing commercial development to improve the long-term sustainability of our community's fiscal health and the amenities available to our residential population. The Municipal Strategic Plan, the 5 year Economic Development Plan (updated in 2018), a Parks, Open Space Active and Transportation Master Plan, a Recreation Services Master Plan and the Tourism Strategy are all key documents that will guide Council to help us capitalize on our proximity to Highway 102 and the airport, access to mainline rail service, the abundant natural resources within our borders and the stunning Glooscap Trail, which features coastline access to the world's highest tides.

Through Council's strategic plan, East Hants is seeing commercial assessment growth, including development of new lots related to the expansion of the Mount Uniacke and Elmsdale business parks. For the 2022 assessment roll, there were no new commercial accounts added (one in 2021); however, there was substantial development on existing vacant commercial land. Total commercial assessments increased by 8.58% in 2022 (2021: increase of 2.18%), net of commercial exempt properties.

The average residential assessment based on CAP is \$175,902 (2021: \$163,120). Residential assessments account for 91% (2021: 91%) of all taxable assessments, net of exempt properties. The Municipality continues to improve

the community's business environment and tax base with the intent to support current and future needs of our community. This is reflective in the 2022 commercial assessment growth.

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

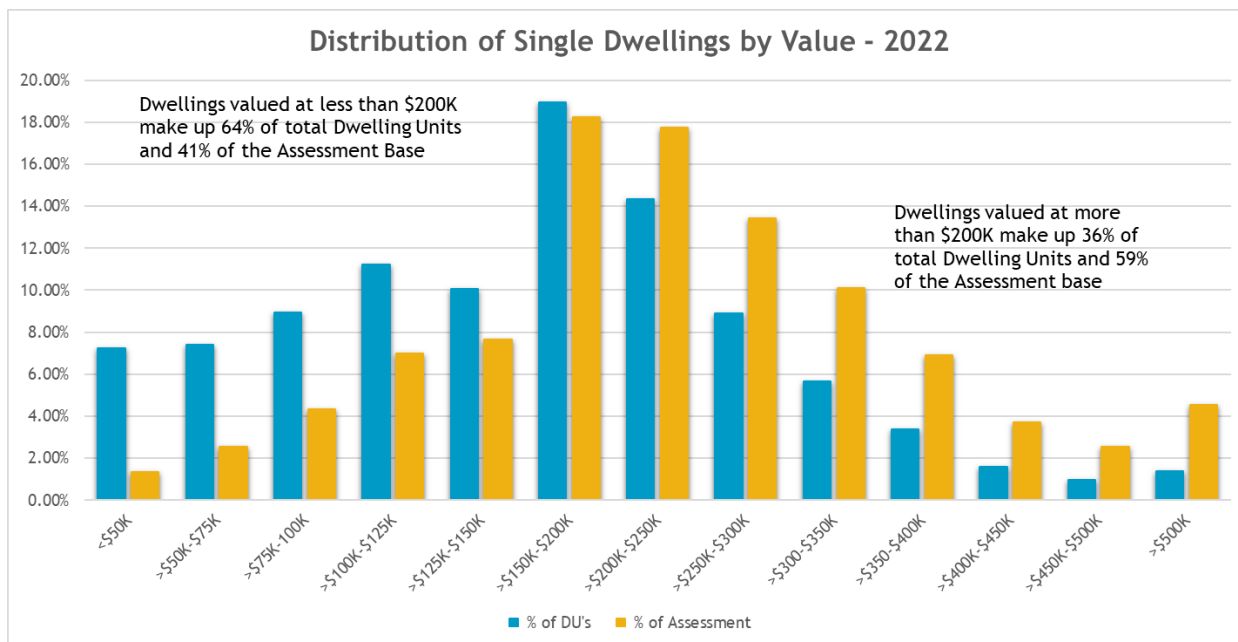
District #	District Name	2021 Average Residential Assessment (capped)*	2022 Average Residential Assessment (capped)*
1	Enfield	\$179,037	\$192,235
2	Elmsdale/Belnan	\$204,769	\$219,728
3	Milford/Nine Mile River	\$161,631	\$174,120
4	Shubenacadie	\$124,595	\$132,866
5	Maitland/MacPhees Corner	\$104,085	\$112,957
6	Walton/Noel/Kennetcook	\$82,524	\$90,275
7	Lantz/Milford	\$169,461	\$175,229
8	Mount Uniacke	\$199,558	\$216,153
9	South/East Uniacke	\$190,558	\$214,369
10	Enfield/Grand Lake	\$241,374	\$259,300
11	Rawdon/Gore	\$120,374	\$129,960

\* 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 2022:

District	2022 Assessed Value/Number of Single Dwelling Units (DU's)							
	<\$50K	<\$100K	<\$150K	<\$200K	<\$250K	<\$300K	<\$350K	>\$350K
Enfield (1), Elmsdale (2), Lantz (7)	9	71	450	659	551	359	207	214
Milford (3) & Shubenacadie (4)	68	231	443	304	199	81	50	59
Maitland (5), Walton (6) & Rawdon (11)	466	939	666	299	148	50	27	37
Mount Uniacke (8 & 9)	115	224	292	325	275	202	140	199
Enfield/Grand Lake (10)	3	29	97	144	139	120	94	158
<b>Total # of DU's</b>	<b>661</b>	<b>1494</b>	<b>1948</b>	<b>1731</b>	<b>1312</b>	<b>812</b>	<b>518</b>	<b>667</b>
<b>% of DU's</b>	<b>7.2%</b>	<b>16.4%</b>	<b>21.3%</b>	<b>18.9%</b>	<b>14.3%</b>	<b>8.9%</b>	<b>5.7%</b>	<b>7.3%</b>
<b>Total Assessment of DU's</b>	<b>\$22M</b>	<b>\$114M</b>	<b>\$242M</b>	<b>\$303M</b>	<b>\$295M</b>	<b>\$222M</b>	<b>\$167M</b>	<b>\$292M</b>
<b>% of Assessment</b>	<b>1.4%</b>	<b>6.9%</b>	<b>14.6%</b>	<b>18.3%</b>	<b>17.7%</b>	<b>13.4%</b>	<b>10.1%</b>	<b>17.6%</b>

The following chart shows 64% of homes in East Hants are valued at less than \$200,000 and these homes represent 41% of the residential assessment based on data from 2022 roll:



## GOVERNANCE & THE BUDGET PROCESS

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

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

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

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

## ASSESSMENT CHANGES 2021 TO 2022

Assessments are prepared based on a calendar year. The following tables present an overview of assessment changes from 2021 to 2022.

### (\$) Change in Assessments

	Residential	Resource	Commercial	Total
<b>2022 Assessments</b>	\$ 1,876,174,400	\$ 56,850,800	\$ 145,628,500	\$ 2,078,653,700
Less: Bylaw F-400 Exempt Properties	(406,500)	(323,100)	(13,834,500)	(14,564,100)
<b>2022 Taxable Assessments</b>	\$ 1,875,767,900	\$ 56,527,700	\$ 131,794,000	\$ 2,064,089,600
<b>Less: 2021 Assessments</b>				
2021 Assessments	\$ 1,703,625,000	\$ 55,083,900	\$ 149,537,100	\$ 1,908,246,000
Less: Bylaw F-400 Exempt Properties	(402,100)	(318,100)	(28,151,900)	(28,872,100)
2021 Taxable Assessments	\$ 1,703,222,900	\$ 54,765,800	\$ 121,385,200	\$ 1,879,373,900
<b>Increase in Taxable Assessments from 2021 to 2022</b>	\$ 172,545,000	\$ 1,761,900	\$ 10,408,800	\$ 184,715,700
<b>Increase in taxable assessments due to new properties</b>	\$ 16,432,500	\$ 577,200	\$ -	\$ 17,009,700
<b>Net increase in taxable assessments of existing properties</b>	156,112,500	1,184,700	10,408,800	167,706,000
<b>Increase in Taxable Assessments from 2021 to 2022</b>	\$ 172,545,000	\$ 1,761,900	\$ 10,408,800	\$ 184,715,700
<b>Percentage of Assessment Increase, Net of Bylaw Exemptions</b>	10.13%	3.22%	8.58%	9.83%

### ASSESSMENT INDICATORS

Property Valuation Services Corporation (PVSC) has provided East Hants with the following indicators to aid in analyzing what is driving the changes in assessed values. Although limited to the coding available in the PVSC system, the data below is a good indicator (i.e. does not balance to the property roll) of the assessment activity in East Hants driving the changes to the 2021 filed property roll.

Districts	New Construction / Building Permits	New Lots / New Accounts	Inspections / Physical Changes	New Ineligible CAP Accounts from Sales	Total
1 Enfield	\$ 4,104,600	\$ 4,089,300	\$ 1,563,800	\$ 2,573,800	\$ 12,331,500
2 Elmsdale/Belnan	\$ 4,788,000	\$ 1,835,100	\$ 2,490,400	\$ 1,441,700	\$ 10,555,200
3 Milford/Nine Mile River	\$ 4,685,100	\$ 1,303,800	\$ 1,733,700	\$ 2,329,100	\$ 10,051,700
4 Shubenacadie	\$ 181,800	\$ 44,800	\$ 746,100	\$ 829,700	\$ 1,802,400
5 Maitland/MacPhees Corner	\$ 2,142,000	\$ 333,200	\$ 1,514,000	\$ 1,198,500	\$ 5,187,700
6 Walton/Noel/Kennetcook	\$ 2,175,700	\$ 138,600	\$ 1,239,800	\$ 977,600	\$ 4,531,700
7 Lantz/Milford	\$ 10,569,300	\$ 1,803,000	\$ 1,136,400	\$ 1,614,100	\$ 15,122,800
8 Mount Uniacke	\$ 10,235,300	\$ 438,100	\$ 2,986,300	\$ 2,246,200	\$ 15,905,900
9 South/East Uniacke	\$ 15,693,900	\$ 5,545,200	\$ 2,290,700	\$ 1,847,000	\$ 25,376,800
10 Enfield/Grand Lake	\$ 7,221,500	\$ 140,800	\$ 1,432,300	\$ 1,991,200	\$ 10,785,800
11 Rawdon/Gore	\$ 2,705,300	\$ 1,037,200	\$ 1,527,700	\$ 765,800	\$ 6,036,000
<b>Indicator Total %</b>	<b>55.0%</b>	<b>14.0%</b>	<b>16.0%</b>	<b>15.0%</b>	



# HOW TAXATION WORKS

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

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

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



# SUMMARY OF REVENUE & EXPENSES

SUMMARY - TOTAL	2021/2022 Projection	2021/2022 Budget	2022/2023 Budget
TAXES	\$ (30,229,319)	\$ (28,977,727)	\$ (30,974,111)
GRANTS IN LIEU	\$ (220,439)	\$ (224,052)	\$ (219,197)
SALE OF SERVICES	\$ (1,768,349)	\$ (1,643,100)	\$ (3,045,953)
REVENUE FROM OWN SOURCES	\$ (1,774,247)	\$ (1,712,415)	\$ (1,951,974)
TRANSFERS FROM OTHER GOVT / AGENCIES	\$ (880,889)	\$ (478,091)	\$ (877,039)
TRANSFER FROM OWN RESERVE/AGENCIES	\$ (854,200)	\$ (854,200)	\$ (847,600)
DEFERRED REVENUE	\$ (125,000)	\$ (125,000)	\$ (175,000)
<b>TOTAL REVENUE</b>	<b>\$ (35,852,443)</b>	<b>\$ (34,014,585)</b>	<b>\$ (38,090,874)</b>
COUNCIL	\$ 486,480	\$ 479,866	\$ 502,864
CHIEF ADMINISTRATOR'S OFFICE	\$ 1,620,057	\$ 1,410,853	\$ 1,413,452
CORPORATE SERVICES	\$ 1,767,653	\$ 1,744,309	\$ 2,037,362
FINANCE DEPARTMENT	\$ 2,761,374	\$ 2,772,951	\$ 2,575,924
OPERATIONS GENERAL TAX RATE	\$ 4,118,504	\$ 4,002,301	\$ 4,343,669
OPERATIONS URBAN SERVICE RATE	\$ 3,105,565	\$ 3,101,658	\$ 3,272,961
PARKS, RECREATION & CULTURE	\$ 5,586,469	\$ 4,799,892	\$ 5,605,934
PLANNING & DEVELOPMENT	\$ 1,388,321	\$ 1,178,198	\$ 1,481,849
TRANSFERS & APPROPRIATIONS	\$ 14,144,049	\$ 14,524,557	\$ 16,856,859
<b>TOTAL EXPENSES</b>	<b>\$ 34,978,472</b>	<b>\$ 34,014,585</b>	<b>\$ 38,090,874</b>
<b>**NET EXPENSES (REVENUE)</b>	<b>\$ (873,971)</b>	<b>\$ -</b>	<b>\$ -</b>

