

BUDGET AND TAX ANALYSIS 2023/2024

January 17, 2023



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 2021 Census shows that East Hants (including Indian Brook 14) has a total population of approximately 24,853 in 10,152 private dwellings. It is a well-educated population with 79% having achieved high school education and beyond; 12% 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; 15% 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) 2021; 27% of the East Hants employed 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 64% of workers are women. East Hants is recognized as a bedroom community of the Halifax area: 64% of our labour force of 13,500 commutes to work outside of East Hants. The median earnings for East Hants full-year full-time workers is \$41,600 slightly above the provincial average of \$38,000. Indian Brook 14 has a median income of \$34,000. Two primary industries in East Hants are farming and forestry, with farming being the most prominent. There are 145 farms operating within the Municipality, with a total farm capital of \$219,883,463 (includes total value and cost of land, buildings and equipment in East Hants and Indian Brook 14). Finally, East Hants has a highly mobile population. From 2016 to 2021, 33% of the population moved their place of residence. Of those, 165 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 2023 Property Valuation Services Corporation (PVSC), East Hants has 11,088 households (2022: 10,666) 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 36,579 acres (2022: 36,450) of tax exempt farm land and 91,281 acres (2022: 91,293) of exempt provincial forest property. This tax-exempt property constitutes 27.4% (2022: 27.4%) of the total area. In addition, there are 56,252 acres (2022: 56,465) of exempt commercial forest property and 167,358 acres (2022: 169,009) of resource forest property, which is taxed marginally at 41 and 26 cents per acre, respectively. The total exempt and marginally taxed land constitute 75.5% (2022: 75.8%) of the total area of East Hants.

*All numbers include the Census Subdivisions of East Hants and Indian Brook 14 with the exception of the median income which is broken out by individual CSD.

The distribution of homes is not proportional across the Municipality. In 2023 they are distributed as follows:

Dwelling Unit Comparison (#)	2022 (#)	2022 (%)	2023 (#)	2023 (%)
Serviced Districts of Enfield (1), Elmsdale (2), Lantz (7)	3,417	32%	3,681	33%
Districts of Milford (3) and Shubenacadie (4)	1,634	15%	1,659	15%
District Enfield/Grand Lake (10)*	932	9%	951	9%
Districts of Maitland/MacPhees Corner (5), Walton/Noel/Kennetcook (6), Rawdon/Gore (11)	2,821	27%	2,850	26%
Districts of Mount Uniacke (8 & 9)	1,862	17%	1,947	17%
Total Dwelling Units	10,666	100%	11,088	100%

The 2023 assessment roll shows an increase of 422 dwelling units from the prior year (2022: 222). Significant increases include the following:

- 264 units were added to the three communities of Enfield (1), Elmsdale and Lantz
- 25 units were added to the communities of Milford and Shubenacadie
- 19 units were added to Enfield (10), Grand Lake
- 29 units were added to the communities of Maitland, Walton, Noel, Kennetcook, Rawdon and Gore
- 85 units were added to the communities of Mount Uniacke

East Hants residential construction (single and double dwelling) remains strong. In the calendar year 2022, 265 permits (2021: 204) 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 2021/2022, approximately 732 homes (2021: 576) changed hands, 59% of the homes were in the corridor districts from Enfield to Shubenacadie, 16% were in the rural districts, and 25% 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 2023 assessment roll, there were 6 new commercial accounts added (none in 2022). In addition, there was significant development on existing vacant commercial land. Total commercial assessments increased by 15.66% in 2023 (2022: increase of 8.58%), net of commercial exempt properties.

The average residential assessment based on CAP is \$195,861 (2022: \$175,917). Residential assessments account for 91% (2022: 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 2023 commercial assessment growth.

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

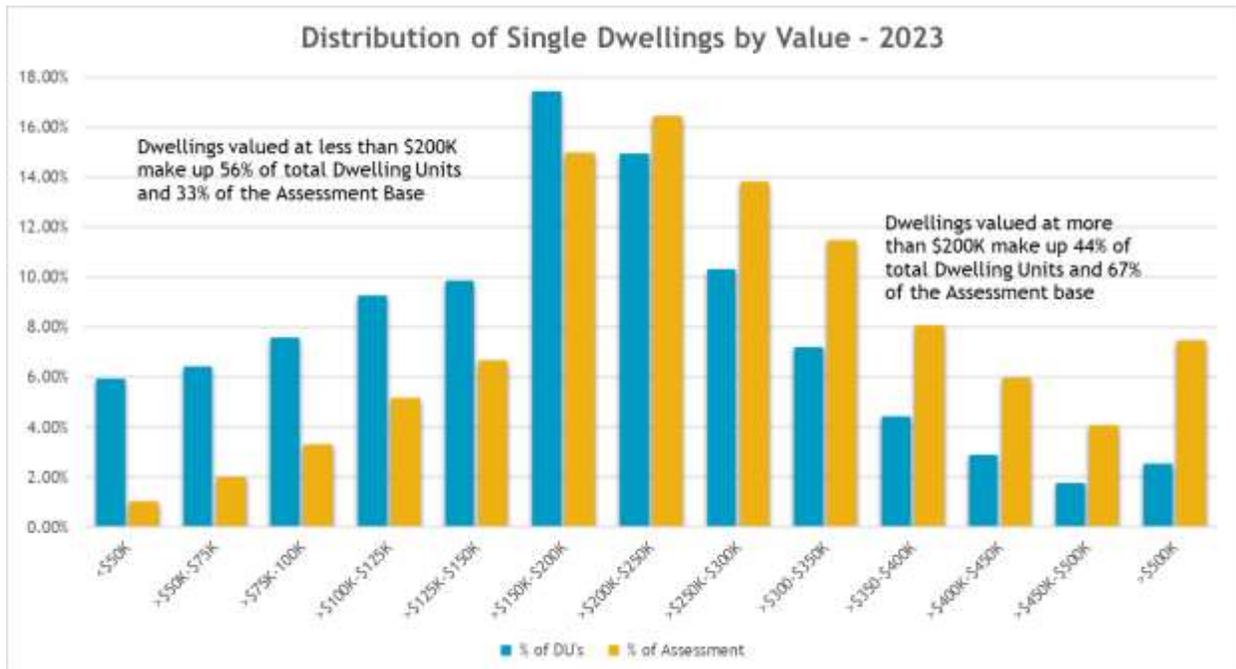
District #	District Name	2022 Average Residential Assessment (capped)*	2023 Average Residential Assessment (capped)*
1	Enfield	\$192,235	\$216,787
2	Elmsdale/Belnan	\$219,728	\$244,980
3	Milford/Nine Mile River	\$174,120	\$194,068
4	Shubenacadie	\$132,866	\$147,384
5	Maitland/MacPhees Corner	\$112,957	\$126,918
6	Walton/Noel/Kennetcook	\$90,275	\$100,228
7	Lantz/Milford	\$175,229	\$184,652
8	Mount Uniacke	\$216,153	\$241,052
9	South/East Uniacke	\$214,369	\$248,327
10	Enfield/Grand Lake	\$259,300	\$282,572
11	Rawdon/Gore	\$129,960	\$145,172

* 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 2023:

District	2023 Assessed Value/Number of Single Dwelling Units (DU's)							
	<\$50K	<\$100K	<\$150K	<\$200K	<\$250K	<\$300K	<\$350K	>\$350K
Enfield (1), Elmsdale (2), Lantz (7)	7	54	349	522	622	412	277	377
Milford (3) & Shubenacadie (4)	55	177	398	333	214	121	66	93
Maitland (5), Walton (6) & Rawdon (11)	391	854	695	344	193	77	44	60
Mount Uniacke (8 & 9)	96	196	259	308	248	232	178	329
Enfield/Grand Lake (10)	2	23	82	123	118	120	107	215
Total # of DU's	551	1304	1783	1630	1395	962	672	1074
% of DU's	5.9%	13.9%	19.0%	17.4%	14.9%	10.3%	7.2%	11.5%
Total Assessment of DU's	\$19M	\$100M	\$224M	\$285M	\$313M	\$262M	\$217M	\$485M
% of Assessment	1.0%	5.2%	11.7%	14.9%	16.4%	13.8%	11.4%	25.4%

The following chart shows 56% of homes in East Hants are valued at less than \$200,000 and these homes represent 33% of the residential assessment based on data from 2023 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 2022 TO 2023

Assessments are prepared based on a calendar year. The following tables present an overview of assessment changes from 2022 to 2023.