# SUMMARY OF REVENUE

SUMMARY - REVENUE	2021/2022 Projection	2021/2022 Budget	2022/2023 Budget
4000 RESIDENTIAL TAXES	\$ (14,489,010)	\$ (14,492,738)	\$ (16,088,195)
4001 COMMERCIAL TAXES	\$ (3,888,078)	\$ (3,887,965)	\$ (3,786,341)
4002 RESOURCE TAXES	\$ (467,171)	\$ (468,599)	\$ (487,496)
4010 FOREST PROPERTY	\$ (23,151)	\$ (23,151)	\$ (23,151)
4012 FOREST PROPERTY	\$ (44,362)	\$ (44,444)	\$ (43,942)
4015 OTHER AREA RATES	\$ (1,353,246)	\$ (1,349,267)	\$ (1,420,106)
4017 WASTEWATER MANAGEMENT FEE	\$ (1,183,081)	\$ (1,183,081)	\$ (1,221,959)
4018 WIND FARM TAX	\$ (82,202)	\$ (82,202)	\$ (83,024)
4030 EAST HANTS SPORTSPLEX LEVY	\$ (460,313)	\$ (460,193)	\$ (501,426)
4070 MTT GRANT	\$ (106,124)	\$ (110,000)	\$ (106,000)
4090 DEED TRANSFER TAX	\$ (2,800,000)	\$ (1,575,000)	\$ (1,600,000)
4110 FRONTAGE CHARGES	\$ (17,361)	\$ (17,361)	\$ (13,861)
4850 WASTE TRANSFER DU FEE	\$ (2,295,040)	\$ (2,297,680)	\$ (2,346,520)
4345 FIRE PROTECTION	\$ (2,884,126)	\$ (2,884,126)	\$ (3,159,040)
4351 NOVA SCOTIA POWER	\$ (2,997)	\$ (2,850)	\$ (2,950)
5555 HST OFFSET PAYMENT	\$ (133,057)	\$ (99,070)	\$ (90,100)
<b>* TAXES</b>	<b>\$ (30,229,319)</b>	<b>\$ (28,977,727)</b>	<b>\$ (30,974,111)</b>
4300 CROWN LANDS GRANT IN LIEU	\$ (44,668)	\$ (44,668)	\$ (44,668)
4301 FEDERAL PROPERTY - GRANT IN LIEU	\$ (44,042)	\$ (45,700)	\$ (42,800)
4320 PROVINCIAL PROPERTY GRANT IN LIEU	\$ (131,729)	\$ (133,684)	\$ (131,729)
<b>* GRANTS IN LIEU</b>	<b>\$ (220,439)</b>	<b>\$ (224,052)</b>	<b>\$ (219,197)</b>
4360 ADMINISTRATION FEES	\$ (465,687)	\$ (515,396)	\$ (580,361)
4361 NSF FEES	\$ (250)	\$ (400)	\$ (250)
5031 PROGRAM REVENUE (TAXABLE)	\$ (448,238)	\$ (499,954)	\$ (1,600,692)
4700 TAX CERTIFICATES	\$ (48,224)	\$ (37,100)	\$ (40,000)
4751 RECORDS INQUIRIES	\$ (71,928)	\$ (73,200)	\$ (70,000)
4809 PLANNING REVENUE	\$ (4,000)	\$ (3,000)	\$ (4,000)
4810 CASH OVER/SHORT	\$ 11	\$ -	\$ 195
4811 DEVELOPMENT REVENUE	\$ (27,000)	\$ (12,000)	\$ (18,000)
4820 SCRAP METAL	\$ (131,983)	\$ (50,000)	\$ (50,000)
5020 SPONSORSHIPS/DONATIONS	\$ -	\$ (1,000)	\$ (218,263)
4840 TIPPING FEES	\$ (509,035)	\$ (389,035)	\$ (400,706)
4860 WASTE COLLECTION FEES	\$ (62,015)	\$ (62,015)	\$ (63,876)
<b>* SALE OF SERVICES</b>	<b>\$ (1,768,349)</b>	<b>\$ (1,643,100)</b>	<b>\$ (3,045,953)</b>

## SUMMARY OF REVENUE (CONTINUED)

SUMMARY - REVENUE	2021/2022 Projection	2021/2022 Budget	2022/2023 Budget
4346 FIRE DEBT CHARGE RECOVERY REVENUE	\$ (30,204)	\$ (33,987)	\$ (34,038)
4801 DAIRY COMMISSION REVENUE	\$ (18,722)	\$ (10,000)	\$ (20,000)
5040 FACILITY RENTALS	\$ (37,615)	\$ (44,615)	\$ (84,199)
5045 SALE OF COMPOST BINS	\$ (150)	\$ (150)	\$ (150)
5046 PRODUCT SALES (TAXABLE)	\$ (37,825)	\$ (37,825)	\$ (147,301)
5050 OTHER FINES	\$ (100)	\$ -	\$ -
5101 BUILDING PERMITS	\$ (150,000)	\$ (90,000)	\$ (150,000)
5120 ANIMAL LICENSES	\$ (5,900)	\$ (5,500)	\$ (6,200)
5130 SEWER HOOKUP	\$ (55,250)	\$ (40,500)	\$ (44,500)
5151 PROTECTIVE SERVICES FINES	\$ (24,537)	\$ (41,100)	\$ (35,200)
5230 ELMSCH - TENANT RENT	\$ (39,130)	\$ (39,130)	\$ (41,739)
5240 RCMP - TENANT RENT	\$ (55,287)	\$ (55,287)	\$ (56,392)
5250 LMC - TENANT BASE RENT	\$ (631,602)	\$ (631,602)	\$ (631,602)
5252 LMC - TENANT EXPENSE RECOVERY	\$ (375,444)	\$ (375,444)	\$ (389,132)
5301 SEWER USAGE	\$ (8,700)	\$ (9,600)	\$ (8,300)
5351 RETURN ON INVESTMENTS	\$ (45,000)	\$ (45,000)	\$ (50,000)
5401 INTEREST ON OUTSTANDING TAXES	\$ (113,968)	\$ (105,000)	\$ (107,000)
5426 MISCELLANEOUS REVENUE	\$ (144,463)	\$ (147,325)	\$ (145,871)
5450 INTEREST ON OTHER RECEIVABLES	\$ (350)	\$ (350)	\$ (350)
<b>* REVENUE FROM OWN SOURCES</b>	<b>\$ (1,774,247)</b>	<b>\$ (1,712,415)</b>	<b>\$ (1,951,974)</b>
4802 HOUSEHOLD HAZARDOUS WASTE	\$ (3,000)	\$ (3,000)	\$ (3,000)
4807 RRFB DIVERSION CREDITS	\$ (70,000)	\$ (70,000)	\$ (70,000)
5440 FARM PROPERTY ACREAGE	\$ (118,914)	\$ (118,119)	\$ (120,103)
5540 STUDENT/EMPLOYMENT FUNDING	\$ (6,176)	\$ -	\$ -
5570 RECREATION GRANT REVENUE	\$ (82,749)	\$ (48,536)	\$ (57,500)
5580 RESOURCE RECOVERY FUND BOARD	\$ (87,936)	\$ (87,936)	\$ (87,936)
5880 CONDITIONAL PROV & FEDERAL GRANTS	\$ (512,114)	\$ (150,500)	\$ (538,500)
<b>* TRANSFERS FROM OTHER GOVTS/AGENCIE</b>	<b>\$ (880,889)</b>	<b>\$ (478,091)</b>	<b>\$ (877,039)</b>
5825 OTHER TRANSFERS	\$ (854,200)	\$ (854,200)	\$ (847,600)
<b>* TRANSFER FROM OWN RESERVE/AGENCIES</b>	<b>\$ (854,200)</b>	<b>\$ (854,200)</b>	<b>\$ (847,600)</b>
4815 OBLIGATORY INFRASTRUCTURE REVENUE	\$ (125,000)	\$ (125,000)	\$ (175,000)
<b>* DEFERRED REVENUE</b>	<b>\$ (125,000)</b>	<b>\$ (125,000)</b>	<b>\$ (175,000)</b>
<b>** TOTAL (REVENUE)</b>	<b>\$ (35,852,443)</b>	<b>\$ (34,014,585)</b>	<b>\$ (38,090,874)</b>

# SUMMARY OF EXPENSES

SUMMARY - EXPENSES	2021/2022 Projection	2021/2022 Budget	2022/2023 Budget
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## COUNCIL

* SALARIES/HONORARIUMS & BENEFITS	\$ 387,726	\$ 387,726	\$ 409,363
* STAFF TRAINING AND EDUCATION	\$ 8,100	\$ 8,100	\$ 8,100
* SUPPLIES	\$ 7,614	\$ 1,000	\$ 1,000
* OTHER OPERATIONAL COSTS	\$ 58,040	\$ 58,040	\$ 59,401
* SERVICES ACQUIRED	\$ 3,000	\$ 3,000	\$ 3,000
* GRANTS TO GROUPS	\$ 22,000	\$ 22,000	\$ 22,000
<b>** SUB-TOTAL EXPENSES</b>	<b>\$ 486,480</b>	<b>\$ 479,866</b>	<b>\$ 502,864</b>

## CHIEF ADMINISTRATOR'S OFFICE

* SALARIES/HONORARIUMS & BENEFITS	\$ 832,862	\$ 832,815	\$ 742,875
* STAFF TRAINING AND EDUCATION	\$ 60,813	\$ 61,360	\$ 62,860
* SUPPLIES	\$ 46,358	\$ 47,045	\$ 54,205
* OTHER OPERATIONAL COSTS	\$ 38,000	\$ 34,500	\$ 40,300
* SERVICES ACQUIRED	\$ 324,731	\$ 317,840	\$ 367,074
* GRANTS TO GROUPS	\$ 317,293	\$ 117,293	\$ 146,138
<b>** SUB-TOTAL EXPENSES</b>	<b>\$ 1,620,057</b>	<b>\$ 1,410,853</b>	<b>\$ 1,413,452</b>

## CORPORATE SERVICES

* SALARIES/HONORARIUMS & BENEFITS	\$ 910,350	\$ 901,839	\$ 1,094,237
* STAFF TRAINING AND EDUCATION	\$ 5,658	\$ 10,495	\$ 8,895
* SUPPLIES	\$ 138,100	\$ 118,262	\$ 114,570
* OTHER OPERATIONAL COSTS	\$ 192,142	\$ 192,110	\$ 211,110
* SERVICES ACQUIRED	\$ 411,434	\$ 411,434	\$ 400,884
* BUILDINGS/PLANTS/PROPERTY	\$ 26,880	\$ 27,080	\$ 83,900
* FISCAL SERVICES/DEBT	\$ 83,089	\$ 83,089	\$ 123,766
<b>** SUB-TOTAL EXPENSES</b>	<b>\$ 1,767,653</b>	<b>\$ 1,744,309</b>	<b>\$ 2,037,362</b>

## SUMMARY OF EXPENSES (CONTINUED)

SUMMARY - EXPENSES	2021/2022 Projection	2021/2022 Budget	2022/2023 Budget
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### FINANCE DEPARTMENT

* SALARIES/HONORARIUMS & BENEFITS	\$ 1,164,329	\$ 1,163,709	\$ 1,297,486
* STAFF TRAINING AND EDUCATION	\$ 5,420	\$ 8,660	\$ 8,660
* SUPPLIES	\$ 20,350	\$ 20,330	\$ 22,210
* OTHER OPERATIONAL COSTS	\$ 47,885	\$ 47,885	\$ 50,550
* SERVICES ACQUIRED	\$ 196,463	\$ 192,607	\$ 199,568
* EXEMPTIONS/REBATES	\$ 819,870	\$ 819,870	\$ 476,000
* GRANTS TO GROUPS	\$ 1,000	\$ 1,000	\$ 1,000
* TRANSFERS TO AGENCIES	\$ 400,967	\$ 413,800	\$ 413,800
* TRANSFERS TO OWN RESERVES	\$ 70,000	\$ 70,000	\$ 70,000
* FISCAL SERVICES/DEBT	\$ 35,090	\$ 35,090	\$ 36,650
** SUB-TOTAL EXPENSES	\$ 2,761,374	\$ 2,772,951	\$ 2,575,924

### OPERATIONS GENERAL TAX RATE

* SALARIES/HONORARIUMS & BENEFITS	\$ 888,639	\$ 888,334	\$ 960,797
* STAFF TRAINING AND EDUCATION	\$ 3,600	\$ 6,000	\$ 6,750
* SUPPLIES	\$ 90,695	\$ 64,950	\$ 104,014
* OTHER OPERATIONAL COSTS	\$ 110,685	\$ 89,406	\$ 126,686
* SERVICES ACQUIRED	\$ 2,515,287	\$ 2,438,513	\$ 2,642,115
* VEHICLES	\$ 34,930	\$ 34,930	\$ 37,457
* BUILDINGS/PLANTS/PROPERTY	\$ 82,605	\$ 84,021	\$ 82,211
* TRANSFERS TO AGENCIES	\$ 314,416	\$ 318,500	\$ 320,700
* TRANSFERS TO OWN RESERVES	\$ 5,621	\$ 5,621	\$ 7,739
* FISCAL SERVICES/DEBT	\$ 72,026	\$ 72,026	\$ 55,200
** SUB-TOTAL EXPENSES	\$ 4,118,504	\$ 4,002,301	\$ 4,343,669

### OPERATIONS URBAN SERVICE RATE

* SALARIES/HONORARIUMS & BENEFITS	\$ 466,149	\$ 464,104	\$ 485,313
* SUPPLIES	\$ 10,500	\$ 12,500	\$ 7,700
* OTHER OPERATIONAL COSTS	\$ 203,042	\$ 198,005	\$ 235,599
* SERVICES ACQUIRED	\$ 1,102,285	\$ 1,103,285	\$ 1,152,609
* BUILDINGS/PLANTS/PROPERTY	\$ 341,412	\$ 341,587	\$ 377,319
* TRANSFER TO OPERATIONS	\$ 454,200	\$ 454,200	\$ 447,600
* TRANSFERS TO OWN RESERVES	\$ (131,086)	\$ (131,086)	\$ (62,392)
* FISCAL SERVICES/DEBT	\$ 659,063	\$ 659,063	\$ 629,213
** SUB-TOTAL EXPENSES	\$ 3,105,565	\$ 3,101,658	\$ 3,272,961

## SUMMARY OF EXPENSES (CONTINUED)

SUMMARY - EXPENSES	2021/2022 Projection	2021/2022 Budget	2022/2023 Budget
<b>PARKS, RECREATION &amp; CULTURE</b>			
* SALARIES/HONORARIUMS & BENEFITS	\$ 1,674,192	\$ 1,652,689	\$ 1,872,212
* STAFF TRAINING AND EDUCATION	\$ 10,920	\$ 12,295	\$ 13,220
* SUPPLIES	\$ 72,665	\$ 74,425	\$ 72,975
* OTHER OPERATIONAL COSTS	\$ 216,751	\$ 201,734	\$ 274,104
* SERVICES ACQUIRED	\$ 418,520	\$ 423,009	\$ 471,135
* VEHICLES	\$ 29,360	\$ 32,492	\$ 34,949
* BUILDINGS/PLANTS/PROPERTY	\$ 1,318,293	\$ 1,300,480	\$ 1,337,971
* GRANTS TO GROUPS	\$ 1,072,898	\$ 329,898	\$ 766,696
* TRANSFERS TO OWN RESERVES	\$ 20,000	\$ 20,000	\$ 20,000
* FISCAL SERVICES/DEBT	\$ 752,870	\$ 752,870	\$ 742,672
** SUB-TOTAL EXPENSES	\$ 5,586,469	\$ 4,799,892	\$ 5,605,934
<b>PLANNING &amp; DEVELOPMENT</b>			
* SALARIES/HONORARIUMS & BENEFITS	\$ 1,181,570	\$ 970,009	\$ 1,158,226
* STAFF TRAINING AND EDUCATION	\$ 3,983	\$ 7,180	\$ 8,581
* SUPPLIES	\$ 11,765	\$ 10,600	\$ 10,250
* OTHER OPERATIONAL COSTS	\$ 26,280	\$ 30,930	\$ 49,900
* SERVICES ACQUIRED	\$ 105,802	\$ 101,480	\$ 193,130
* VEHICLES	\$ 10,221	\$ 9,299	\$ 12,862
* BUILDINGS/PLANTS/PROPERTY	\$ 1,700	\$ 1,700	\$ 1,900
* GRANTS TO GROUPS	\$ 47,000	\$ 47,000	\$ 47,000
** SUB-TOTAL EXPENSES	\$ 1,388,321	\$ 1,178,198	\$ 1,481,849
<b>TRANSFERS &amp; APPROPRIATIONS</b>			
* SALARIES/HONORARIUMS & BENEFITS	\$ 14,780	\$ 14,780	\$ 553,351
* STAFF TRAINING AND EDUCATION	\$ 10,375	\$ 10,000	\$ 10,000
* SUPPLIES	\$ -	\$ -	\$ 13,897
* OTHER OPERATIONAL COSTS	\$ -	\$ -	\$ 317,245
* SERVICES ACQUIRED	\$ 2,898,726	\$ 2,898,726	\$ 3,242,765
* VEHICLES	\$ -	\$ -	\$ 32,798
* BUILDINGS/PLANTS/PROPERTY	\$ -	\$ -	\$ 418,946
* GRANTS TO GROUPS	\$ 128,926	\$ 58,926	\$ 63,167
* TRANSFERS TO AGENCIES	\$ 10,688,272	\$ 10,577,624	\$ 11,722,260
* TRANSFERS TO OWN RESERVES	\$ (1,372,423)	\$ (810,892)	\$ (1,086,989)
* FISCAL SERVICES/DEBT	\$ 1,775,393	\$ 1,775,393	\$ 1,569,419
** SUB-TOTAL EXPENSES	\$ 14,144,049	\$ 14,524,557	\$ 16,856,859
<b>***TOTAL EXPENSES</b>	<b>\$ 34,978,472</b>	<b>\$ 34,014,585</b>	<b>\$ 38,090,874</b>

# SIGNIFICANT VARIANCES

Description	Amount
<b>INCREASES / (DECREASES) IN NET COST RESULTING FROM DEPARTMENTAL VARIANCES</b>	
Council	\$22,998
CAO's Office	\$28,499
Corporate Services	\$237,553
Finance	(\$208,469)
Infrastructure & Operations General Tax Rate	\$194,864
Parks, Recreation & Culture	\$269,946
Planning & Development	\$41,151
<b>Sub-Total Departmental Net Impact on GTR</b>	<b>\$586,542</b>
<b>(INCREASES) / DECREASES IN NON-DEPARTMENTAL REVENUE</b>	
Net decrease in GIL	\$4,155
Increase in Deed Transfer Tax based on 2021/2022 actuals	(\$25,000)
Net decrease in various other General Revenues (primarily decrease in USR debt payments for EHAC)	\$12,146
Increase in Sportsplex Revenue due to assessment increase	(\$41,233)
Increase in Administration Fee Revenue	(\$64,965)
Decrease in HST Offset	\$8,970
Decrease in Water Utility (WU) deficit (Shubenacadie WU rate decrease as deficit will be fully funded)	\$27,857
Decrease in Conditional Provincial & Federal Grants (PACE Clean Energy)	\$15,000
Net increase in fines, interest income & interest on taxes receivable	(\$1,100)
<b>Sub-Total Increase in General Revenue</b>	<b>(\$64,170)</b>
<b>INCREASES / (DECREASES) IN TRANSFERS &amp; APPROPRIATIONS</b>	
<b>Fire Department Levy Revenue &amp; Expenses</b>	
Fire Protection Revenue (due to assessment increase)	(\$274,914)
Increase in Fire Protection Expense (levy paid to fire departments)	\$274,914
Increase in Fire Departments Grants (increased by Consumer Price Index of 5.4%)	\$3,186
Increase in Volunteer Firefighter WCB Coverage primarily from WCB rate increase (.46 to .66)	\$5,500
<b>Sub-Total Affect of Variances in Fire Department Levy Revenue &amp; Expenses</b>	<b>\$8,686</b>
<b>Sportsplex Revenue &amp; Expenses</b>	
Sportsplex Facility Revenue	(\$1,397,213)
Sportsplex Facility Expenses	\$1,397,213
<b>Sub-Total Affect of Variances in Sportsplex Revenue &amp; Expenses</b>	<b>\$0</b>
Increase in School Board Costs (estimated 2.7% increase)	\$152,168
Increase in RCMP Policing Costs (2 new officers, 2 Administrators and % Increase)	\$959,893
Net Decrease in Debt Servicing Costs	(\$5,172)
Increase in Public Housing, Corrections & Regional Library	\$32,575
Net decrease in Landfill Debt (includes balloon payment offset by reserves below)	(\$256,841)
Increase in Sportsplex Debt	\$56,039
<b>Sub-Total Increase in Transfers &amp; Appropriations (Net of Reserve Transfers)</b>	<b>\$938,662</b>
<b>VARIANCES TRANSFERS TO/FROM RESERVES (excluding \$378,879 in Departmental Variances)</b>	
Increase in transfers to reserves - Aquatic Centre Equipment	\$7,000
Increase in transfers to reserves - Planning Studies	\$20,000
Decrease in transfers to reserves - Sportsplex	(\$14,484)
Decrease in transfers to reserves - Solid Waste Balloon Payments	(\$68,953)
Net increase in transfers to reserves - Fire Grants and Fire Communication Debt Recovery	\$819
Decrease in transfer from reserves - Landfill Debt	\$219,735
Decrease in transfer to reserves - Shubenacadie Water Utility Deficit	(\$27,857)
Increase in transfers from reserves - RCMP	(\$186,574)
Decrease in transfer from reserves - COVID-19	\$140,000
<b>Sub-Total Increase in Transfers from Reserves</b>	<b>\$89,686</b>
<b>NET IMPACT ON GENERAL TAX RATE</b>	<b>\$1,559,406</b>



# GENERAL TAX RATES

## ONE CENT RAISES

### ASSESSMENT VALUES\*\* 2022/2023

	Residential	Resource		Commercial	Total
Assessment 2021	\$ 1,703,625,000	\$ 55,083,900		\$ 149,537,100	\$ 1,908,246,000
Assessment 2022	\$ 1,876,174,400	\$ 56,850,800		\$ 145,628,500	\$ 2,078,653,700
% Increase	10.1%	3.2%		-2.6%	
<b>One Cent Raises:</b>			<b>Total</b>		<b>Total</b>
2021 \$0.01/per \$100	\$ 170,363	\$ 5,508	\$ 175,871	\$ 14,954	\$ 14,954
2022 \$0.01/per \$100	\$ 187,617	\$ 5,685	\$ 193,303	\$ 14,563	\$ 14,563

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

Assessment Split:	RESIDENTIAL/RESOURCE	93%
	COMMERCIAL	7%
		<u>100%</u>

There are 10,666 dwelling units in 2022 compared to 10,444 in 2021, an increase of 222 units.

Based on the 2021 general tax rate, the capped assessment loss of \$250 million would have generated an additional \$2.1M in revenue for 2022.

In 2022, 8,964 of 11,692 (2021 - 8,237 of 11,465) residential accounts are capped to some degree (77%).

The assessment CAP is 5.4% for 2022/2023. The capping of assessments over the last 10 years has resulted in the loss of taxable assessment of approximately \$2.08 billion:

Year	Taxable Assessment Forgone
2013	237,000,000
2014	245,000,000
2015	223,000,000
2016	221,000,000
2017	203,000,000
2018	191,000,000
2019	165,000,000
2020	169,000,000
2021	178,000,000
2022	250,000,000
<b>Total</b>	<b>\$ 2,082,000,000</b>



**GENERAL TAX RATES - 2022/2023**

<b>Amount to be raised by taxation</b>		\$	<b>22,708,929</b>
Could be obtained by:			
	<b>Rate</b>	<b>1 cent</b>	
Commercial \$ 2.60 (no change from 21/22)	\$ 2.6000	\$ 14,563	\$ 3,786,341
Per Dwelling Unit Charge of \$220 for Waste Management Fee	\$ 220	10,666	\$ 2,346,520
Residential \$0.8575 (.7 cent increase from 21/22)	\$ 0.8575	\$ 187,617	\$ 16,088,195
Resource \$0.8575 (.7 cent increase from 21/22)	\$ 0.8575	\$ 5,685	\$ 487,496
Transfer (to)/from reserves			377
			<u>\$ 22,708,929</u>
21/22 Residential/Resource Rate	\$ 0.8507		
21/22 Commercial Rate	\$ 2.6000		
<b>Analysis of Assessment Increase on Revenue:</b>			
Residential/Resource Tax Revenue from Assessment Growth		\$	1,482,909
Commercial Tax Revenue from Assessment		\$	(101,624)
Revenue increase if 2022/2023 rates were the same as 2021/2022		\$	<u>1,381,285</u>
<b>HISTORY:</b>			
<b>Year</b>	<b>Amount to be raised by Taxation</b>		
2013/2014	\$ 16,979,907 - \$878,671 increase over 12/13		
2014/2015	\$ 17,689,445 - \$709,538 increase over 13/14		
2015/2016	\$ 18,430,697 - \$741,252 increase over 14/15		
2016/2017	\$ 18,866,351 - \$435,654 increase over 15/16		
2017/2018	\$ 19,239,539 - \$373,188 increase over 16/17		
2018/2019	\$ 19,686,143 - \$446,604 increase over 17/18		
2019/2020	\$ 20,108,831 - \$422,688 increase over 18/19		
2020/2021	\$ 20,610,956 - \$502,125 increase over 19/20		
2021/2022	\$ 21,149,523 - \$538,567 increase over 20/21		
2022/2023	\$ 22,708,929 - \$1,559,406 increase over 21/22		
	<b>Shortfall from 2021/2022 to 2022/2023 Budget</b>	\$	<b>1,559,406</b>
	Increase from Residential/Resource Assessment Growth	\$	(1,482,909)
	Decrease from Commercial Assessment	\$	101,624
	Increase in Waste Management Fee Revenue	\$	(48,840)
	Deficit based on 2021/2022 rates	\$	<u>129,281</u>
	<b>Residential/Resource One Cent Raises</b>	\$	<b>193,303</b>
	<b>Commercial One Cent Raises</b>	\$	<b>14,563</b>
	<b>Change in Residential/Resource Tax Rate</b>	\$	<b>0.007</b>
	<b>Change in Commercial Tax Rate</b>	\$	<b>-</b>