(\$) Change in Assessments

	Residential	Resource	Commercial	Total
2023 Assessments	\$ 2,171,708,800	\$ 61,840,900	\$166,762,600	\$ 2,400,312,300
Less: Bylaw F-400 Exempt Properties	(510,000)	(329,400)	(14,335,000)	(15,174,400)
2023 Taxable Assessments	\$ 2,171,198,800	\$ 61,511,500	\$152,427,600	\$ 2,385,137,900
Less: 2022 Assessments				
2022 Assessments	\$ 1,876,331,900	\$ 56,850,800	\$145,628,500	\$ 2,078,811,200
Less: Bylaw F-400 Exempt Properties	(406,500)	(323,100)	(13,834,500)	(14,564,100)
2022 Taxable Assessments	\$ 1,875,925,400	\$ 56,527,700	\$131,794,000	\$ 2,064,247,100
Increase in Taxable Assessments from 2022 to 2023	\$ 295,273,400	\$ 4,983,800	\$ 20,633,600	\$ 320,890,800
Increase in taxable assessments due to new properties	\$ 30,466,400	\$ 632,300	\$ 1,483,200	\$ 32,581,900
Net increase in taxable assessments of existing properties	264,807,000	4,351,500	19,150,400	288,308,900
Increase in Taxable Assessments from 2022 to 2023	\$ 295,273,400	\$ 4,983,800	\$ 20,633,600	\$ 320,890,800
Percentage of Assessment Increase, Net of Bylaw Exemptions	15.74%	8.82%	15.66%	15.55%

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 2022 filed property roll.

Districts	New Construction / Building Permits	New Lots / New Accounts	Inspections / Physical Changes	New Ineligible CAP Accounts from Sales	Total
1 Enfield	\$ 31,681,400	\$ 10,452,900	\$ 1,043,700	\$ 2,085,800	\$ 45,263,800
2 Elmsdale/Belnan	\$ 11,002,500	\$ 5,151,900	\$ 735,800	\$ 2,464,100	\$ 19,354,300
3 Milford/Nine Mile River	\$ 8,315,200	\$ 939,600	\$ 876,200	\$ 1,722,000	\$ 11,853,000
4 Shubenacadie	\$ 3,937,600	\$ 131,800	\$ 652,800	\$ 2,020,300	\$ 6,742,500
5 Maitland/MacPhees Corner	\$ 4,191,300	\$ 629,300	\$ 1,078,400	\$ 1,348,200	\$ 7,247,200
6 Walton/Noel/Kennetcook	\$ 2,182,300	\$ 68,700	\$ 542,600	\$ 1,125,100	\$ 3,918,700
7 Lantz/Milford	\$ 19,061,400	\$ 6,092,500	\$ 1,057,100	\$ 2,945,300	\$ 29,156,300
8 Mount Uniacke	\$ 9,385,000	\$ 2,614,400	\$ 1,160,800	\$ 3,352,100	\$ 16,512,300
9 South/East Uniacke	\$ 26,632,600	\$ 7,190,900	\$ 591,300	\$ 2,464,000	\$ 36,878,800
10 Enfield/Grand Lake	\$ 5,748,800	\$ 567,400	\$ 861,600	\$ 2,144,900	\$ 9,322,700
11 Rawdon/Gore	\$ 5,328,500	\$ 847,500	\$ 1,269,200	\$ 1,696,400	\$ 9,141,600
Indicator Total %	65.0%	18.0%	5.0%	12.0%	

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	2022/2023 Projection	2022/2023 Budget	2023/2024 Budget
TAXES	\$ (32,101,244)	\$ (30,795,033)	\$ (34,192,267)
GRANTS IN LIEU	\$ (222,601)	\$ (219,197)	\$ (221,867)
SALE OF SERVICES	\$ (3,311,032)	\$ (3,045,953)	\$ (3,420,257)
REVENUE FROM OWN SOURCES	\$ (2,163,601)	\$ (1,951,974)	\$ (2,422,604)
TRANSFERS FROM OTHER GOVT / AGENCIES	\$ (948,791)	\$ (877,039)	\$ (682,775)
TRANSFER FROM OWN RESERVE/AGENCIES	\$ (847,600)	\$ (847,600)	\$ (871,500)
DEFERRED REVENUE	\$ (175,000)	\$ (175,000)	\$ (75,000)
TOTAL REVENUE	\$ (39,769,869)	\$ (37,911,796)	\$ (41,886,270)
COUNCIL	\$ 502,864	\$ 502,864	\$ 542,871
CHIEF ADMINISTRATOR'S OFFICE	\$ 1,452,227	\$ 1,413,452	\$ 1,407,020
CORPORATE SERVICES	\$ 2,187,599	\$ 2,056,362	\$ 2,358,902
FINANCE DEPARTMENT	\$ 2,419,012	\$ 2,575,924	\$ 2,816,160
OPERATIONS GENERAL TAX RATE	\$ 4,623,292	\$ 4,343,669	\$ 5,308,946
OPERATIONS URBAN SERVICE RATE	\$ 3,278,822	\$ 3,272,961	\$ 3,371,046
PARKS, RECREATION & CULTURE	\$ 5,687,905	\$ 5,605,934	\$ 5,850,774
PLANNING & DEVELOPMENT	\$ 1,570,123	\$ 1,481,849	\$ 1,760,083
TRANSFERS & APPROPRIATIONS	\$ 16,083,510	\$ 16,658,781	\$ 18,470,468
TOTAL EXPENSES	\$ 37,805,354	\$ 37,911,796	\$ 41,886,270
**NET EXPENSES (REVENUE)	\$ (1,964,515)	\$ -	\$ -

SUMMARY OF REVENUE

SUMMARY - REVENUE	2022/2023 Projection	2022/2023 Budget	2023/2024 Budget
4000 RESIDENTIAL TAXES	\$ (15,944,872)	\$ (15,947,482)	\$ (17,808,012)
4001 COMMERCIAL TAXES	\$ (3,879,010)	\$ (3,786,341)	\$ (4,335,828)
4002 RESOURCE TAXES	\$ (481,466)	\$ (483,232)	\$ (507,095)
4010 FOREST PROPERTY	\$ (23,151)	\$ (23,151)	\$ (23,063)
4012 FOREST PROPERTY	\$ (43,996)	\$ (43,942)	\$ (43,513)
4015 OTHER AREA RATES	\$ (1,422,507)	\$ (1,420,106)	\$ (1,577,240)
4017 WASTEWATER MANAGEMENT FEE	\$ (1,239,881)	\$ (1,221,959)	\$ (1,234,000)
4018 WIND FARM TAX	\$ (83,024)	\$ (83,024)	\$ (83,854)
4030 EAST HANTS SPORTSPLEX LEVY	\$ (501,264)	\$ (501,426)	\$ (578,510)
4070 BELL GRANT	\$ (103,657)	\$ (106,000)	\$ (103,650)
4090 DEED TRANSFER TAX	\$ (2,800,000)	\$ (1,600,000)	\$ (1,650,000)
4110 FRONTAGE CHARGES	\$ (13,861)	\$ (13,861)	\$ (13,584)
4850 WASTE TRANSFER DU FEE	\$ (2,348,719)	\$ (2,346,520)	\$ (2,439,360)
4345 FIRE PROTECTION	\$ (3,124,939)	\$ (3,124,939)	\$ (3,698,648)
4351 NOVA SCOTIA POWER	\$ (4,080)	\$ (2,950)	\$ (3,500)
5555 HST OFFSET PAYMENT	\$ (86,817)	\$ (90,100)	\$ (92,410)
* TAXES	\$ (32,101,244)	\$ (30,795,033)	\$ (34,192,267)
4300 CROWN LANDS GRANT IN LIEU	\$ (44,668)	\$ (44,668)	\$ (44,668)
4301 FEDERAL PROPERTY - GRANT IN LIEU	\$ (43,404)	\$ (42,800)	\$ (42,670)
4320 PROVINCIAL PROPERTY GRANT IN LIEU	\$ (134,529)	\$ (131,729)	\$ (134,529)
* GRANTS IN LIEU	\$ (222,601)	\$ (219,197)	\$ (221,867)
4360 ADMINISTRATION FEES	\$ (560,299)	\$ (580,361)	\$ (620,653)
4361 NSF FEES	\$ (150)	\$ (250)	\$ (200)
5031 PROGRAM REVENUE (TAXABLE)	\$ (1,681,238)	\$ (1,600,692)	\$ (1,766,105)
4700 TAX CERTIFICATES	\$ (50,536)	\$ (40,000)	\$ (45,000)
4751 RECORDS INQUIRIES	\$ (64,068)	\$ (70,000)	\$ (62,000)
4809 PLANNING REVENUE	\$ (5,000)	\$ (4,000)	\$ (4,000)
4810 CASH OVER/SHORT	\$ 109	\$ 195	\$ -
4811 DEVELOPMENT REVENUE	\$ (46,000)	\$ (18,000)	\$ (25,000)
4820 SCRAP METAL	\$ (97,762)	\$ (50,000)	\$ (50,000)
5020 SPONSORSHIPS/DONATIONS	\$ (217,688)	\$ (218,263)	\$ (240,655)
4840 TIPPING FEES	\$ (502,000)	\$ (400,706)	\$ (517,060)
4860 WASTE COLLECTION FEES	\$ (86,400)	\$ (63,876)	\$ (89,584)
* SALE OF SERVICES	\$ (3,311,032)	\$ (3,045,953)	\$ (3,420,257)