# TAX BURDEN

## GENERAL TAX RATE BURDEN

	Adjusted Average Residential Assessment		General Tax Rate		General Tax Burden							
	2021	2022	2021	2022	2021	2021 per DU	2021 Total	2022	2022 per DU	2022 Total	% Increase	\$ Increase
Rural	\$ 80,000	\$ 84,320	\$ 0.8507	\$ 0.8575	\$ 680.56	\$ 220	\$ 900.56	\$ 723.04	\$ 220	\$ 943.04	4.72%	\$ 42.48
Rural	\$ 100,000	\$ 105,400	\$ 0.8507	\$ 0.8575	\$ 850.70	\$ 220	\$ 1,070.70	\$ 903.81	\$ 220	\$ 1,123.81	4.96%	\$ 53.11
Rural	\$ 200,000	\$ 210,800	\$ 0.8507	\$ 0.8575	\$ 1,701.40	\$ 220	\$ 1,921.40	\$ 1,807.61	\$ 220	\$ 2,027.61	5.53%	\$ 106.21
Rural	\$ 300,000	\$ 316,200	\$ 0.8507	\$ 0.8575	\$ 2,552.10	\$ 220	\$ 2,772.10	\$ 2,711.42	\$ 220	\$ 2,931.42	5.75%	\$ 159.32
Mt. Uniacke	\$ 100,000	\$ 105,400	\$ 0.8507	\$ 0.8575	\$ 850.70	\$ 220	\$ 1,070.70	\$ 903.81	\$ 220	\$ 1,123.81	4.96%	\$ 53.11
Mt. Uniacke	\$ 200,000	\$ 210,800	\$ 0.8507	\$ 0.8575	\$ 1,701.40	\$ 220	\$ 1,921.40	\$ 1,807.61	\$ 220	\$ 2,027.61	5.53%	\$ 106.21
Mt. Uniacke	\$ 300,000	\$ 316,200	\$ 0.8507	\$ 0.8575	\$ 2,552.10	\$ 220	\$ 2,772.10	\$ 2,711.42	\$ 220	\$ 2,931.42	5.75%	\$ 159.32
Mt. Uniacke	\$ 400,000	\$ 421,600	\$ 0.8507	\$ 0.8575	\$ 3,402.80	\$ 220	\$ 3,622.80	\$ 3,615.22	\$ 220	\$ 3,835.22	5.86%	\$ 212.42
Shubie Serviced	\$ 100,000	\$ 105,400	\$ 0.8507	\$ 0.8575	\$ 850.70	\$ 220	\$ 1,070.70	\$ 903.81	\$ 220	\$ 1,123.81	4.96%	\$ 53.11
Shubie Serviced	\$ 200,000	\$ 210,800	\$ 0.8507	\$ 0.8575	\$ 1,701.40	\$ 220	\$ 1,921.40	\$ 1,807.61	\$ 220	\$ 2,027.61	5.53%	\$ 106.21
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 105,400	\$ 0.8507	\$ 0.8575	\$ 850.70	\$ 220	\$ 1,070.70	\$ 903.81	\$ 220	\$ 1,123.81	4.96%	\$ 53.11
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 210,800	\$ 0.8507	\$ 0.8575	\$ 1,701.40	\$ 220	\$ 1,921.40	\$ 1,807.61	\$ 220	\$ 2,027.61	5.53%	\$ 106.21
Milford Serviced	\$ 100,000	\$ 105,400	\$ 0.8507	\$ 0.8575	\$ 850.70	\$ 220	\$ 1,070.70	\$ 903.81	\$ 220	\$ 1,123.81	4.96%	\$ 53.11
Milford Serviced	\$ 200,000	\$ 210,800	\$ 0.8507	\$ 0.8575	\$ 1,701.40	\$ 220	\$ 1,921.40	\$ 1,807.61	\$ 220	\$ 2,027.61	5.53%	\$ 106.21
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 105,400	\$ 0.8507	\$ 0.8575	\$ 850.70	\$ 220	\$ 1,070.70	\$ 903.81	\$ 220	\$ 1,123.81	4.96%	\$ 53.11
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 210,800	\$ 0.8507	\$ 0.8575	\$ 1,701.40	\$ 220	\$ 1,921.40	\$ 1,807.61	\$ 220	\$ 2,027.61	5.53%	\$ 106.21
Enfield Serviced	\$ 200,000	\$ 210,800	\$ 0.8507	\$ 0.8575	\$ 1,701.40	\$ 220	\$ 1,921.40	\$ 1,807.61	\$ 220	\$ 2,027.61	5.53%	\$ 106.21
Enfield Serviced	\$ 300,000	\$ 316,200	\$ 0.8507	\$ 0.8575	\$ 2,552.10	\$ 220	\$ 2,772.10	\$ 2,711.42	\$ 220	\$ 2,931.42	5.75%	\$ 159.32
Enfield Serviced	\$ 400,000	\$ 421,600	\$ 0.8507	\$ 0.8575	\$ 3,402.80	\$ 220	\$ 3,622.80	\$ 3,615.22	\$ 220	\$ 3,835.22	5.86%	\$ 212.42
Enfield Partially Serviced	\$ 200,000	\$ 210,800	\$ 0.8507	\$ 0.8575	\$ 1,701.40	\$ 220	\$ 1,921.40	\$ 1,807.61	\$ 220	\$ 2,027.61	5.53%	\$ 106.21
Enfield Partially Serviced	\$ 300,000	\$ 316,200	\$ 0.8507	\$ 0.8575	\$ 2,552.10	\$ 220	\$ 2,772.10	\$ 2,711.42	\$ 220	\$ 2,931.42	5.75%	\$ 159.32
Enfield Partially Serviced	\$ 400,000	\$ 421,600	\$ 0.8507	\$ 0.8575	\$ 3,402.80	\$ 220	\$ 3,622.80	\$ 3,615.22	\$ 220	\$ 3,835.22	5.86%	\$ 212.42
Lantz/Elmsdale Serviced	\$ 200,000	\$ 210,800	\$ 0.8507	\$ 0.8575	\$ 1,701.40	\$ 220	\$ 1,921.40	\$ 1,807.61	\$ 220	\$ 2,027.61	5.53%	\$ 106.21
Lantz/Elmsdale Serviced	\$ 300,000	\$ 316,200	\$ 0.8507	\$ 0.8575	\$ 2,552.10	\$ 220	\$ 2,772.10	\$ 2,711.42	\$ 220	\$ 2,931.42	5.75%	\$ 159.32
Lantz/Elmsdale Serviced	\$ 400,000	\$ 421,600	\$ 0.8507	\$ 0.8575	\$ 3,402.80	\$ 220	\$ 3,622.80	\$ 3,615.22	\$ 220	\$ 3,835.22	5.86%	\$ 212.42
Elmsdale Partially Serviced	\$ 200,000	\$ 210,800	\$ 0.8507	\$ 0.8575	\$ 1,701.40	\$ 220	\$ 1,921.40	\$ 1,807.61	\$ 220	\$ 2,027.61	5.53%	\$ 106.21
Elmsdale Partially Serviced	\$ 300,000	\$ 316,200	\$ 0.8507	\$ 0.8575	\$ 2,552.10	\$ 220	\$ 2,772.10	\$ 2,711.42	\$ 220	\$ 2,931.42	5.75%	\$ 159.32
Elmsdale Partially Serviced	\$ 400,000	\$ 421,600	\$ 0.8507	\$ 0.8575	\$ 3,402.80	\$ 220	\$ 3,622.80	\$ 3,615.22	\$ 220	\$ 3,835.22	5.86%	\$ 212.42

**TOTAL TAX RATE BURDEN - INCLUDING AREA RATES**

District	Adjusted Average Residential Assessment		Total Tax Rate		Total Tax Burden									
	2021	2022	2021	2022	2021	2021 per DU	Wastewater Fee*	2021 Total	2022	2022 per DU	Wastewater Fee*	2022 Total	% INCREASE	\$ INCREASE
Rural	\$ 80,000	\$ 84,320	\$ 1.0707	\$ 1.0775	\$ 856.56	\$ 220	\$ -	\$ 1,076.56	\$ 908.55	\$ 220	\$ -	\$ 1,128.55	4.83%	\$ 51.99
Rural	\$ 100,000	\$ 105,400	\$ 1.0707	\$ 1.0775	\$ 1,070.70	\$ 220	\$ -	\$ 1,290.70	\$ 1,135.69	\$ 220	\$ -	\$ 1,355.69	5.03%	\$ 64.99
Rural	\$ 200,000	\$ 210,800	\$ 1.0707	\$ 1.0775	\$ 2,141.40	\$ 220	\$ -	\$ 2,361.40	\$ 2,271.37	\$ 220	\$ -	\$ 2,491.37	5.50%	\$ 129.97
Rural	\$ 300,000	\$ 316,200	\$ 1.0707	\$ 1.0775	\$ 3,212.10	\$ 220	\$ -	\$ 3,432.10	\$ 3,407.06	\$ 220	\$ -	\$ 3,627.06	5.68%	\$ 194.96
Mt. Uniacke	\$ 100,000	\$ 105,400	\$ 1.0033	\$ 1.0103	\$ 1,003.30	\$ 220	\$ -	\$ 1,223.30	\$ 1,064.86	\$ 220	\$ -	\$ 1,284.86	5.03%	\$ 61.56
Mt. Uniacke	\$ 200,000	\$ 210,800	\$ 1.0033	\$ 1.0103	\$ 2,006.60	\$ 220	\$ -	\$ 2,226.60	\$ 2,129.71	\$ 220	\$ -	\$ 2,349.71	5.53%	\$ 123.11
Mt. Uniacke	\$ 300,000	\$ 316,200	\$ 1.0033	\$ 1.0103	\$ 3,009.90	\$ 220	\$ -	\$ 3,229.90	\$ 3,194.57	\$ 220	\$ -	\$ 3,414.57	5.72%	\$ 184.67
Mt. Uniacke	\$ 400,000	\$ 421,600	\$ 1.0033	\$ 1.0103	\$ 4,013.20	\$ 220	\$ -	\$ 4,233.20	\$ 4,259.42	\$ 220	\$ -	\$ 4,479.42	5.82%	\$ 246.22
Shubie Serviced	\$ 100,000	\$ 105,400	\$ 1.3407	\$ 1.2785	\$ 1,340.70	\$ 220	\$ 330	\$ 1,890.70	\$ 1,347.54	\$ 220	\$ 330	\$ 1,897.54	0.36%	\$ 6.84
Shubie Serviced	\$ 200,000	\$ 210,800	\$ 1.3407	\$ 1.2785	\$ 2,681.40	\$ 220	\$ 330	\$ 3,231.40	\$ 2,695.08	\$ 220	\$ 330	\$ 3,245.08	0.42%	\$ 13.68
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 105,400	\$ 1.1007	\$ 1.1075	\$ 1,100.70	\$ 220	\$ -	\$ 1,320.70	\$ 1,167.31	\$ 220	\$ -	\$ 1,387.31	5.04%	\$ 66.61
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 210,800	\$ 1.1007	\$ 1.1075	\$ 2,201.40	\$ 220	\$ -	\$ 2,421.40	\$ 2,334.61	\$ 220	\$ -	\$ 2,554.61	5.50%	\$ 133.21
Milford Serviced	\$ 100,000	\$ 105,400	\$ 1.3957	\$ 1.4125	\$ 1,395.70	\$ 220	\$ -	\$ 1,615.70	\$ 1,488.78	\$ 220	\$ -	\$ 1,708.78	5.76%	\$ 93.08
Milford Serviced	\$ 200,000	\$ 210,800	\$ 1.3957	\$ 1.4125	\$ 2,791.40	\$ 220	\$ -	\$ 3,011.40	\$ 2,977.55	\$ 220	\$ -	\$ 3,197.55	6.18%	\$ 186.15
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 105,400	\$ 1.1007	\$ 1.1075	\$ 1,100.70	\$ 220	\$ -	\$ 1,320.70	\$ 1,167.31	\$ 220	\$ -	\$ 1,387.31	5.04%	\$ 66.61
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 210,800	\$ 1.1007	\$ 1.1075	\$ 2,201.40	\$ 220	\$ -	\$ 2,421.40	\$ 2,334.61	\$ 220	\$ -	\$ 2,554.61	5.50%	\$ 133.21
Enfield Serviced	\$ 200,000	\$ 210,800	\$ 1.0807	\$ 1.0875	\$ 2,161.40	\$ 220	\$ 330	\$ 2,711.40	\$ 2,292.45	\$ 220	\$ 330	\$ 2,842.45	4.83%	\$ 131.05
Enfield Serviced	\$ 300,000	\$ 316,200	\$ 1.0807	\$ 1.0875	\$ 3,242.10	\$ 220	\$ 330	\$ 3,792.10	\$ 3,438.68	\$ 220	\$ 330	\$ 3,988.68	5.18%	\$ 196.57
Enfield Serviced	\$ 400,000	\$ 421,600	\$ 1.0807	\$ 1.0875	\$ 4,322.80	\$ 220	\$ 330	\$ 4,872.80	\$ 4,584.90	\$ 220	\$ 330	\$ 5,134.90	5.38%	\$ 262.10
Enfield Partially Serviced	\$ 200,000	\$ 210,800	\$ 1.0287	\$ 1.0355	\$ 2,057.40	\$ 220	\$ -	\$ 2,277.40	\$ 2,182.83	\$ 220	\$ -	\$ 2,402.83	5.51%	\$ 125.43
Enfield Partially Serviced	\$ 300,000	\$ 316,200	\$ 1.0287	\$ 1.0355	\$ 3,086.10	\$ 220	\$ -	\$ 3,306.10	\$ 3,274.25	\$ 220	\$ -	\$ 3,494.25	5.69%	\$ 188.15
Enfield Partially Serviced	\$ 400,000	\$ 421,600	\$ 1.0287	\$ 1.0355	\$ 4,114.80	\$ 220	\$ -	\$ 4,334.80	\$ 4,365.67	\$ 220	\$ -	\$ 4,585.67	5.79%	\$ 250.87
Lantz/Elmsdale Serviced	\$ 200,000	\$ 210,800	\$ 1.1007	\$ 1.1075	\$ 2,201.40	\$ 220	\$ 330	\$ 2,751.40	\$ 2,334.61	\$ 220	\$ 330	\$ 2,884.61	4.84%	\$ 133.21
Lantz/Elmsdale Serviced	\$ 300,000	\$ 316,200	\$ 1.1007	\$ 1.1075	\$ 3,302.10	\$ 220	\$ 330	\$ 3,852.10	\$ 3,501.92	\$ 220	\$ 330	\$ 4,051.92	5.19%	\$ 199.81
Lantz/Elmsdale Serviced	\$ 400,000	\$ 421,600	\$ 1.1007	\$ 1.1075	\$ 4,402.80	\$ 220	\$ 330	\$ 4,952.80	\$ 4,669.22	\$ 220	\$ 330	\$ 5,219.22	5.38%	\$ 266.42
Elmsdale Partially Serviced	\$ 200,000	\$ 210,800	\$ 1.0707	\$ 1.0775	\$ 2,141.40	\$ 220	\$ -	\$ 2,361.40	\$ 2,271.37	\$ 220	\$ -	\$ 2,491.37	5.50%	\$ 129.97
Elmsdale Partially Serviced	\$ 300,000	\$ 316,200	\$ 1.0707	\$ 1.0775	\$ 3,212.10	\$ 220	\$ -	\$ 3,432.10	\$ 3,407.06	\$ 220	\$ -	\$ 3,627.06	5.68%	\$ 194.96
Elmsdale Partially Serviced	\$ 400,000	\$ 421,600	\$ 1.0707	\$ 1.0775	\$ 4,282.80	\$ 220	\$ -	\$ 4,502.80	\$ 4,542.74	\$ 220	\$ -	\$ 4,762.74	5.77%	\$ 259.94