SUMMARY OF REVENUE (CONTINUED)

SUMMARY - REVENUE	2022/2023 Projection	2022/2023 Budget	2023/2024 Budget
4346 FIRE DEBT CHARGE RECOVERY REVENUE	\$ (34,038)	\$ (34,038)	\$ (160,563)
4801 DAIRY COMMISSION REVENUE	\$ (20,000)	\$ (20,000)	\$ (15,000)
5040 FACILITY RENTALS	\$ (106,199)	\$ (84,199)	\$ (122,781)
5045 SALE OF COMPOST BINS	\$ (167)	\$ (150)	\$ (200)
5046 PRODUCT SALES (TAXABLE)	\$ (145,301)	\$ (147,301)	\$ (197,576)
5101 BUILDING PERMITS	\$ (150,000)	\$ (150,000)	\$ (160,000)
5120 ANIMAL LICENSES	\$ (6,200)	\$ (6,200)	\$ (6,000)
5130 SEWER HOOKUP	\$ (75,600)	\$ (44,500)	\$ (58,500)
5151 PROTECTIVE SERVICES FINES	\$ (20,937)	\$ (35,200)	\$ (21,500)
5230 ELMSCH - TENANT RENT	\$ (41,739)	\$ (41,739)	\$ (41,739)
5240 RCMP - TENANT RENT	\$ (56,392)	\$ (56,392)	\$ (57,520)
5250 LMC - TENANT BASE RENT	\$ (644,300)	\$ (631,602)	\$ (657,004)
5252 LMC - TENANT EXPENSE RECOVERY	\$ (389,132)	\$ (389,132)	\$ (434,599)
5301 SEWER USAGE	\$ (8,300)	\$ (8,300)	\$ (8,300)
5351 RETURN ON INVESTMENTS	\$ (200,000)	\$ (50,000)	\$ (210,000)
5401 INTEREST ON OUTSTANDING TAXES	\$ (125,488)	\$ (107,000)	\$ (134,000)
5426 MISCELLANEOUS REVENUE	\$ (139,308)	\$ (145,871)	\$ (136,822)
5450 INTEREST ON OTHER RECEIVABLES	\$ (500)	\$ (350)	\$ (500)
* REVENUE FROM OWN SOURCES	\$ (2,163,601)	\$ (1,951,974)	\$ (2,422,604)
4802 HOUSEHOLD HAZARDOUS WASTE	\$ (3,000)	\$ (3,000)	\$ (3,000)
4807 RRFB DIVERSION CREDITS	\$ (70,000)	\$ (70,000)	\$ (70,000)
5440 FARM PROPERTY ACREAGE	\$ (123,507)	\$ (120,103)	\$ (124,740)
5540 STUDENT/EMPLOYMENT FUNDING	\$ (21,808)	\$ -	\$ -
5570 RECREATION GRANT REVENUE	\$ (61,040)	\$ (57,500)	\$ (57,500)
5580 RESOURCE RECOVERY FUND BOARD	\$ (87,936)	\$ (87,936)	\$ (89,035)
5880 CONDITIONAL PROV & FEDERAL GRANTS	\$ (581,500)	\$ (538,500)	\$ (338,500)
* TRANSFERS FROM OTHER GOVTS/AGENCIE	\$ (948,791)	\$ (877,039)	\$ (682,775)
5825 OTHER TRANSFERS	\$ (847,600)	\$ (847,600)	\$ (871,500)
* TRANSFER FROM OWN RESERVE/AGENCIES	\$ (847,600)	\$ (847,600)	\$ (871,500)
4815 OBLIGATORY INFRASTRUCTURE REVENUE	\$ (175,000)	\$ (175,000)	\$ (75,000)
* DEFERRED REVENUE	\$ (175,000)	\$ (175,000)	\$ (75,000)
** TOTAL (REVENUE)	\$ (39,769,869)	\$ (37,911,796)	\$ (41,886,270)

SUMMARY OF EXPENSES

SUMMARY - EXPENSES	2022/2023 Projection	2022/2023 Budget	2023/2024 Budget
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COUNCIL

* SALARIES/HONORARIUMS & BENEFITS	\$ 409,363	\$ 409,363	\$ 436,909
* STAFF TRAINING AND EDUCATION	\$ 8,100	\$ 8,100	\$ 14,850
* SUPPLIES	\$ 1,000	\$ 1,000	\$ 2,872
* OTHER OPERATIONAL COSTS	\$ 59,401	\$ 59,401	\$ 63,240
* SERVICES ACQUIRED	\$ 3,000	\$ 3,000	\$ 3,000
* GRANTS TO GROUPS	\$ 22,000	\$ 22,000	\$ 22,000
** SUB-TOTAL EXPENSES	\$ 502,864	\$ 502,864	\$ 542,871

CHIEF ADMINISTRATOR'S OFFICE

* SALARIES/HONORARIUMS & BENEFITS	\$ 756,893	\$ 742,875	\$ 796,636
* STAFF TRAINING AND EDUCATION	\$ 62,860	\$ 62,860	\$ 72,430
* SUPPLIES	\$ 51,285	\$ 54,205	\$ 60,476
* OTHER OPERATIONAL COSTS	\$ 44,363	\$ 40,300	\$ 42,440
* SERVICES ACQUIRED	\$ 390,688	\$ 367,074	\$ 266,555
* GRANTS TO GROUPS	\$ 146,138	\$ 146,138	\$ 168,483
** SUB-TOTAL EXPENSES	\$ 1,452,227	\$ 1,413,452	\$ 1,407,020

CORPORATE SERVICES

* SALARIES/HONORARIUMS & BENEFITS	\$ 1,114,894	\$ 1,094,237	\$ 1,239,880
* STAFF TRAINING AND EDUCATION	\$ 7,900	\$ 8,895	\$ 14,295
* SUPPLIES	\$ 113,970	\$ 114,570	\$ 263,200
* OTHER OPERATIONAL COSTS	\$ 216,285	\$ 211,110	\$ 263,366
* SERVICES ACQUIRED	\$ 507,884	\$ 400,884	\$ 432,300
* BUILDINGS/PLANTS/PROPERTY	\$ 83,900	\$ 83,900	\$ 72,900
* FISCAL SERVICES/DEBT	\$ 142,766	\$ 142,766	\$ 72,961
** SUB-TOTAL EXPENSES	\$ 2,187,599	\$ 2,056,362	\$ 2,358,902

SUMMARY OF EXPENSES (CONTINUED)

SUMMARY - EXPENSES	2022/2023 Projection	2022/2023 Budget	2023/2024 Budget
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FINANCE DEPARTMENT

* SALARIES/HONORARIUMS & BENEFITS	\$ 1,199,756	\$ 1,297,486	\$ 1,489,604
* STAFF TRAINING AND EDUCATION	\$ 5,700	\$ 8,660	\$ 7,440
* SUPPLIES	\$ 21,040	\$ 22,210	\$ 23,010
* OTHER OPERATIONAL COSTS	\$ 50,990	\$ 50,550	\$ 52,430
* SERVICES ACQUIRED	\$ 205,568	\$ 199,568	\$ 256,526
* EXEMPTIONS/REBATES	\$ 430,000	\$ 476,000	\$ 461,000
* GRANTS TO GROUPS	\$ 1,000	\$ 1,000	\$ 1,000
* TRANSFERS TO AGENCIES	\$ 398,308	\$ 413,800	\$ 402,300
* TRANSFERS TO OWN RESERVES	\$ 70,000	\$ 70,000	\$ 85,000
* FISCAL SERVICES/DEBT	\$ 36,650	\$ 36,650	\$ 37,850
** SUB-TOTAL EXPENSES	\$ 2,419,012	\$ 2,575,924	\$ 2,816,160

OPERATIONS GENERAL TAX RATE

* SALARIES/HONORARIUMS & BENEFITS	\$ 1,098,170	\$ 960,797	\$ 1,217,061
* STAFF TRAINING AND EDUCATION	\$ 6,876	\$ 6,750	\$ 11,450
* SUPPLIES	\$ 103,924	\$ 104,014	\$ 142,850
* OTHER OPERATIONAL COSTS	\$ 102,489	\$ 126,686	\$ 119,823
* SERVICES ACQUIRED	\$ 2,773,353	\$ 2,642,115	\$ 3,253,650
* VEHICLES	\$ 56,804	\$ 37,457	\$ 61,848
* BUILDINGS/PLANTS/PROPERTY	\$ 74,824	\$ 82,211	\$ 82,635
* TRANSFERS TO AGENCIES	\$ 329,508	\$ 320,700	\$ 336,100
* TRANSFERS TO OWN RESERVES	\$ 20,844	\$ 7,739	\$ 18,046
* FISCAL SERVICES/DEBT	\$ 56,500	\$ 55,200	\$ 65,483
** SUB-TOTAL EXPENSES	\$ 4,623,292	\$ 4,343,669	\$ 5,308,946

OPERATIONS URBAN SERVICE RATE

* SALARIES/HONORARIUMS & BENEFITS	\$ 485,313	\$ 485,313	\$ 598,339
* SUPPLIES	\$ 7,700	\$ 7,700	\$ 7,700
* OTHER OPERATIONAL COSTS	\$ 232,215	\$ 235,599	\$ 317,747
* SERVICES ACQUIRED	\$ 1,223,141	\$ 1,153,141	\$ 1,118,356
* BUILDINGS/PLANTS/PROPERTY	\$ 386,564	\$ 377,319	\$ 450,732
* TRANSFER TO OPERATIONS	\$ 447,600	\$ 447,600	\$ 440,700
* TRANSFERS TO OWN RESERVES	\$ (132,924)	\$ (62,924)	\$ (144,295)
* FISCAL SERVICES/DEBT	\$ 629,213	\$ 629,213	\$ 581,767
** SUB-TOTAL EXPENSES	\$ 3,278,822	\$ 3,272,961	\$ 3,371,046

SUMMARY OF EXPENSES (CONTINUED)

SUMMARY - EXPENSES	2022/2023 Projection	2022/2023 Budget	2023/2024 Budget
PARKS, RECREATION & CULTURE			
* SALARIES/HONORARIUMS & BENEFITS	\$ 1,887,026	\$ 1,872,212	\$ 2,176,933
* STAFF TRAINING AND EDUCATION	\$ 12,230	\$ 13,220	\$ 11,275
* SUPPLIES	\$ 81,990	\$ 72,975	\$ 73,475
* OTHER OPERATIONAL COSTS	\$ 275,676	\$ 274,104	\$ 308,881
* SERVICES ACQUIRED	\$ 471,135	\$ 471,135	\$ 465,031
* VEHICLES	\$ 34,949	\$ 34,949	\$ 39,156
* BUILDINGS/PLANTS/PROPERTY	\$ 1,395,531	\$ 1,337,971	\$ 1,460,383
* GRANTS TO GROUPS	\$ 766,696	\$ 766,696	\$ 558,975
* TRANSFERS TO OWN RESERVES	\$ 20,000	\$ 20,000	\$ 20,000
* FISCAL SERVICES/DEBT	\$ 742,672	\$ 742,672	\$ 736,665
** SUB-TOTAL EXPENSES	\$ 5,687,905	\$ 5,605,934	\$ 5,850,774
PLANNING & DEVELOPMENT			
* SALARIES/HONORARIUMS & BENEFITS	\$ 1,259,361	\$ 1,158,226	\$ 1,378,723
* STAFF TRAINING AND EDUCATION	\$ 6,750	\$ 8,581	\$ 14,180
* SUPPLIES	\$ 12,670	\$ 10,250	\$ 10,650
* OTHER OPERATIONAL COSTS	\$ 31,150	\$ 49,900	\$ 38,110
* SERVICES ACQUIRED	\$ 193,630	\$ 193,130	\$ 251,046
* VEHICLES	\$ 17,662	\$ 12,862	\$ 17,674
* BUILDINGS/PLANTS/PROPERTY	\$ 1,900	\$ 1,900	\$ 2,700
* GRANTS TO GROUPS	\$ 47,000	\$ 47,000	\$ 47,000
** SUB-TOTAL EXPENSES	\$ 1,570,123	\$ 1,481,849	\$ 1,760,083
TRANSFERS & APPROPRIATIONS			
* SALARIES/HONORARIUMS & BENEFITS	\$ 553,351	\$ 553,351	\$ 577,368
* STAFF TRAINING AND EDUCATION	\$ 4,000	\$ 10,000	\$ 10,000
* SUPPLIES	\$ 24,146	\$ 20,646	\$ 17,249
* OTHER OPERATIONAL COSTS	\$ 310,496	\$ 310,496	\$ 399,629
* SERVICES ACQUIRED	\$ 3,208,728	\$ 3,208,664	\$ 3,786,435
* VEHICLES	\$ 32,798	\$ 32,798	\$ 32,979
* BUILDINGS/PLANTS/PROPERTY	\$ 418,946	\$ 418,946	\$ 418,980
* GRANTS TO GROUPS	\$ 63,167	\$ 63,167	\$ 68,024
* TRANSFERS TO AGENCIES	\$ 11,549,900	\$ 11,722,260	\$ 12,872,426
* TRANSFERS TO OWN RESERVES	\$ (1,651,441)	\$ (1,250,966)	\$ (1,071,663)
* FISCAL SERVICES/DEBT	\$ 1,569,419	\$ 1,569,419	\$ 1,359,041
** SUB-TOTAL EXPENSES	\$ 16,083,510	\$ 16,658,781	\$ 18,470,468
***TOTAL EXPENSES	\$ 37,805,354	\$ 37,911,796	\$ 41,886,270

SIGNIFICANT VARIANCES

Description	Amount
INCREASES / (DECREASES) IN NET COST RESULTING FROM DEPARTMENTAL VARIANCES	
Council	\$29,207
CAO's Office	\$62,468
Corporate Services	\$174,740
Finance	\$211,793
Infrastructure & Operations General Tax Rate	\$806,924
Parks, Recreation & Culture	\$275,285
Planning & Development	\$173,426
Sub-Total Departmental Net Impact on GTR	\$1,733,843
(INCREASES) / DECREASES IN NON-DEPARTMENTAL REVENUE	
Net increase in GIL (primarily Provincial GIL)	(\$3,000)
Increase in Deed Transfer Tax (DTT) based on recent trends	(\$50,000)
Net decrease in various other General Revenues (primarily decrease in USR debt payments for EHAC)	\$7,077
Increase in Sportsplex Revenue due to assessment increase	(\$77,084)
Increase in Administration Fee Revenue	(\$40,292)
Increase in HST Offset	(\$2,310)
Decrease in Water Utility (WU) deficit (Shubenacadie WU deficit is fully funded)	\$9,162
Increase in transfers to Urban Service Area from DTT based on CPI of 7.7%	\$30,800
Net increase in fines, interest income & interest on taxes receivable	(\$173,450)
Sub-Total Increase in General Revenue	(\$299,097)
INCREASES / (DECREASES) IN TRANSFERS & APPROPRIATIONS	
Fire Department Levy Revenue & Expenses	
Fire Protection Revenue (due to assessment increase & levy rate increase of 2 cents Enfield)	(\$573,709)
Increase in Fire Protection Expense (levy paid to fire departments)	\$573,709
Increase in Fire Departments Grants (increased by Consumer Price Index of 7.7%)	\$4,782
Net increase in operational materials \$1K & WCB	\$1,956
Increase in promotion for volunteer fire fighter recruitment (offset by reserves)	\$20,000
Increase in Fire Debt Recovery Revenue from Lantz Fire Department (balloon payment)	(\$126,525)
Sub-Total Affect of Variances in Fire Department Levy Revenue & Expenses	(\$99,787)
Sportsplex Revenue & Expenses	
Sportsplex Facility Revenue	(\$119,760)
Sportsplex Facility Expenses	\$119,760
Sub-Total Affect of Variances in Sportsplex Revenue & Expenses	\$0
Increase in School Board Costs (estimated 9.7% increase)	\$563,607
Increase in RCMP Policing Costs (2 new officers, Administrators and % Increase)	\$554,959
Net Increase in Debt Servicing Costs (offset by transfers from reserves storm water)	\$26,301
Increase in Lantz Fire Dept Debt (balloon payment)	\$126,525
Increase in Public Housing, Corrections & Regional Library	\$800
Net decrease in Landfill Debt	(\$363,204)
Sub-Total Increase in Transfers & Appropriations (Net of Reserve Transfers)	\$908,988
VARIANCES TRANSFERS TO/FROM RESERVES (excluding \$131,081 in Departmental Variances)	
Decrease in transfers to Capital Out of Revenue	(\$10,000)
Increase in transfers to reserves - Transportation Traffic Lights	\$100,000
Increase in transfers to reserves - Sportsplex	\$77,052
Decrease in transfers to reserves - Solid Waste Balloon Payments	(\$134,853)
Increase in transfer from reserves - to offset Waste Management Fees	(\$190,839)
Net increase in transfers from reserves - Fire Grants, promotion \$20K & Fire Communication Debt Recovery	(\$19,995)
Increase in transfer to reserves - Landfill Debt	\$15,000
Decrease in transfer to reserves - Shubenacadie Water Utility Deficit	(\$9,162)
Increase in transfers from reserves - Storm Water	(\$27,460)
Decrease in transfer from reserves - Landfill Debt	\$363,204
Increase in transfer from reserves - RCMP	(\$13,426)
Sub-Total Increase in Transfers to Reserves	\$149,521
NET IMPACT ON GENERAL TAX RATE	\$2,393,468