**TOTAL TAX RATE BURDEN - 2021 to 2022**

District	Assessment		% Increase	Total Tax Burden		% Increase	\$ Increase
	2021	2022		2021	2022		
Rural	\$ 80,000	\$ 84,320	4.83%	\$ 1,076.56	\$ 1,128.55	4.83%	\$ 51.99
Rural	\$ 100,000	\$ 105,400	5.03%	\$ 1,290.70	\$ 1,355.69	5.03%	\$ 64.99
Rural	\$ 200,000	\$ 210,800	5.50%	\$ 2,361.40	\$ 2,491.37	5.50%	\$ 129.97
Rural	\$ 300,000	\$ 316,200	5.68%	\$ 3,432.10	\$ 3,627.06	5.68%	\$ 194.96
Mt. Uniacke	\$ 100,000	\$ 105,400	5.03%	\$ 1,223.30	\$ 1,284.86	5.03%	\$ 61.56
Mt. Uniacke	\$ 200,000	\$ 210,800	5.53%	\$ 2,226.60	\$ 2,349.71	5.53%	\$ 123.11
Mt. Uniacke	\$ 300,000	\$ 316,200	5.72%	\$ 3,229.90	\$ 3,414.57	5.72%	\$ 184.67
Mt. Uniacke	\$ 400,000	\$ 421,600	5.82%	\$ 4,233.20	\$ 4,479.42	5.82%	\$ 246.22
Shubie Serviced	\$ 100,000	\$ 105,400	0.36%	\$ 1,890.70	\$ 1,897.54	0.36%	\$ 6.84
Shubie Serviced	\$ 200,000	\$ 210,800	0.42%	\$ 3,231.40	\$ 3,245.08	0.42%	\$ 13.68
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 105,400	5.04%	\$ 1,320.70	\$ 1,387.31	5.04%	\$ 66.61
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 210,800	5.50%	\$ 2,421.40	\$ 2,554.61	5.50%	\$ 133.21
Milford Serviced	\$ 100,000	\$ 105,400	5.76%	\$ 1,615.70	\$ 1,708.78	5.76%	\$ 93.08
Milford Serviced	\$ 200,000	\$ 210,800	6.18%	\$ 3,011.40	\$ 3,197.55	6.18%	\$ 186.15
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 105,400	5.04%	\$ 1,320.70	\$ 1,387.31	5.04%	\$ 66.61
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 210,800	5.50%	\$ 2,421.40	\$ 2,554.61	5.50%	\$ 133.21
Enfield Serviced	\$ 200,000	\$ 210,800	4.83%	\$ 2,711.40	\$ 2,842.45	4.83%	\$ 131.05
Enfield Serviced	\$ 300,000	\$ 316,200	5.18%	\$ 3,792.10	\$ 3,988.68	5.18%	\$ 196.57
Enfield Serviced	\$ 400,000	\$ 421,600	5.38%	\$ 4,872.80	\$ 5,134.90	5.38%	\$ 262.10
Enfield Partially Serviced	\$ 200,000	\$ 210,800	5.51%	\$ 2,277.40	\$ 2,402.83	5.51%	\$ 125.43
Enfield Partially Serviced	\$ 300,000	\$ 316,200	5.69%	\$ 3,306.10	\$ 3,494.25	5.69%	\$ 188.15
Enfield Partially Serviced	\$ 400,000	\$ 421,600	5.79%	\$ 4,334.80	\$ 4,585.67	5.79%	\$ 250.87
Lantz/Elmsdale Serviced	\$ 200,000	\$ 210,800	4.84%	\$ 2,751.40	\$ 2,884.61	4.84%	\$ 133.21
Lantz/Elmsdale Serviced	\$ 300,000	\$ 316,200	5.19%	\$ 3,852.10	\$ 4,051.92	5.19%	\$ 199.81
Lantz/Elmsdale Serviced	\$ 400,000	\$ 421,600	5.38%	\$ 4,952.80	\$ 5,219.22	5.38%	\$ 266.42
Elmsdale Partially Serviced	\$ 200,000	\$ 210,800	5.50%	\$ 2,361.40	\$ 2,491.37	5.50%	\$ 129.97
Elmsdale Partially Serviced	\$ 300,000	\$ 316,200	5.68%	\$ 3,432.10	\$ 3,627.06	5.68%	\$ 194.96
Elmsdale Partially Serviced	\$ 400,000	\$ 421,600	5.77%	\$ 4,502.80	\$ 4,762.74	5.77%	\$ 259.94

# COMPARATIVE TAX RATES

	2021 Rate	2022 Rate	Increase (Decrease)
General Tax Rate - Residential*	\$ 0.3174	\$ 0.3128	\$ (0.0046)
General Tax Rate - Resource*	\$ 0.3174	\$ 0.3128	\$ (0.0046)
General Tax Rate - Commercial*	\$ 2.0667	\$ 2.0553	\$ (0.0114)
General Tax Rate - Mandatory Provincial Funding*	\$ 0.3254	\$ 0.3076	\$ (0.0178)
General Tax Rate - RCMP Services**	\$ 0.2079	\$ 0.2371	\$ 0.0292
Waste Management Fee (Per Dwelling Unit)	\$ 220.00	\$ 220.00	
Commercial Serviced Levy Rate (R2)	\$ 0.6570	\$ 0.6570	
Commercial Serviced Levy Rate - Milford (M2)	\$ 1.2000	\$ 1.2000	
Residential Serviced Levy Rate (R1)	\$ 0.0700	\$ 0.0700	
Residential Serviced Levy Rate - Shubenacadie (SR1)	\$ 0.1900	\$ 0.1900	
Residential Serviced Levy Rate - Milford (M1)	\$ 0.3350	\$ 0.3450	\$ 0.0100
Urban Sidewalks and Streetlights Rate (R4)	\$ 0.0400	\$ 0.0400	
Urban Sidewalks Rate (R5)	\$ 0.0200	\$ 0.0200	
Urban Sidewalks Rate (R6)	\$ 0.0200	\$ 0.0200	
Mt Uniacke Streetlights- Park/Subdivision Rate (L9)	\$ 0.0200	\$ 0.0200	
Mt Uniacke Safety Streetlights Rate (L10)	\$ 0.0036	\$ 0.0038	\$ 0.0002
Rawdon Streetlights Rate (L8)	\$ 0.0430	\$ 0.0430	
Shubenacadie (differential on USR)	\$ 0.1200	\$ 0.1200	
Milford (differential on USR)	\$ 0.1100	\$ 0.1200	\$ 0.0100
Shubenacadie Area Rate (WU Deficit)	\$ 0.0900	\$ 0.0210	\$ (0.0690)
Enfield Horne Settlement - Streetlights Rate (R3)	\$ 0.0180	\$ 0.0180	
Nine Mile River- Streetlights Rate (LN9)	\$ 0.0200	\$ 0.0200	
Sportsplex Area Rate (Commercial and Residential only)	\$ 0.0400	\$ 0.0400	
Mount Uniacke Recreation Rate	\$ 0.0070	\$ 0.0070	
Enfield Fire Department Levy (K1)	\$ 0.1200	\$ 0.1200	
Elmsdale Fire Department Levy (K2)	\$ 0.1400	\$ 0.1400	
Lantz Fire Department Levy (K3)	\$ 0.1400	\$ 0.1400	
Milford Fire Department Levy (K4)	\$ 0.1700	\$ 0.1700	
Shubenacadie Fire Department Levy (K5)	\$ 0.1700	\$ 0.1700	
Maitland Fire Department Levy (K6)	\$ 0.2200	\$ 0.2200	
Noel Fire Department Levy (K7)	\$ 0.2200	\$ 0.2200	
Walton Fire Department Levy (K8)	\$ 0.2200	\$ 0.2200	
Gore Fire Department Levy (G1)	\$ 0.2200	\$ 0.2200	
Kennetcook Fire Department Levy (G2)	\$ 0.2200	\$ 0.2200	
Nine Mile River Fire Department Levy (G3)	\$ 0.1700	\$ 0.1700	
Rawdon Fire Department Levy (G4)	\$ 0.2300	\$ 0.2300	
Mt Uniacke Fire Department Levy (G5)	\$ 0.1420	\$ 0.1420	
Brooklyn Fire Department Levy (G6)	\$ 0.2200	\$ 0.2200	
Wastewater Management Fee (rate/1,000 gallons of water)(Full Recovery \$10.00)	\$ 10.00	\$ 10.00	
Wastewater Management Fee (rate/cubic metre)(Full Recovery \$2.20)	\$ 2.20	\$ 2.20	

\* Mandatory Provincial Funding rate includes Public Housing, Education, Regional Library and Corrections to 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 = \$.8575; Total General Commercial tax rate = \$2.60  
(these will be used for Provincial Reporting purposes)

**ALL INCLUSIVE RATES:**

	2021 Rate	2022 Rate	Increase (Decrease)
<b>Elmsdale - Residential Serviced</b>			
Urban Service Rate	\$ 0.0700	\$ 0.0700	
General Tax Rate - Residential	\$ 0.8507	\$ 0.8575	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1400	\$ 0.1400	
	<b>\$ 1.1007</b>	<b>\$ 1.1075</b>	<b>\$ 0.0068</b>
<b>Elmsdale - Commercial Serviced</b>			
Urban Service Rate	\$ 0.6570	\$ 0.6570	
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1400	\$ 0.1400	
	<b>\$ 3.4370</b>	<b>\$ 3.4370</b>	<b>\$ -</b>
<b>Enfield - Residential Serviced</b>			
Urban Service Rate	\$ 0.0700	\$ 0.0700	
General Tax Rate - Residential	\$ 0.8507	\$ 0.8575	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1200	\$ 0.1200	
	<b>\$ 1.0807</b>	<b>\$ 1.0875</b>	<b>\$ 0.0068</b>
<b>Enfield - Residential Unserviced (Sidewalks/Streetlights)</b>			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8507	\$ 0.8575	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1200	\$ 0.1200	
	<b>\$ 1.0507</b>	<b>\$ 1.0575</b>	<b>\$ 0.0068</b>
<b>Enfield/Grand Lake - Residential Unserviced (Streetlights only)</b>			
Urban Service Rate	\$ 0.0180	\$ 0.0180	
General Tax Rate - Residential	\$ 0.8507	\$ 0.8575	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1200	\$ 0.1200	
	<b>\$ 1.0287</b>	<b>\$ 1.0355</b>	<b>\$ 0.0068</b>
<b>Enfield - Commercial Serviced</b>			
Urban Service Rate	\$ 0.6570	\$ 0.6570	
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1200	\$ 0.1200	
	<b>\$ 3.4170</b>	<b>\$ 3.4170</b>	<b>\$ -</b>
<b>Gore-Residential</b>			
General Tax Rate - Residential	\$ 0.8507	\$ 0.8575	
Fire	\$ 0.2200	\$ 0.2200	
	<b>\$ 1.0707</b>	<b>\$ 1.0775</b>	<b>\$ 0.0068</b>

ALL INCLUSIVE RATES:

	2021 Rate	2022 Rate	Increase (Decrease)
<b>Gore-Commercial</b>			
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Fire	\$ 0.2200	\$ 0.2200	
	\$ 2.8200	\$ 2.8200	\$ -
<b>Lantz - Residential Serviced</b>			
Urban Service Rate	\$ 0.0700	\$ 0.0700	
General Tax Rate - Residential	\$ 0.8507	\$ 0.8575	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 1.1007	\$ 1.1075	\$ 0.0068
<b>Lantz - Commercial Serviced</b>			
Urban Service Rate	\$ 0.6570	\$ 0.6570	
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 3.4370	\$ 3.4370	\$ -
<b>Maitland-Residential</b>			
General Tax Rate - Residential	\$ 0.8507	\$ 0.8575	
Fire	\$ 0.2200	\$ 0.2200	
	\$ 1.0707	\$ 1.0775	\$ 0.0068
<b>Maitland-Commercial</b>			
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Fire	\$ 0.2200	\$ 0.2200	
	\$ 2.8200	\$ 2.8200	\$ -
<b>Milford-Residential Serviced</b>			
Urban Service Rate	\$ 0.3350	\$ 0.3450	
General Tax Rate - Residential	\$ 0.8507	\$ 0.8575	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.3957	\$ 1.4125	\$ 0.0168
<b>Milford-Residential Unserviced (streetlights/sidewalks)</b>			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8507	\$ 0.8575	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.1007	\$ 1.1075	\$ 0.0068



ALL INCLUSIVE RATES:

	2021 Rate	2022 Rate	Increase (Decrease)
<b>Milford-Residential Unserviced (sidewalks only)</b>			
Urban Service Rate	\$ 0.0200	\$ 0.0200	
General Tax Rate - Residential	\$ 0.8507	\$ 0.8575	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0807	\$ 1.0875	\$ 0.0068
<b>Milford-Commercial Serviced</b>			
Urban Service Rate	\$ 1.2000	\$ 1.2000	
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 4.0100	\$ 4.0100	\$ -
<b>Mt Uniacke-Residential</b>			
General Tax Rate - Residential	\$ 0.8507	\$ 0.8575	
Fire	\$ 0.1420	\$ 0.1420	
Mount Uniacke Recreation	\$ 0.0070	\$ 0.0070	
Safety Streetlights L10	\$ 0.0036	\$ 0.0038	
	\$ 1.0033	\$ 1.0103	\$ 0.0070
<b>Mt Uniacke-Commercial</b>			
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Fire	\$ 0.1420	\$ 0.1420	
Mount Uniacke Recreation	\$ 0.0070	\$ 0.0070	
Street Lights	\$ 0.0200	\$ 0.0200	
	\$ 2.7690	\$ 2.7690	\$ -
<b>Nine Mile River-Residential</b>			
General Tax Rate - Residential	\$ 0.8507	\$ 0.8575	
Street Lights	\$ 0.0200	\$ 0.0200	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0807	\$ 1.0875	\$ 0.0068
<b>Noel-Residential</b>			
General Tax Rate - Residential	\$ 0.8507	\$ 0.8575	
Fire	\$ 0.2200	\$ 0.2200	
	\$ 1.0707	\$ 1.0775	\$ 0.0068
<b>Noel-Commercial</b>			
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Fire	\$ 0.2200	\$ 0.2200	
	\$ 2.8200	\$ 2.8200	\$ -

**ALL INCLUSIVE RATES:**

	2021 Rate	2022 Rate	Increase (Decrease)
<b>Rawdon-Residential With Streetlights</b>			
General Tax Rate - Residential	\$ 0.8507	\$ 0.8575	
Fire	\$ 0.2300	\$ 0.2300	
Street Lights	\$ 0.0430	\$ 0.0430	
	<b>\$ 1.1237</b>	<b>\$ 1.1305</b>	<b>\$ 0.0068</b>
<b>Rawdon-Residential Without Streetlights</b>			
General Tax Rate - Residential	\$ 0.8507	\$ 0.8575	
Fire	\$ 0.2300	\$ 0.2300	
	<b>\$ 1.0807</b>	<b>\$ 1.0875</b>	<b>\$ 0.0068</b>
<b>Rawdon-Commercial With Streetlights</b>			
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Fire	\$ 0.2300	\$ 0.2300	
Street Lights	\$ 0.0430	\$ 0.0430	
	<b>\$ 2.8730</b>	<b>\$ 2.8730</b>	<b>\$ -</b>
<b>Rawdon-Commercial Without Streetlights</b>			
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Fire	\$ 0.2300	\$ 0.2300	
	<b>\$ 2.8300</b>	<b>\$ 2.8300</b>	<b>\$ -</b>
<b>Shubenacadie-Residential Serviced</b>			
Urban Service Rate	\$ 0.1900	\$ 0.1900	
General Tax Rate - Residential	\$ 0.8507	\$ 0.8575	
Water utility Deficit	\$ 0.0900	\$ 0.0210	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	<b>\$ 1.3407</b>	<b>\$ 1.2785</b>	<b>\$ (0.0622)</b>
<b>Shubenacadie-Residential Unserviced (streetlights/sidewalks)</b>			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8507	\$ 0.8575	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	<b>\$ 1.1007</b>	<b>\$ 1.1075</b>	<b>\$ 0.0068</b>
<b>Shubenacadie-Residential Unserviced (sidewalks only)</b>			
Urban Service Rate	\$ 0.0200	\$ 0.0200	
General Tax Rate - Residential	\$ 0.8507	\$ 0.8575	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	<b>\$ 1.0807</b>	<b>\$ 1.0875</b>	<b>\$ 0.0068</b>
<b>Shubenacadie-Commercial Serviced</b>			
Urban Service Rate	\$ 0.6570	\$ 0.6570	
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Water utility Deficit	\$ 0.0900	\$ 0.0210	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	<b>\$ 3.5570</b>	<b>\$ 3.4880</b>	<b>\$ (0.0690)</b>