GENERAL TAX RATES

ONE CENT RAISES

ASSESSMENT VALUES** 2023/2024

	Residential	Resource		Commercial	Total
Assessment 2022	\$ 1,876,174,400	\$ 56,850,800		\$ 145,628,500	\$ 2,078,653,700
Assessment 2023	\$ 2,171,708,800	\$ 61,840,900		\$ 166,762,600	\$ 2,400,312,300
% Increase	15.8%	8.8%		14.5%	
One Cent Raises:			Total		Total
2022 \$0.01/per \$100	\$ 187,617	\$ 5,685	\$ 193,303	\$ 14,563	\$ 14,563
2023 \$0.01/per \$100	\$ 217,171	\$ 6,184	\$ 223,355	\$ 16,676	\$ 16,676

** 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 11,088 dwelling units in 2023 compared to 10,666 in 2022, an increase of 422 units.

Based on the 2022 general tax rate, the capped assessment loss of \$497 million would have generated an additional \$4.2M in revenue for 2023.

In 2023, 9,857 of 11,936 (2022 - 8,964 of 11,692) residential accounts are capped to some degree (83%).

The assessment CAP is 7.7% for 2023/2024. The capping of assessments over the last 10 years has resulted in the loss of taxable assessment of approximately \$2.3 billion:

Year	Taxable Assessment Forgone
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
2023	497,000,000
Total	\$ 2,342,000,000



GENERAL TAX RATES - 2023/2024

Amount to be raised by taxation		\$ 25,091,807	
Could be obtained by:			
	Rate	1 cent	
Commercial \$ 2.60 (no change from 22/23)	\$ 2.6000	\$ 16,676	\$ 4,335,828
Per Dwelling Unit Charge of \$220 for Waste Management Fee	\$ 220	\$ 11,088	\$ 2,439,360
Residential \$0.8200 (3 cent decrease from 22/23)	\$ 0.8200	\$ 217,171	\$ 17,808,012
Resource \$0.8200 (3 cent decrease from 22/23)	\$ 0.8200	\$ 6,184	\$ 507,095
Transfer (to)/from reserves			1,512
			<u>\$ 25,091,807</u>
22/23 Residential/Resource Rate	\$ 0.8500		
22/23 Commercial Rate	\$ 2.6000		

Analysis of Assessment Increase on Revenue:			
Residential/Resource Tax Revenue from Assessment Growth		\$	2,553,120
Commercial Tax Revenue from Assessment		\$	549,487
Revenue increase if 2023/2024 rates were the same as 2022/2023		\$	<u>3,102,606</u>

HISTORY:			
Year	Amount to be raised by Taxation		
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	\$ 22,698,339 - \$1,548,816 increase over 21/22		
2023/2024	\$ 25,091,807 - \$2,393,468 increase over 22/23		
	Shortfall from 2022/2023 to 2023/2024 Budget	\$	2,393,468
	Increase from Residential/Resource Assessment Growth	\$	(2,553,120)
	Increase from Commercial Assessment	\$	(549,487)
	Increase in Waste Management Fee Revenue	\$	(92,840)
	Surplus based on 2022/2023 rates	\$	(801,978)
	Residential/Resource One Cent Raises	\$	223,355
	Commercial One Cent Raises	\$	16,676
	Change in Residential/Resource Tax Rate	\$	(0.0300)
	Change in Commercial Tax Rate	\$	-

TAX BURDEN

GENERAL TAX RATE BURDEN

	Adjusted Average Residential Assessment		General Tax Rate		General Tax Burden							
	2022	2023	2022	2023	2022	2022 per DU	2022 Total	2023	2023 per DU	2023 Total	% Increase	\$ Increase
Rural	\$ 80,000	\$ 86,160	\$ 0.8500	\$ 0.8200	\$ 680.00	\$ 220	\$ 900.00	\$ 706.51	\$ 220	\$ 926.51	2.95%	\$ 26.51
Rural	\$ 100,000	\$ 107,700	\$ 0.8500	\$ 0.8200	\$ 850.00	\$ 220	\$ 1,070.00	\$ 883.14	\$ 220	\$ 1,103.14	3.10%	\$ 33.14
Rural	\$ 200,000	\$ 215,400	\$ 0.8500	\$ 0.8200	\$ 1,700.00	\$ 220	\$ 1,920.00	\$ 1,766.28	\$ 220	\$ 1,986.28	3.45%	\$ 66.28
Rural	\$ 300,000	\$ 323,100	\$ 0.8500	\$ 0.8200	\$ 2,550.00	\$ 220	\$ 2,770.00	\$ 2,649.42	\$ 220	\$ 2,869.42	3.59%	\$ 99.42
Mt. Uniacke	\$ 100,000	\$ 107,700	\$ 0.8500	\$ 0.8200	\$ 850.00	\$ 220	\$ 1,070.00	\$ 883.14	\$ 220	\$ 1,103.14	3.10%	\$ 33.14
Mt. Uniacke	\$ 200,000	\$ 215,400	\$ 0.8500	\$ 0.8200	\$ 1,700.00	\$ 220	\$ 1,920.00	\$ 1,766.28	\$ 220	\$ 1,986.28	3.45%	\$ 66.28
Mt. Uniacke	\$ 300,000	\$ 323,100	\$ 0.8500	\$ 0.8200	\$ 2,550.00	\$ 220	\$ 2,770.00	\$ 2,649.42	\$ 220	\$ 2,869.42	3.59%	\$ 99.42
Mt. Uniacke	\$ 400,000	\$ 430,800	\$ 0.8500	\$ 0.8200	\$ 3,400.00	\$ 220	\$ 3,620.00	\$ 3,532.56	\$ 220	\$ 3,752.56	3.66%	\$ 132.56
Shubie Serviced	\$ 100,000	\$ 107,700	\$ 0.8500	\$ 0.8200	\$ 850.00	\$ 220	\$ 1,070.00	\$ 883.14	\$ 220	\$ 1,103.14	3.10%	\$ 33.14
Shubie Serviced	\$ 200,000	\$ 215,400	\$ 0.8500	\$ 0.8200	\$ 1,700.00	\$ 220	\$ 1,920.00	\$ 1,766.28	\$ 220	\$ 1,986.28	3.45%	\$ 66.28
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 107,700	\$ 0.8500	\$ 0.8200	\$ 850.00	\$ 220	\$ 1,070.00	\$ 883.14	\$ 220	\$ 1,103.14	3.10%	\$ 33.14
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 215,400	\$ 0.8500	\$ 0.8200	\$ 1,700.00	\$ 220	\$ 1,920.00	\$ 1,766.28	\$ 220	\$ 1,986.28	3.45%	\$ 66.28
Milford Serviced	\$ 100,000	\$ 107,700	\$ 0.8500	\$ 0.8200	\$ 850.00	\$ 220	\$ 1,070.00	\$ 883.14	\$ 220	\$ 1,103.14	3.10%	\$ 33.14
Milford Serviced	\$ 200,000	\$ 215,400	\$ 0.8500	\$ 0.8200	\$ 1,700.00	\$ 220	\$ 1,920.00	\$ 1,766.28	\$ 220	\$ 1,986.28	3.45%	\$ 66.28
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 107,700	\$ 0.8500	\$ 0.8200	\$ 850.00	\$ 220	\$ 1,070.00	\$ 883.14	\$ 220	\$ 1,103.14	3.10%	\$ 33.14
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 215,400	\$ 0.8500	\$ 0.8200	\$ 1,700.00	\$ 220	\$ 1,920.00	\$ 1,766.28	\$ 220	\$ 1,986.28	3.45%	\$ 66.28
Enfield Serviced	\$ 200,000	\$ 215,400	\$ 0.8500	\$ 0.8200	\$ 1,700.00	\$ 220	\$ 1,920.00	\$ 1,766.28	\$ 220	\$ 1,986.28	3.45%	\$ 66.28
Enfield Serviced	\$ 300,000	\$ 323,100	\$ 0.8500	\$ 0.8200	\$ 2,550.00	\$ 220	\$ 2,770.00	\$ 2,649.42	\$ 220	\$ 2,869.42	3.59%	\$ 99.42
Enfield Serviced	\$ 400,000	\$ 430,800	\$ 0.8500	\$ 0.8200	\$ 3,400.00	\$ 220	\$ 3,620.00	\$ 3,532.56	\$ 220	\$ 3,752.56	3.66%	\$ 132.56
Enfield Partially Serviced	\$ 200,000	\$ 215,400	\$ 0.8500	\$ 0.8200	\$ 1,700.00	\$ 220	\$ 1,920.00	\$ 1,766.28	\$ 220	\$ 1,986.28	3.45%	\$ 66.28
Enfield Partially Serviced	\$ 300,000	\$ 323,100	\$ 0.8500	\$ 0.8200	\$ 2,550.00	\$ 220	\$ 2,770.00	\$ 2,649.42	\$ 220	\$ 2,869.42	3.59%	\$ 99.42
Enfield Partially Serviced	\$ 400,000	\$ 430,800	\$ 0.8500	\$ 0.8200	\$ 3,400.00	\$ 220	\$ 3,620.00	\$ 3,532.56	\$ 220	\$ 3,752.56	3.66%	\$ 132.56
Lantz/Elmsdale Serviced	\$ 200,000	\$ 215,400	\$ 0.8500	\$ 0.8200	\$ 1,700.00	\$ 220	\$ 1,920.00	\$ 1,766.28	\$ 220	\$ 1,986.28	3.45%	\$ 66.28
Lantz/Elmsdale Serviced	\$ 300,000	\$ 323,100	\$ 0.8500	\$ 0.8200	\$ 2,550.00	\$ 220	\$ 2,770.00	\$ 2,649.42	\$ 220	\$ 2,869.42	3.59%	\$ 99.42
Lantz/Elmsdale Serviced	\$ 400,000	\$ 430,800	\$ 0.8500	\$ 0.8200	\$ 3,400.00	\$ 220	\$ 3,620.00	\$ 3,532.56	\$ 220	\$ 3,752.56	3.66%	\$ 132.56
Elmsdale Partially Serviced	\$ 200,000	\$ 215,400	\$ 0.8500	\$ 0.8200	\$ 1,700.00	\$ 220	\$ 1,920.00	\$ 1,766.28	\$ 220	\$ 1,986.28	3.45%	\$ 66.28
Elmsdale Partially Serviced	\$ 300,000	\$ 323,100	\$ 0.8500	\$ 0.8200	\$ 2,550.00	\$ 220	\$ 2,770.00	\$ 2,649.42	\$ 220	\$ 2,869.42	3.59%	\$ 99.42
Elmsdale Partially Serviced	\$ 400,000	\$ 430,800	\$ 0.8500	\$ 0.8200	\$ 3,400.00	\$ 220	\$ 3,620.00	\$ 3,532.56	\$ 220	\$ 3,752.56	3.66%	\$ 132.56