# URBAN SERVICE RATES

		2021/2022		2022/2023
		Projection	Budget	Budget
<b>Revenues</b>				
Residential Serviced Levy	GL 4015	\$ 526,684	\$ 527,091	\$ 573,821
Wastewater Management Fee	GL 4017	1,183,081	1,183,081	1,221,959
Differential Rate Shubie/Milford	GL 4015	103,598	103,598	116,226
Commercial Serviced Levy	GL 4015	541,055	536,601	560,602
Outside Serviced Area Levy	GL 4015	31,380	31,396	33,347
Grant from Deed Transfer Tax	GL 5825	400,000	400,000	400,000
Sewer Usage Revenue	GL 5301	8,700	9,600	8,300
Sewer Hook-Up Revenue	GL 5130	55,250	40,500	44,500
Federal Properties - Grant in Lieu	GL 4301	8,108	8,600	7,900
Irving Servicing Agreement	GL 5426	130,312	136,191	131,306
Obligatory Infra Revenue	GL 4815	125,000	125,000	175,000
		<b>\$ 3,113,168</b>	<b>\$ 3,101,658</b>	<b>\$ 3,272,961</b>
<b>Expenditures</b>				
Operating Costs		\$ 1,831,266	\$ 1,830,221	\$ 1,990,605
Professional Fees		149,000	149,000	110,000
Streetlights Expense		50,037	47,175	56,072
Hydrant Expense		547,285	547,285	549,463
Debt charges - Sidewalks		475,955	475,955	449,644
Debt charges - Sewers		146,938	146,938	143,422
Debt charges - Streetlights		36,170	36,170	36,147
Transfers to/(from) Reserves		(131,086)	(131,086)	(62,392)
		<b>\$ 3,105,565</b>	<b>\$ 3,101,658</b>	<b>\$ 3,272,961</b>
<b>Operating (Income) Loss</b>		<b>\$ (7,603)</b>	<b>\$ -</b>	<b>\$ -</b>

ASSESSMENT VALUES AND RATES	One ¢ Raises	2021/2022		2022/2023 USR Rates
		USR Rates	Increase/ (Decrease)	
Residential Serviced Levy (R1-SR1-M1)	\$ 69,168			
Wastewater Management Fee		\$ 10		\$ 10
Commercial Serviced Levy (R2 & SR2)	\$ 8,382			
Milford/Shubenacadie (SW/SL-R4)	\$ 4,590			
Milford SW Only (R5)	\$ 2,584			
Enfield/Elmsdale/Shubenacadie SW Only (R6)	\$ 4,910			
Reg'l Residential Serviced Levy	R1	\$ 0.225		\$ 0.225
Adjustment for Wastewater Fee		\$ (0.155)		\$ (0.155)
<b>Billable Regional Residential USR</b>		<b>\$ 0.070</b>		<b>\$ 0.070</b>
Shubie Residential Serviced Levy	SR1	\$ 0.225		\$ 0.225
Shubie USR Surcharge		\$ 0.120		\$ 0.120
<b>Adjustment for Wastewater Fee</b>		<b>\$ (0.155)</b>		<b>\$ (0.155)</b>
Billable Shubie Residential USR		\$ 0.190		\$ 0.190
Milford Residential Serviced Levy	MR1	\$ 0.225		\$ 0.225
Milford USR Surcharge		\$ 0.110	\$ 0.010	\$ 0.120
<b>Adjustment for Wastewater Fee</b>		<b>\$ -</b>		<b>\$ -</b>
Billable Milford Residential USR		\$ 0.335		\$ 0.345
Reg'l & Shubie Commercial Serviced Levy	R2	\$ 1.200		\$ 1.200
Adjustment for Wastewater Fee		\$ (0.543)		\$ (0.543)
<b>Billable Regl/Shub Commercial USR</b>		<b>\$ 0.657</b>		<b>\$ 0.657</b>
Milford Commercial Serviced Levy	MR2	\$ 1.200		\$ 1.200
Adjustment for Wastewater Fee		\$ -		\$ -
<b>Billable Milford Commercial USR</b>		<b>\$ 1.200</b>		<b>\$ 1.200</b>
Urban Sidewalks & Streetlights - SW/SL	R4	\$ 0.040		\$ 0.040
Urban Sidewalks Rate - SW	R5	\$ 0.020		\$ 0.020
Urban Sidewalks Rate - SW	R6	\$ 0.020		\$ 0.020

## URBAN SERVICE RATES

The Urban Service Rate (USR) captures revenue and expenses for the entire corridor district, both fully and partially serviced areas. Services include streetlights, sidewalks, wastewater services and hydrants. The draft budget for 2022/2023 reflects no change for both the residential serviced rates and commercial serviced rates.

There are customers outside of the urban serviced area that are charged nominal rates for streetlight and sidewalk services. The budget for 2022/2023 was prepared with no changes to the rates:

- All residents in the Milford and Shubenacadie sidewalk and streetlight areas will be charged 4¢, the same as 2021/2022.
- All residents in the corridor who pay for Sidewalks only will pay 2¢, the same as 2021/2022.

In 2022, 40% of the Deed Transfer Tax (DTT) revenue collected by the Municipality of East Hants, to a maximum of \$400,000 which is budgeted, is to be granted to the USR.

## WASTEWATER MANAGEMENT FEE

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

In 2022, there is no change to the WWMF - the charge will be \$2.20 per cubic metre or \$10.00 per 1,000 gallons (Milford surcharge increased by 1¢).

## OPERATING EXPENSES

The wastewater system is a large part of the operating costs for the calculation of the Urban Service Rate. These systems receive 56% of what is known as “All Systems” expenses; the other 44% is charged to the Water Utilities. All other general operating costs are directly attributable to the consolidated wastewater system.

Fire protection costs are paid by the USR to the Water Utility. These rates are determined through the water utility rate setting process and are regulated by the Utility and Review Board. The fire protection costs have been set at \$549,463 (2021 Budget: \$547,285), based on the formula approved by the NSUARB.

## DEBT CHARGES

In 2022 there are refinancing debt charges affecting the Urban Service Rate calculation. The budget includes a proposed transfer of \$130,000 to continue with Council’s approved plan to fund a Sidewalk Balloon Payment Fund in reserves. In 2022, \$60,400 of principal and interest savings from retired debt (paid in prior budgets) are also transferred to this fund. This will allow the USR to fund future sidewalk debt.

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

Council’s approved plan to set aside funding in the amount of \$60,000 per year to pay for wastewater operating expenditures. This annual amount is unchanged from 2020/2021 when the fund was established.

## OTHER STREETLIGHT AREA RATES

Enfield Grand Lake Streetlights	2021/2022		2022/2023
	Projection	Budget	Budget
<b>Revenues</b>			
Area rate revenue (GL 4015)	\$ (28,663)	\$ (28,690)	\$ (31,194)
<b>Expenditures</b>			
Power, Maintenance, Insurance & Debt	\$ 22,558	\$ 24,733	\$ 26,207
Transfer to (from) reserves	\$ 6,105	\$ 3,957	\$ 4,987
<b>Operating (income) loss</b>	\$ -	\$ -	\$ -
<b>Assessment Values and Rates</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
Assessment - Enfield Horne Settlement	\$ 159,238,889	\$ 159,388,800	\$ 173,301,700
R3 Rate - Enfield Horne Settlement	\$ 0.018	\$ 0.018	\$ 0.018

Mount Uniacke Park/Subdivision	2021/2022		2022/2023
	Projection	Budget	Budget
<b>Revenues</b>			
Area rate revenue (GL 4015)	\$ (4,898)	\$ (4,892)	\$ (5,907)
<b>Expenditures</b>			
Power, Maintenance, Insurance & Debt	\$ 3,364	\$ 3,752	\$ 5,021
Transfer to (from) reserves	\$ 1,534	\$ 1,140	\$ 886
<b>Operating (income) loss</b>	\$ -	\$ -	\$ -
<b>Assessment Values and Rates</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
Assessment - Mount Uniacke	\$ 24,490,000	\$ 24,460,700	\$ 29,534,900
L9 Rate - Mount Uniacke	\$ 0.020	\$ 0.020	\$ 0.020

Mount Uniacke Safety Lights	2021/2022		2022/2023
	Projection	Budget	Budget
<b>Revenues</b>			
Area rate revenue (GL 4015)	\$ (12,479)	\$ (12,463)	\$ (14,865)
<b>Expenditures</b>			
Power, Maintenance, Insurance & Debt	\$ 10,617	\$ 12,551	\$ 14,944
Transfer to (from) reserves	\$ 1,862	\$ (88)	\$ (79)
<b>Operating (income) loss</b>	\$ -	\$ -	\$ -
<b>Assessment Values and Rates</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
Assessment - Mount Uniacke	\$ 346,638,889	\$ 346,207,200	\$ 391,173,700
L10 Rate - Mount Uniacke	\$ 0.0036	\$ 0.0036	\$ 0.0038

## OTHER STREETLIGHT AREA RATES (CONTINUED)

Nine Mile River Streetlights	2021/2022		2022/2023
	Projection	Budget	Budget
<b>Revenues</b>			
Area rate revenue (GL 4015)	\$ (37,684)	\$ (37,651)	\$ (41,391)
<b>Expenditures</b>			
Power, Maintenance, Insurance & Debt	\$ 37,215	\$ 37,424	\$ 39,886
Transfer to (from) reserves	\$ 469	\$ 227	\$ 1,505
<b>Operating (income) loss</b>	\$ -	\$ -	\$ -
<b>Assessment Values and Rates</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
Assessment - Nine Mile River	\$ 188,420,000	\$ 188,257,400	\$ 206,954,900
LN9 Rate - Nine Mile River	\$ 0.020	\$ 0.020	\$ 0.020

Rawdon Streetlights	2021/2022		2022/2023
	Projection	Budget	Budget
<b>Revenues</b>			
Area rate revenue (GL 4015)	\$ (3,536)	\$ (3,536)	\$ (3,733)
<b>Expenditures</b>			
Power, Maintenance, Insurance & Debt	\$ 2,232	\$ 3,151	\$ 3,292
Transfer to (from) reserves	\$ 1,304	\$ 385	\$ 441
<b>Operating (income) loss</b>	\$ -	\$ -	\$ -
<b>Assessment Values and Rates</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
Assessment - Rawdon	\$ 8,223,256	\$ 8,223,000	\$ 8,681,900
L8 Rate - Rawdon	\$ 0.043	\$ 0.043	\$ 0.043

# FIRE DEPARTMENT AREA RATES

Department	Work Order #	Estimated Assessment 22/23 as per Simulation	Estimated Levy 22/23	Actual Levy 21/22	Difference in Levy 21/22 & 22/23	Fire Levy Code	Estimated Rate 22/23	Actual Rate 21/22
Enfield	100000134	\$ 455,998,800	\$547,199	\$ 504,378	\$ 42,821	K1	0.12	0.12
Elmsdale	100000135	\$ 320,752,400	\$449,053	\$ 414,569	\$ 34,484	K2	0.14	0.14
Lantz	100000136	\$ 202,460,900	\$283,445	\$ 252,733	\$ 30,712	K3	0.14	0.14
Milford	100000137	\$ 95,015,500	\$161,526	\$ 150,560	\$ 10,966	K4	0.17	0.17
Shubenacadie	100000138	\$ 136,799,900	\$232,560	\$ 219,434	\$ 13,126	K5	0.17	0.17
Maitland	100000139	\$ 52,253,400	\$114,957	\$ 106,067	\$ 8,890	K6	0.22	0.22
Noel	100000140	\$ 57,723,300	\$126,991	\$ 116,930	\$ 10,061	K7	0.22	0.22
Walton	100000141	\$ 18,228,000	\$ 40,102	\$ 36,801	\$ 3,302	K8	0.22	0.22
Gore	100000142	\$ 41,446,700	\$ 91,183	\$ 83,476	\$ 7,707	G1	0.22	0.22
Kennetcook	100000143	\$ 47,647,200	\$104,824	\$ 97,293	\$ 7,531	G2	0.22	0.22
Nine Mile River	100000144	\$ 111,335,400	\$189,270	\$ 173,169	\$ 16,101	G3	0.17	0.17
Rawdon	100000145	\$ 66,125,400	\$152,088	\$ 141,483	\$ 10,605	G4	0.23	0.23
Mount Uniacke	100000146	\$ 426,261,000	\$605,291	\$ 532,973	\$ 72,318	G5	0.142	0.142
Brooklyn	100000147	\$ 27,523,400	\$ 60,551	\$ 54,151	\$ 6,400	G6	0.22	0.22
TOTAL			\$ 3,159,040	\$ 2,884,017	\$ 275,023			

All rates remain unchanged in the 2022/2023 budget.





# SPORTSPLEX REVENUE & EXPENSES

SPORTSPLEX	2021/2022 Projection	2021/2022 Budget	2022/2023 Budget
4030 SPORTSPLEX AREA RATE	\$ (460,313)	\$ (460,193)	\$ (501,426)
5031 PROGRAM REVENUE (TAXABLE)	\$ -	\$ -	\$ (1,027,459)
4810 CASH OVER/SHORT	\$ -	\$ -	\$ 195
5020 FUNDRAISING & DONATIONS	\$ -	\$ -	\$ (217,263)
* SALE OF SERVICES	\$ (460,313)	\$ (460,193)	\$ (1,745,953)
5040 FACILITY RENTALS	\$ -	\$ -	\$ (39,584)
5046 PRODUCT SALES (TAXABLE)	\$ -	\$ -	\$ (109,476)
5426 MISCELLANEOUS REVENUE	\$ -	\$ -	\$ (3,431)
* REVENUE FROM OWN SOURCES	\$ -	\$ -	\$ (152,491)
** REVENUES	\$ (460,313)	\$ (460,193)	\$ (1,898,444)
* SALARIES/HONORARIUMS & BENEFITS	\$ -	\$ -	\$ 533,020
8010 OPERATIONAL MATERIALS/SUPPLIES	\$ -	\$ -	\$ 13,897
6075 OFFICE SUPPLIES	\$ -	\$ -	\$ 6,749
* SUPPLIES	\$ -	\$ -	\$ 20,646
7115 INVENTORY / GOODS FOR RESALE	\$ -	\$ -	\$ 59,578
8035 PROGRAMS MATERIALS/SUPPLIES	\$ -	\$ -	\$ 166,900
6100 ADVERTISING	\$ -	\$ -	\$ 3,150
6115 TELEPHONE	\$ -	\$ -	\$ 14,640
6150 INSURANCE	\$ -	\$ -	\$ 63,728
8137 BAD DEBT EXPENSE	\$ -	\$ -	\$ 2,500
* OTHER OPERATIONAL COSTS	\$ -	\$ -	\$ 310,496
8050 SNOW REMOVAL	\$ -	\$ -	\$ 35,000
8055 JANITORIAL	\$ -	\$ -	\$ 20,365
8100 PROFESSIONAL SERVICES	\$ -	\$ -	\$ 13,760
* SERVICES ACQUIRED	\$ -	\$ -	\$ 69,125
* VEHICLES	\$ -	\$ -	\$ 32,798
6175 HEATING FUEL	\$ -	\$ -	\$ 31,808
6180 POWER	\$ -	\$ -	\$ 322,820
6185 WATER	\$ -	\$ -	\$ 14,256
7040 BLDG REPAIRS & MAINT	\$ -	\$ -	\$ 34,718
7105 PLANT & EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ 15,344
* BUILDINGS/PLANTS/PROPERTY	\$ -	\$ -	\$ 418,946
8160 DONATIONS TO CHARITY	\$ -	\$ -	\$ 1,055
* GRANTS TO GROUPS	\$ -	\$ -	\$ 1,055
9620 APPROP SRF OP	\$ 163,199	\$ 163,079	\$ 148,595
9620 APPROP SPORTSPLEX	\$ -	\$ -	\$ 10,932
* TRANSFERS TO OWN RESERVES	\$ 163,199	\$ 163,079	\$ 159,527
9116 INTEREST ON SPORTSPLEX DEBT	\$ 122,680	\$ 122,680	\$ 117,092
9226 DEBENTURE ISSUANCE COSTS	\$ 2,865	\$ 2,865	\$ 2,543
9229 PRINCIPAL ON SPORTSPLEX DEBT	\$ 171,569	\$ 171,569	\$ 233,196
* FISCAL SERVICES/DEBT	\$ 297,114	\$ 297,114	\$ 352,831
** EXPENSES	\$ 460,313	\$ 460,193	\$ 1,898,444
*** TOTAL EXPENDITURE (REVENUE)	\$ -	\$ -	\$ -

# NON-DEPARTMENTAL REVENUE & EXPENSES

## GENERAL REVENUE

GENERAL REVENUE	2021/2022 Projection	2021/2022 Budget	2022/2023 Budget
4000 RESIDENTIAL TAXES	\$ (14,489,010)	\$ (14,492,738)	\$ (16,088,195)
4001 COMMERCIAL TAXES	\$ (3,888,078)	\$ (3,887,965)	\$ (3,786,341)
4002 RESOURCE TAXES	\$ (467,171)	\$ (468,599)	\$ (487,496)
4010 FOREST PROPERTY	\$ (23,151)	\$ (23,151)	\$ (23,151)
4012 FOREST PROPERTY	\$ (44,362)	\$ (44,444)	\$ (43,942)
4015 OTHER AREA RATES	\$ (36,980)	\$ (37,019)	\$ (9,162)
4018 WIND FARM TAX	\$ (82,202)	\$ (82,202)	\$ (83,024)
4030 EAST HANTS SPORTSPLEX LEVY	\$ (460,313)	\$ (460,193)	\$ (501,426)
4070 MTT GRANT	\$ (106,124)	\$ (110,000)	\$ (106,000)
4090 DEED TRANSFER TAX	\$ (2,800,000)	\$ (1,575,000)	\$ (1,600,000)
4110 FRONTAGE CHARGES	\$ (17,361)	\$ (17,361)	\$ (13,861)
4850 WASTE TRANSFER DU FEE	\$ (2,295,040)	\$ (2,297,680)	\$ (2,346,520)
4351 NOVA SCOTIA POWER	\$ (2,997)	\$ (2,850)	\$ (2,950)
5555 HST OFFSET PAYMENT	\$ (133,057)	\$ (99,070)	\$ (90,100)
<b>* TAXES</b>	<b>\$ (24,845,846)</b>	<b>\$ (23,598,272)</b>	<b>\$ (25,182,168)</b>
4300 CROWN LANDS GRANT IN LIEU	\$ (44,668)	\$ (44,668)	\$ (44,668)
4301 FEDERAL PROPERTY - GRANT IN LIEU	\$ (35,934)	\$ (37,100)	\$ (34,900)
4320 PROVINCIAL PROPERTY GRANT IN LIEU	\$ (131,729)	\$ (133,684)	\$ (131,729)
<b>* GRANTS IN LIEU</b>	<b>\$ (212,331)</b>	<b>\$ (215,452)</b>	<b>\$ (211,297)</b>
4360 ADMINISTRATION FEES	\$ (464,647)	\$ (514,356)	\$ (579,321)
4361 NSF FEES	\$ (250)	\$ (400)	\$ (250)
5031 PROGRAM REVENUE (TAXABLE)	\$ -	\$ -	\$ (1,027,459)
4700 TAX CERTIFICATES	\$ (48,224)	\$ (37,100)	\$ (40,000)
4751 RECORDS INQUIRIES	\$ (71,928)	\$ (73,200)	\$ (70,000)
4810 CASH OVER/SHORT	\$ 11	\$ -	\$ -
5020 SPONSORSHIPS/DONATIONS	\$ -	\$ (1,000)	\$ (218,263)
<b>* SALE OF SERVICES</b>	<b>\$ (585,038)</b>	<b>\$ (626,056)</b>	<b>\$ (1,935,293)</b>

## NON-DEPARTMENTAL REVENUE & EXPENSES (CONTINUED)

GENERAL REVENUE	2021/2022 Projection	2021/2022 Budget	2022/2023 Budget
5040 FACILITY RENTALS	\$ -	\$ -	\$ (39,584)
5046 PRODUCT SALES (TAXABLE)	\$ -	\$ -	\$ (109,476)
5151 PROTECTIVE SERVICES FINES	\$ (24,537)	\$ (41,100)	\$ (35,200)
5351 RETURN ON INVESTMENTS	\$ (45,000)	\$ (45,000)	\$ (50,000)
5401 INTEREST ON OUTSTANDING TAXES	\$ (113,968)	\$ (105,000)	\$ (107,000)
5426 MISCELLANEOUS REVENUE	\$ (7,317)	\$ (4,300)	\$ (7,731)
5450 INTEREST ON OTHER RECEIVABLES	\$ (350)	\$ (350)	\$ (350)
<b>* REVENUE FROM OWN SOURCES</b>	<b>\$ (191,172)</b>	<b>\$ (195,750)</b>	<b>\$ (349,341)</b>
5440 FARM PROPERTY ACREAGE	\$ (118,914)	\$ (118,119)	\$ (120,103)
5880 CONDITIONAL PROV & FEDERAL GRANTS	\$ (21,614)	\$ (15,000)	\$ -
<b>* TRANSFERS FROM OTHER GOVTS/AGENCIE</b>	<b>\$ (140,528)</b>	<b>\$ (133,119)</b>	<b>\$ (120,103)</b>
5825 OTHER TRANSFERS	\$ (454,200)	\$ (454,200)	\$ (447,600)
<b>* TRANSFER FROM OWN RESERVE/AGENCIES</b>	<b>\$ (454,200)</b>	<b>\$ (454,200)</b>	<b>\$ (447,600)</b>
<b>** REVENUES</b>	<b>\$ (26,429,115)</b>	<b>\$ (25,222,849)</b>	<b>\$ (28,245,802)</b>
<b>*** TOTAL REVENUE</b>	<b>\$ (26,429,115)</b>	<b>\$ (25,222,849)</b>	<b>\$ (28,245,802)</b>

## TRANSFERS & APPROPRIATIONS

TRANSFERS AND APPROPRIATIONS	2021/2022 Projection	2021/2022 Budget	2022/2023 Budget
4345 FIRE PROTECTION	\$ (2,884,126)	\$ (2,884,126)	\$ (3,159,040)
* TAXES	\$ (2,884,126)	\$ (2,884,126)	\$ (3,159,040)
5031 PROGRAM REVENUE (TAXABLE)	\$ -	\$ -	\$ (1,027,459)
4810 CASH OVER/SHORT	\$ -	\$ -	\$ 195
5020 SPONSORSHIPS/DONATIONS	\$ -	\$ -	\$ (217,263)
* SALE OF SERVICES	\$ -	\$ -	\$ (1,244,527)
4346 FIRE DEBT CHARGE RECOVERY REVENUE	\$ (30,204)	\$ (33,987)	\$ (34,038)
5040 FACILITY RENTALS	\$ -	\$ -	\$ (39,584)
5046 PRODUCT SALES (TAXABLE)	\$ -	\$ -	\$ (109,476)
5426 MISCELLANEOUS REVENUE	\$ -	\$ -	\$ (3,431)
* REVENUE FROM OWN SOURCES	\$ (30,204)	\$ (33,987)	\$ (186,529)
** REVENUES	\$ (2,914,330)	\$ (2,918,113)	\$ (4,590,096)
6005 WAGES/SALARIES FULLTIME	\$ -	\$ -	\$ 533,020
6024 BENEFITS FULLTIME-WCB	\$ 14,780	\$ 14,780	\$ 20,331
* SALARIES/HONORARIUMS & BENEFITS	\$ 14,780	\$ 14,780	\$ 553,351
* STAFF TRAINING AND EDUCATION	\$ 10,375	\$ 10,000	\$ 10,000
8010 OPERATIONAL MATERIALS/SUPPLIES	\$ -	\$ -	\$ 13,897
6075 OFFICE SUPPLIES	\$ -	\$ -	\$ 6,749
* SUPPLIES	\$ -	\$ -	\$ 20,646
7115 INVENTORY / GOODS FOR RESALE	\$ -	\$ -	\$ 59,578
8035 PROGRAMS MATERIALS/SUPPLIES	\$ -	\$ -	\$ 166,900
6100 ADVERTISING	\$ -	\$ -	\$ 3,150
6115 TELEPHONE	\$ -	\$ -	\$ 14,640
6150 INSURANCE	\$ -	\$ -	\$ 63,728
8137 BAD DEBT EXPENSE	\$ -	\$ -	\$ 2,500
* OTHER OPERATIONAL COSTS	\$ -	\$ -	\$ 310,496
6195 FIRE PROTECTION	\$ 2,884,126	\$ 2,884,126	\$ 3,159,040
8050 SNOW REMOVAL	\$ -	\$ -	\$ 35,000
8055 JANITORIAL	\$ -	\$ -	\$ 20,365
8100 PROFESSIONAL SERVICES	\$ 14,600	\$ 14,600	\$ 28,360
* SERVICES ACQUIRED	\$ 2,898,726	\$ 2,898,726	\$ 3,242,765
7590 FUEL (GAS/DIESEL)	\$ -	\$ -	\$ 32,798
* VEHICLES	\$ -	\$ -	\$ 32,798

## TRANSFERS & APPROPRIATIONS (CONTINUED)

TRANSFERS AND APPROPRIATIONS	2021/2022 Projection	2021/2022 Budget	2022/2023 Budget
6175 HEATING FUEL	\$ -	\$ -	\$ 31,808
6180 POWER	\$ -	\$ -	\$ 322,820
6185 WATER	\$ -	\$ -	\$ 14,256
7040 BLDG REPAIRS & MAINT	\$ -	\$ -	\$ 34,718
7105 PLANT & EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ 15,344
<b>* BUILDINGS/PLANTS/PROPERTY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 418,946</b>
8150 GRANTS/SUBSIDIES TO ORGANIZATIONS	\$ 128,926	\$ 58,926	\$ 62,112
8160 DONATIONS TO CHARITY	\$ -	\$ -	\$ 1,055
<b>* GRANTS TO GROUPS</b>	<b>\$ 128,926</b>	<b>\$ 58,926</b>	<b>\$ 63,167</b>
8195 PUBLIC HOUSING/SENIOR CITIZENS	\$ 95,111	\$ 67,100	\$ 95,111
9650 APPROPRIATION TO SCHOOL BOARD	\$ 5,679,396	\$ 5,682,878	\$ 5,835,046
9660 APPROPRIATION TO REGIONAL LIBRARY	\$ 169,300	\$ 165,436	\$ 169,300
9670 APPROPRIATION TO AREA RATES	\$ 400,000	\$ 400,000	\$ 400,000
9725 RCMP	\$ 4,052,249	\$ 3,967,810	\$ 4,927,703
9727 CORRECTIONS	\$ 292,216	\$ 294,400	\$ 295,100
<b>* TRANSFERS TO AGENCIES</b>	<b>\$ 10,688,272</b>	<b>\$ 10,577,624</b>	<b>\$ 11,722,260</b>
9610 APPROP SRF CAPITAL	\$ 10,600	\$ 10,600	\$ 10,600
9620 APPROP SRF OP	\$ (1,453,023)	\$ (891,492)	\$ (1,167,589)
9630 APPROPRIATION TO CAPITAL FUND	\$ 70,000	\$ 70,000	\$ 70,000
<b>* TRANSFERS TO OWN RESERVES</b>	<b>\$ (1,372,423)</b>	<b>\$ (810,892)</b>	<b>\$ (1,086,989)</b>
9035 INTEREST ON LANTZ FIRE DEPT DEBT	\$ 10,084	\$ 10,084	\$ 8,978
9045 INT LOCAL IMPR OTHER	\$ 28	\$ 28	\$ -
9116 INTEREST ON SPORTSPLEX DEBT	\$ 122,680	\$ 122,680	\$ 117,092
9118 INTEREST ON HOSPITAL DEBT	\$ 33,099	\$ 33,099	\$ 28,379
9130 PRINCIPAL ON BUILDING DEBT	\$ 430,000	\$ 430,000	\$ 430,000
9135 PRINCIPAL ON LANTZ FIRE DEPT DEBT	\$ 20,120	\$ 20,120	\$ 21,160
9140 PRINCIPAL ON LANDFILL DEBT	\$ 620,045	\$ 620,045	\$ 363,204
9150 PRINCIPAL ON PAVING DEBT	\$ 12,600	\$ 12,600	\$ 12,600
9155 PRIN LOCAL IMP OTHER	\$ 3,221	\$ 3,221	\$ -
9185 PRINCIPAL ON STORM WATER DEBT	\$ 1,883	\$ 1,883	\$ 1,976
9200 PRINCIPAL ON INDUSTRIAL PARK DEBT	\$ 282,651	\$ 282,651	\$ 283,992
9205 PRINCIPAL ON STREETLIGHT DEBT	\$ 81	\$ 81	\$ 84
9215 PRINCIPAL ON TOURISM DEBT	\$ 28,000	\$ 28,000	\$ 28,000
9226 DEBENTURE ISSUANCE COSTS	\$ 3,399	\$ 3,399	\$ 3,077
9228 PRINCIPAL ON HOSPITAL DEBT	\$ 35,933	\$ 35,933	\$ 37,681
9229 PRINCIPAL ON SPORTSPLEX DEBT	\$ 171,569	\$ 171,569	\$ 233,196
<b>* FISCAL SERVICES/DEBT</b>	<b>\$ 1,775,393</b>	<b>\$ 1,775,393</b>	<b>\$ 1,569,419</b>
<b>** EXPENSES</b>	<b>\$ 14,144,049</b>	<b>\$ 14,524,557</b>	<b>\$ 16,856,859</b>
<b>*** TOTAL EXPENDITURE (REVENUE)</b>	<b>\$ 11,229,719</b>	<b>\$ 11,606,444</b>	<b>\$ 12,266,763</b>