TOTAL TAX RATE BURDEN - INCLUDING AREA RATES

District	Adjusted Average Residential Assessment		Total Tax Rate		Total Tax Burden									
	2022	2023	2022	2023	2022	2022 per DU	Wastewater Fee*	2022 Total	2023	2023 per DU	Wastewater Fee*	2023 Total	% INCREASE	\$ INCREASE
Rural	\$ 80,000	\$ 86,160	\$ 1.0700	\$ 1.0400	\$ 856.00	\$ 220	\$ -	\$ 1,076.00	\$ 896.06	\$ 220	\$ -	\$ 1,116.06	3.72%	\$ 40.06
Rural	\$ 100,000	\$ 107,700	\$ 1.0700	\$ 1.0400	\$ 1,070.00	\$ 220	\$ -	\$ 1,290.00	\$ 1,120.08	\$ 220	\$ -	\$ 1,340.08	3.88%	\$ 50.08
Rural	\$ 200,000	\$ 215,400	\$ 1.0700	\$ 1.0400	\$ 2,140.00	\$ 220	\$ -	\$ 2,360.00	\$ 2,240.16	\$ 220	\$ -	\$ 2,460.16	4.24%	\$ 100.16
Rural	\$ 300,000	\$ 323,100	\$ 1.0700	\$ 1.0400	\$ 3,210.00	\$ 220	\$ -	\$ 3,430.00	\$ 3,360.24	\$ 220	\$ -	\$ 3,580.24	4.38%	\$ 150.24
Mt. Uniacke	\$ 100,000	\$ 107,700	\$ 0.9948	\$ 0.9648	\$ 994.80	\$ 220	\$ -	\$ 1,214.80	\$ 1,039.09	\$ 220	\$ -	\$ 1,259.09	3.65%	\$ 44.29
Mt. Uniacke	\$ 200,000	\$ 215,400	\$ 0.9948	\$ 0.9648	\$ 1,989.60	\$ 220	\$ -	\$ 2,209.60	\$ 2,078.18	\$ 220	\$ -	\$ 2,298.18	4.01%	\$ 88.58
Mt. Uniacke	\$ 300,000	\$ 323,100	\$ 0.9948	\$ 0.9648	\$ 2,984.40	\$ 220	\$ -	\$ 3,204.40	\$ 3,117.27	\$ 220	\$ -	\$ 3,337.27	4.15%	\$ 132.87
Mt. Uniacke	\$ 400,000	\$ 430,800	\$ 0.9948	\$ 0.9648	\$ 3,979.20	\$ 220	\$ -	\$ 4,199.20	\$ 4,156.36	\$ 220	\$ -	\$ 4,376.36	4.22%	\$ 177.16
Shubie Serviced	\$ 100,000	\$ 107,700	\$ 1.2710	\$ 1.2150	\$ 1,271.00	\$ 220	\$ 330	\$ 1,821.00	\$ 1,308.56	\$ 220	\$ 330	\$ 1,858.56	2.06%	\$ 37.55
Shubie Serviced	\$ 200,000	\$ 215,400	\$ 1.2710	\$ 1.2150	\$ 2,542.00	\$ 220	\$ 330	\$ 3,092.00	\$ 2,617.11	\$ 220	\$ 330	\$ 3,167.11	2.43%	\$ 75.11
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 107,700	\$ 1.1000	\$ 1.0700	\$ 1,100.00	\$ 220	\$ -	\$ 1,320.00	\$ 1,152.39	\$ 220	\$ -	\$ 1,372.39	3.97%	\$ 52.39
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 215,400	\$ 1.1000	\$ 1.0700	\$ 2,200.00	\$ 220	\$ -	\$ 2,420.00	\$ 2,304.78	\$ 220	\$ -	\$ 2,524.78	4.33%	\$ 104.78
Milford Serviced	\$ 100,000	\$ 107,700	\$ 1.4050	\$ 1.3750	\$ 1,405.00	\$ 220	\$ -	\$ 1,625.00	\$ 1,480.88	\$ 220	\$ -	\$ 1,700.88	4.67%	\$ 75.88
Milford Serviced	\$ 200,000	\$ 215,400	\$ 1.4050	\$ 1.3750	\$ 2,810.00	\$ 220	\$ -	\$ 3,030.00	\$ 2,961.75	\$ 220	\$ -	\$ 3,181.75	5.01%	\$ 151.75
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 107,700	\$ 1.1000	\$ 1.0700	\$ 1,100.00	\$ 220	\$ -	\$ 1,320.00	\$ 1,152.39	\$ 220	\$ -	\$ 1,372.39	3.97%	\$ 52.39
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 215,400	\$ 1.1000	\$ 1.0700	\$ 2,200.00	\$ 220	\$ -	\$ 2,420.00	\$ 2,304.78	\$ 220	\$ -	\$ 2,524.78	4.33%	\$ 104.78
Enfield Serviced	\$ 200,000	\$ 215,400	\$ 1.0800	\$ 1.0650	\$ 2,160.00	\$ 220	\$ 330	\$ 2,710.00	\$ 2,294.01	\$ 220	\$ 330	\$ 2,844.01	4.95%	\$ 134.01
Enfield Serviced	\$ 300,000	\$ 323,100	\$ 1.0800	\$ 1.0650	\$ 3,240.00	\$ 220	\$ 330	\$ 3,790.00	\$ 3,441.02	\$ 220	\$ 330	\$ 3,991.02	5.30%	\$ 201.01
Enfield Serviced	\$ 400,000	\$ 430,800	\$ 1.0800	\$ 1.0650	\$ 4,320.00	\$ 220	\$ 330	\$ 4,870.00	\$ 4,588.02	\$ 220	\$ 330	\$ 5,138.02	5.50%	\$ 268.02
Enfield Partially Serviced	\$ 200,000	\$ 215,400	\$ 1.0280	\$ 1.0160	\$ 2,056.00	\$ 220	\$ -	\$ 2,276.00	\$ 2,188.46	\$ 220	\$ -	\$ 2,408.46	5.82%	\$ 132.46
Enfield Partially Serviced	\$ 300,000	\$ 323,100	\$ 1.0280	\$ 1.0160	\$ 3,084.00	\$ 220	\$ -	\$ 3,304.00	\$ 3,282.70	\$ 220	\$ -	\$ 3,502.70	6.01%	\$ 198.70
Enfield Partially Serviced	\$ 400,000	\$ 430,800	\$ 1.0280	\$ 1.0160	\$ 4,112.00	\$ 220	\$ -	\$ 4,332.00	\$ 4,376.93	\$ 220	\$ -	\$ 4,596.93	6.12%	\$ 264.93
Lantz/Elmsdale Serviced	\$ 200,000	\$ 215,400	\$ 1.1000	\$ 1.0650	\$ 2,200.00	\$ 220	\$ 330	\$ 2,750.00	\$ 2,294.01	\$ 220	\$ 330	\$ 2,844.01	3.42%	\$ 94.01
Lantz/Elmsdale Serviced	\$ 300,000	\$ 323,100	\$ 1.1000	\$ 1.0650	\$ 3,300.00	\$ 220	\$ 330	\$ 3,850.00	\$ 3,441.02	\$ 220	\$ 330	\$ 3,991.02	3.66%	\$ 141.01
Lantz/Elmsdale Serviced	\$ 400,000	\$ 430,800	\$ 1.1000	\$ 1.0650	\$ 4,400.00	\$ 220	\$ 330	\$ 4,950.00	\$ 4,588.02	\$ 220	\$ 330	\$ 5,138.02	3.80%	\$ 188.02
Elmsdale Partially Serviced	\$ 200,000	\$ 215,400	\$ 1.0700	\$ 1.0400	\$ 2,140.00	\$ 220	\$ -	\$ 2,360.00	\$ 2,240.16	\$ 220	\$ -	\$ 2,460.16	4.24%	\$ 100.16
Elmsdale Partially Serviced	\$ 300,000	\$ 323,100	\$ 1.0700	\$ 1.0400	\$ 3,210.00	\$ 220	\$ -	\$ 3,430.00	\$ 3,360.24	\$ 220	\$ -	\$ 3,580.24	4.38%	\$ 150.24
Elmsdale Partially Serviced	\$ 400,000	\$ 430,800	\$ 1.0700	\$ 1.0400	\$ 4,280.00	\$ 220	\$ -	\$ 4,500.00	\$ 4,480.32	\$ 220	\$ -	\$ 4,700.32	4.45%	\$ 200.32