## Fire Department Revenue & Expenses

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

Council reserve transfers for 2022/2023 are \$13,697 for the Emergency Fire Grant and \$3,000 for self-insuring the TMR2 radios.

## Provincially Assigned Expenses

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

### Low Income Housing

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

### Education

Under the terms of a provincial Memorandum of Understanding (MOU), the Province charges a mandatory education tax rate each year, based on the total uniform assessment of each Municipality, thereby establishing the minimum property taxpayer contribution to the local School Board. The last revision of the Memorandum of Understanding between the NSFM and the Province had fixed the contribution rates at the 2010/2011 levels. The percentage of the overall uniform assessment is not known at budget time; the budget for 2022/2023 has been prepared with an overall increase of 2.7% for education costs.

### Libraries

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

### Policing

A Federal/Provincial agreement fixes the cost per officer paid by the Municipality. The Municipality controls the addition of new officers to the local force. Approximately 12 officers have been added since this responsibility was taken over in 1995. This is currently one of the largest expenditures for the Municipality. Currently, 25 full-time-equivalent officers patrol East Hants from the Enfield detachment, the Mount Uniacke community policing office and the RCMP office in Rawdon. The Mount Uniacke and Rawdon locations are owned by the Municipality and are leased to the RCMP who then operate the detachments.

The total cost per officer is approximately \$192,072 (2021: \$171,139), including shared services. This represents a 12.23% increase for 2021/2022. The proposed budget includes a total of \$33,821 for the cost of DNA services and

an expense for prosecution services related to traffic tickets. Council committed two Detachment Administrative Staff in 2021/2022, with one position beginning April 1, 2022 and the second position beginning November 1, 2022.

### **Corrections**

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

### **Fiscal Services**

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

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

Following the direction received from Council in 2016, the 2022 budget includes a proposed transfer of \$134,853 to contribute to a Solid Waste Balloon Payment Fund in reserves. Setting this money aside, along with reinvesting debt charges as they are freed up (from paid off debt), will allow the Municipality to pay future Waste related debt.

## TRANSFERS TO AND FROM RESERVES

The following are budgeted transfers to and from reserves for fiscal 2022/2023:

	Budget 2022/2023		Cost Centre
	To Reserve	From Reserve	
<b>General Fund - CAPITAL GL 9610</b>			
Elmsdale Business Park Pylon Sign Revenue	\$ 10,600		fiscalserv
<b>Total FISCALSERV GL 9610</b>	<b>\$ 10,600</b>		

<b>General Fund - OPERATING GL 9620</b>			
Landfill Equipment(Dozer/Excavator)	\$ 85,000		fiscalserv
Legislative	\$ 25,000		fiscalserv
Computer Equipment	\$ 90,000		fiscalserv
Miscellaneous - Landfill	\$ 5,000		fiscalserv
Office Equipment-Other	\$ 10,000		fiscalserv
General Government Other	\$ 20,000		fiscalserv
EMO	\$ 10,000		fiscalserv
Buildings (pool & other)	\$ 25,000		fiscalserv
Trucks (Bldg. insp., Bldg. mtnc., Dog Control)	\$ 20,000		fiscalserv
Aquatic Centre	\$ 47,000		fiscalserv
Leisure - Open Space	\$ 5,000		fiscalserv
Landfill	\$ 10,000		fiscalserv
Building Repairs	\$ 10,000		fiscalserv
Parks and Trails	\$ 25,000		fiscalserv
Tourism	\$ 5,000		fiscalserv
Election	\$ 25,000		fiscalserv
Transportation - Paving (Municipal 10%)	\$ 20,000		fiscalserv
Transportation - Storm Drainage	\$ 40,000		fiscalserv
Transportation - Gravel Program	\$ 10,000		fiscalserv
Transportation - Snow Clearing Roads	\$ 20,000		fiscalserv
Planning Studies	\$ 20,000		fiscalserv
Shubie Transfer for Water Utility Deficit	\$ 9,162		fiscalserv
Sportsplex Variance	\$ 158,595		fiscalserv
CAO's Office - New Website Development		\$ (60,000)	fiscalserv
CAO's Office - New Website Development		\$ (30,000)	fiscalserv
CAO's Office - Visual Content Development		\$ (5,000)	fiscalserv
CAO's Office - Wayfinding Signage		\$ (10,000)	fiscalserv
CAO's Office - Family of Signs		\$ (15,000)	fiscalserv
CAO's Office - Municipal Flags		\$ (1,000)	fiscalserv
CAO's Office - Physician Recruitment		\$ (10,000)	fiscalserv
CAO's Office - Mount Uniacke Brand		\$ (5,000)	fiscalserv
CAO's Office - Digital Kiosk Sportsplex		\$ (2,100)	fiscalserv
CAO's Office - Zoom		\$ (6,000)	fiscalserv
CAO's Office - Professional Fees		\$ (10,000)	fiscalserv
CAO's Office - Advertising HR		\$ (5,000)	fiscalserv
COUNCIL - Training		\$ (4,000)	fiscalserv



General Fund - OPERATING GL 9620 (Cont'd)	Budget 2022/2023		Cost Centre
	To Reserve	From Reserve	
CORP SERV - Cell Phone Replacement		\$ (5,000)	fiscalserv
CORP SERV - Infotech Computer Support		\$ (27,000)	fiscalserv
CORP SERV - Infotech Computer Support		\$ (5,000)	fiscalserv
CORP SERV - Infotech Hardware		\$ (17,000)	fiscalserv
CORP SERV - Infotech Hardware (Server Replacement)		\$ (52,000)	fiscalserv
CORP SERV - Printer Supplies		\$ (3,500)	fiscalserv
CORP SERV - Information Management (Systems Integration)		\$ (10,000)	fiscalserv
CORP SERV - Service Management		\$ (10,000)	fiscalserv
CORP SERV - Infotech Cybersecurity		\$ (35,000)	fiscalserv
CORP SERV - Infotech Offline Backup Server		\$ (15,000)	fiscalserv
CORP SERV - Facilities Management Professional Fees		\$ (5,000)	fiscalserv
CORP SERV - Pace programming		\$ (100,000)	fiscalserv
CORP SERV - Lantz & Elmsdale School Site		\$ (110,000)	fiscalserv
CORP SERV - Real Estate Portfolio Management		\$ (20,000)	fiscalserv
CORP SERV - Disposal of Property Migration & Registry Fees		\$ (31,500)	fiscalserv
CORP SERV - Advertising for disposal of properties		\$ (5,000)	fiscalserv
CORP SERV - Elmsdale Village Core Concept Design		\$ (10,000)	fiscalserv
CORP SERV - Workforce Development Plan		\$ (8,000)	fiscalserv
CORP SERV - Mt Uniacke Park Pole Installation		\$ (4,000)	fiscalserv
CORP SERV - Elmsdale Business Park Sign		\$ (15,000)	fiscalserv
FINANCE - Assessment CAP Awareness		\$ (5,000)	fiscalserv
FINANCE - Comprehensive Pension Plan		\$ (30,000)	fiscalserv
FINANCE - Special Pension Payment		\$ (126,570)	fiscalserv
FINANCE - Sick Leave Actuarial		\$ (5,000)	fiscalserv
I&O - Organics Carts		\$ (70,914)	fiscalserv
I&O - WMC Sclae House/Sed Pond Building Roof Repairs		\$ (5,500)	fiscalserv
I&O - Vegetation Growth		\$ (20,000)	fiscalserv
I&O - Snow Removal Roads		\$ (90,000)	fiscalserv
I&O - Sign Installation		\$ (15,000)	fiscalserv
I&O - Catch Basins		\$ (28,500)	fiscalserv
P&D - Lantz Planning Strategy		\$ (60,000)	fiscalserv
P&D - Lantz Planning Strategy		\$ (70,000)	fiscalserv
P&D - Planning Review Costs		\$ (30,800)	fiscalserv
P&D - Bldg Inspector		\$ (15,000)	fiscalserv
P&D - Planner Term Position		\$ (70,000)	fiscalserv
PRC - Elmsdale Former School Operations (net of revenue)		\$ (56,471)	fiscalserv
PRC - Professional Water Testing		\$ (300)	fiscalserv
PRC - Tourism Paint Gazebo & steps to lighthouse		\$ (1,500)	fiscalserv
PRC - Event Grants		\$ (3,500)	fiscalserv
PRC - Inspection for Parks		\$ (10,000)	fiscalserv
PRC - Fundy Tidal Reinstate Septic System		\$ (8,000)	fiscalserv

General Fund - OPERATING GL 9620 (Cont'd)	Budget 2022/2023		Cost Centre
	To Reserve	From Reserve	
PRC - Recreation Access Program		\$ (30,000)	fiscalserv
PRC - Mount Uniacke Recreation Study		\$ (25,000)	fiscalserv
PRC - Aquatic Wages		\$ (29,908)	fiscalserv
PRC - Aquatic Centre Operations		\$ (50,000)	fiscalserv
PRC - Aquatic Program Equipment		\$ (7,000)	fiscalserv
PRC - Aquatic Maintenance Shed		\$ (3,000)	fiscalserv
PRC - Mt Uniacke Signs		\$ (3,500)	fiscalserv
PRC - Kitchen Appliances		\$ (2,000)	fiscalserv
Balloon Principal Payment Landfill Debt		\$ (337,245)	fiscalserv
Transfer from COVID-19 Restart Funding		\$ -	fiscalserv
Transfer to reserves surplus from DU Charge	\$ 138,484		fiscalserv
Special Pension Payments	\$ 30,000		fiscalserv
RCMP		\$ (186,574)	fiscalserv
Transfer to (from) Contingency		\$ (377)	fiscalserv
<b>Total FISCALSERV GL 9620</b>		<b>\$ (1,184,518)</b>	

General Fund - OPERATING GL 9620 (Cont'd)			
Fire Risk Assessment-Emergency Grant Fund		\$ (14,600)	fireexp
Emergency Fire Grant Reserve	\$ 13,697		fireexp
Self-insuring TMR2 Radios	\$ 3,000		fireexp
Traumatic Event Counselling Fund	\$ 3,900		fireexp
<b>Total FIREEXP GL 9620</b>	<b>\$ 5,997</b>		
Building repairs - LMC	\$ 20,000		rescntrexp
<b>Total RESCNTREXP GL 9620</b>	<b>\$ 20,000</b>		

General CAPITAL OUT OF REVENUE - GL 9630			
Playgrounds/Parks	\$ 60,000		fiscalserv
Active Transportation	\$ 10,000		fiscalserv
<b>Total FISCALSERV GL 9630</b>	<b>\$ 70,000</b>		

<b>Other Lights - Operating Reserve GL 9620</b>	<b>\$ 7,739</b>		<b>fisclights</b>
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Urban Service Rate Reserve Transfers	Budget 2022/2023		Cost Centre
	To Reserve	From Reserve	
General Fund - CAPITAL GL 9610			
Gas Tax Funds for Sidewalk/Sewer Debt		\$ (447,600)	fiscalcsr
<b>Total FISCAL CSR GL 9610</b>		<b>\$ (447,600)</b>	

Urban Service Rate Reserve Transfers	Budget 2022/2023		Cost Centre
	To Reserve	From Reserve	
<b>USR - OPERATING 9620</b>			
Sidewalk Balloon Payments	\$ 130,000		fiscalcsr
Sidewalk Debt P&I Savings	\$ 60,400		fiscalcsr
Pump Upgrade - Multiple Lift Stations	\$ 104,000		fiscalcsr
Regl Sewer Hook Up Fees to Operating Reserve	\$ 35,200		fiscalcsr
Lagoon Vegetative Growth	\$ 6,000		fiscalcsr
Wastewater Truck	\$ 30,000		fiscalcsr
Wastewater Expenditures	\$ 60,000		fiscalcsr
Stormwater Ditching Remediation		\$ (7,500)	fiscalcsr
Lagoon Vegetative Growth		\$ (2,500)	fiscalcsr
Municipal Facilities Signage		\$ (6,000)	fiscalcsr
Dechlorinization Pump		\$ (2,500)	fiscalcsr
Shubenacadie WWTP		\$ (20,000)	fiscalcsr
Sidewalks - TWSI (\$25k funding only \$10K)		\$ (10,000)	fiscalcsr
Transfer to (from) contingency	\$ 8,108		fiscalcsr
<b>Total FISCAL CSR GL 9620</b>	<b>\$ 385,208</b>		