TOTAL TAX RATE BURDEN - 2022 to 2023

District	Assessment		Total Tax Burden		% Increase	\$ Increase
	2022	2023	2022	2023		
Rural	\$ 80,000	\$ 86,160	\$ 1,076.00	\$ 1,116.06	3.72%	\$ 40.06
Rural	\$ 100,000	\$ 107,700	\$ 1,290.00	\$ 1,340.08	3.88%	\$ 50.08
Rural	\$ 200,000	\$ 215,400	\$ 2,360.00	\$ 2,460.16	4.24%	\$ 100.16
Rural	\$ 300,000	\$ 323,100	\$ 3,430.00	\$ 3,580.24	4.38%	\$ 150.24
Mt. Uniacke	\$ 100,000	\$ 107,700	\$ 1,214.80	\$ 1,259.09	3.65%	\$ 44.29
Mt. Uniacke	\$ 200,000	\$ 215,400	\$ 2,209.60	\$ 2,298.18	4.01%	\$ 88.58
Mt. Uniacke	\$ 300,000	\$ 323,100	\$ 3,204.40	\$ 3,337.27	4.15%	\$ 132.87
Mt. Uniacke	\$ 400,000	\$ 430,800	\$ 4,199.20	\$ 4,376.36	4.22%	\$ 177.16
Shubie Serviced	\$ 100,000	\$ 107,700	\$ 1,821.00	\$ 1,858.56	2.06%	\$ 37.55
Shubie Serviced	\$ 200,000	\$ 215,400	\$ 3,092.00	\$ 3,167.11	2.43%	\$ 75.11
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 107,700	\$ 1,320.00	\$ 1,372.39	3.97%	\$ 52.39
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 215,400	\$ 2,420.00	\$ 2,524.78	4.33%	\$ 104.78
Milford Serviced	\$ 100,000	\$ 107,700	\$ 1,625.00	\$ 1,700.88	4.67%	\$ 75.88
Milford Serviced	\$ 200,000	\$ 215,400	\$ 3,030.00	\$ 3,181.75	5.01%	\$ 151.75
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 107,700	\$ 1,320.00	\$ 1,372.39	3.97%	\$ 52.39
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 215,400	\$ 2,420.00	\$ 2,524.78	4.33%	\$ 104.78
Enfield Serviced	\$ 200,000	\$ 215,400	\$ 2,710.00	\$ 2,844.01	4.95%	\$ 134.01
Enfield Serviced	\$ 300,000	\$ 323,100	\$ 3,790.00	\$ 3,991.02	5.30%	\$ 201.01
Enfield Serviced	\$ 400,000	\$ 430,800	\$ 4,870.00	\$ 5,138.02	5.50%	\$ 268.02
Enfield Partially Serviced	\$ 200,000	\$ 215,400	\$ 2,276.00	\$ 2,408.46	5.82%	\$ 132.46
Enfield Partially Serviced	\$ 300,000	\$ 323,100	\$ 3,304.00	\$ 3,502.70	6.01%	\$ 198.70
Enfield Partially Serviced	\$ 400,000	\$ 430,800	\$ 4,332.00	\$ 4,596.93	6.12%	\$ 264.93
Lantz/Elmsdale Serviced	\$ 200,000	\$ 215,400	\$ 2,750.00	\$ 2,844.01	3.42%	\$ 94.01
Lantz/Elmsdale Serviced	\$ 300,000	\$ 323,100	\$ 3,850.00	\$ 3,991.02	3.66%	\$ 141.01
Lantz/Elmsdale Serviced	\$ 400,000	\$ 430,800	\$ 4,950.00	\$ 5,138.02	3.80%	\$ 188.02
Elmsdale Partially Serviced	\$ 200,000	\$ 215,400	\$ 2,360.00	\$ 2,460.16	4.24%	\$ 100.16
Elmsdale Partially Serviced	\$ 300,000	\$ 323,100	\$ 3,430.00	\$ 3,580.24	4.38%	\$ 150.24
Elmsdale Partially Serviced	\$ 400,000	\$ 430,800	\$ 4,500.00	\$ 4,700.32	4.45%	\$ 200.32



COMPARATIVE TAX RATES

	2022 Rate	2023 Rate	Increase (Decrease)
General Tax Rate - Residential*	\$ 0.3053	\$ 0.3017	\$ (0.0036)
General Tax Rate - Resource*	\$ 0.3053	\$ 0.3017	\$ (0.0036)
General Tax Rate - Commercial*	\$ 2.0553	\$ 2.0817	\$ 0.0264
General Tax Rate - Mandatory Provincial Funding*	\$ 0.3076	\$ 0.2899	\$ (0.0177)
General Tax Rate - RCMP Services**	\$ 0.2371	\$ 0.2284	\$ (0.0087)
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	\$ 0.0650	\$ (0.0050)
Residential Serviced Levy Rate - Shubenacadie (SR1)	\$ 0.1900	\$ 0.1850	\$ (0.0050)
Residential Serviced Levy Rate - Milford (M1)	\$ 0.3450	\$ 0.3450	
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)	\$ 0.0038	\$ 0.0038	
Rawdon Streetlights Rate (L8)	\$ 0.0430	\$ 0.0430	
Shubenacadie (differential on USR)	\$ 0.1200	\$ 0.1200	
Milford (differential on USR)	\$ 0.1200	\$ 0.1250	\$ 0.0050
Shubenacadie Area Rate (WU Deficit)	\$ 0.0210	-	\$ (0.0210)
Enfield Horne Settlement - Streetlights Rate (R3)	\$ 0.0180	\$ 0.0160	\$ (0.0020)
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	\$ 0.1400	\$ 0.0200
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)	\$ 0.1340	\$ 0.1340	
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 = \$0.82; Total General Commercial tax rate = \$2.60
(these will be used for Provincial Reporting purposes)

ALL INCLUSIVE RATES:

	2022 Rate	2023 Rate	Increase (Decrease)
Elmsdale - Residential Serviced			
Urban Service Rate	\$ 0.0700	\$ 0.0650	
General Tax Rate - Residential	\$ 0.8500	\$ 0.8200	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 1.1000	\$ 1.0650	\$ (0.0350)
Elmsdale - Commercial Serviced			
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	\$ -
Enfield - Residential Serviced			
Urban Service Rate	\$ 0.0700	\$ 0.0650	
General Tax Rate - Residential	\$ 0.8500	\$ 0.8200	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1200	\$ 0.1400	
	\$ 1.0800	\$ 1.0650	\$ (0.0150)
Enfield - Residential Unserviced (Sidewalks/Streetlights)			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8500	\$ 0.8200	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1200	\$ 0.1400	
	\$ 1.0500	\$ 1.0400	\$ (0.0100)
Enfield/Grand Lake - Residential Unserviced (Streetlights only)			
Urban Service Rate	\$ 0.0180	\$ 0.0160	
General Tax Rate - Residential	\$ 0.8500	\$ 0.8200	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1200	\$ 0.1400	
	\$ 1.0280	\$ 1.0160	\$ (0.0120)
Enfield - Commercial Serviced			
Urban Service Rate	\$ 0.6570	\$ 0.6570	
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1200	\$ 0.1400	
	\$ 3.4170	\$ 3.4370	\$ 0.0200
Gore-Residential			
General Tax Rate - Residential	\$ 0.8500	\$ 0.8200	
Fire	\$ 0.2200	\$ 0.2200	
	\$ 1.0700	\$ 1.0400	\$ (0.0300)

ALL INCLUSIVE RATES:

	2022 Rate	2023 Rate	Increase (Decrease)
Gore-Commercial			
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Fire	\$ 0.2200	\$ 0.2200	
	\$ 2.8200	\$ 2.8200	\$ -
Lantz - Residential Serviced			
Urban Service Rate	\$ 0.0700	\$ 0.0650	
General Tax Rate - Residential	\$ 0.8500	\$ 0.8200	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 1.1000	\$ 1.0650	\$(0.0350)
Lantz - Commercial Serviced			
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	\$ -
Maitland-Residential			
General Tax Rate - Residential	\$ 0.8500	\$ 0.8200	
Fire	\$ 0.2200	\$ 0.2200	
	\$ 1.0700	\$ 1.0400	\$(0.0300)
Maitland-Commercial			
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Fire	\$ 0.2200	\$ 0.2200	
	\$ 2.8200	\$ 2.8200	\$ -
Milford-Residential Serviced			
Urban Service Rate	\$ 0.3450	\$ 0.3450	
General Tax Rate - Residential	\$ 0.8500	\$ 0.8200	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.4050	\$ 1.3750	\$(0.0300)
Milford-Residential Unserviced (streetlights/sidewalks)			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8500	\$ 0.8200	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.1000	\$ 1.0700	\$(0.0300)

ALL INCLUSIVE RATES:

	2022 Rate	2023 Rate	Increase (Decrease)
Milford-Residential Unserviced (sidewalks only)			
Urban Service Rate	\$ 0.0200	\$ 0.0200	
General Tax Rate - Residential	\$ 0.8500	\$ 0.8200	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0800	\$ 1.0500	\$ (0.0300)
Milford-Commercial Serviced			
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	\$ -
Mt Uniacke-Residential			
General Tax Rate - Residential	\$ 0.8500	\$ 0.8200	
Fire	\$ 0.1340	\$ 0.1340	
Mount Uniacke Recreation	\$ 0.0070	\$ 0.0070	
Safety Streetlights L10	\$ 0.0038	\$ 0.0038	
	\$ 0.9948	\$ 0.9648	\$ (0.0300)
Mt Uniacke-Commercial			
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Fire	\$ 0.1340	\$ 0.1340	
Mount Uniacke Recreation	\$ 0.0070	\$ 0.0070	
Street Lights	\$ 0.0200	\$ 0.0200	
	\$ 2.7610	\$ 2.7610	\$ -
Nine Mile River-Residential			
General Tax Rate - Residential	\$ 0.8500	\$ 0.8200	
Street Lights	\$ 0.0200	\$ 0.0200	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0800	\$ 1.0500	\$ (0.0300)
Noel-Residential			
General Tax Rate - Residential	\$ 0.8500	\$ 0.8200	
Fire	\$ 0.2200	\$ 0.2200	
	\$ 1.0700	\$ 1.0400	\$ (0.0300)
Noel-Commercial			
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Fire	\$ 0.2200	\$ 0.2200	
	\$ 2.8200	\$ 2.8200	\$ -

ALL INCLUSIVE RATES:

	2022 Rate	2023 Rate	Increase (Decrease)
Rawdon-Residential With Streetlights			
General Tax Rate - Residential	\$ 0.8500	\$ 0.8200	
Fire	\$ 0.2300	\$ 0.2300	
Street Lights	\$ 0.0430	\$ 0.0430	
	\$ 1.1230	\$ 1.0930	\$(0.0300)
Rawdon-Residential Without Streetlights			
General Tax Rate - Residential	\$ 0.8500	\$ 0.8200	
Fire	\$ 0.2300	\$ 0.2300	
	\$ 1.0800	\$ 1.0500	\$(0.0300)
Rawdon-Commercial With Streetlights			
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Fire	\$ 0.2300	\$ 0.2300	
Street Lights	\$ 0.0430	\$ 0.0430	
	\$ 2.8730	\$ 2.8730	\$ -
Rawdon-Commercial Without Streetlights			
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Fire	\$ 0.2300	\$ 0.2300	
	\$ 2.8300	\$ 2.8300	\$ -
Shubenacadie-Residential Serviced			
Urban Service Rate	\$ 0.1900	\$ 0.1850	
General Tax Rate - Residential	\$ 0.8500	\$ 0.8200	
Water utility Deficit	\$ 0.0210	\$ -	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.2710	\$ 1.2150	\$(0.0560)
Shubenacadie-Residential Unserviced (streetlights/sidewalks)			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8500	\$ 0.8200	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.1000	\$ 1.0700	\$(0.0300)
Shubenacadie-Residential Unserviced (sidewalks only)			
Urban Service Rate	\$ 0.0200	\$ 0.0200	
General Tax Rate - Residential	\$ 0.8500	\$ 0.8200	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0800	\$ 1.0500	\$(0.0300)
Shubenacadie-Commercial Serviced			
Urban Service Rate	\$ 0.6570	\$ 0.6570	
General Tax Rate - Commercial	\$ 2.6000	\$ 2.6000	
Water utility Deficit	\$ 0.0210	\$ -	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 3.4880	\$ 3.4670	\$(0.0210)

URBAN SERVICE RATES

		2022/2023		2023/2024
		Projection	Budget	Budget
Revenues				
Residential Serviced Levy	GL 4015	\$ 572,931	\$ 573,821	\$ 626,168
Wastewater Management Fee	GL 4017	1,239,881	1,221,959	1,234,000
Differential Rate Shubie/Milford	GL 4015	116,226	116,226	132,172
Commercial Serviced Levy	GL 4015	562,655	560,602	639,319
Outside Serviced Area Levy	GL 4015	33,386	33,347	37,716
Grant from Deed Transfer Tax	GL 5825	400,000	400,000	430,800
Sewer Usage Revenue	GL 5301	8,300	8,300	8,300
Sewer Hook-Up Revenue	GL 5130	75,600	44,500	58,500
Federal Properties - Grant in Lieu	GL 4301	7,913	7,900	7,570
Irving Servicing Agreement	GL 5426	123,526	131,306	121,500
Obligatory Infra Revenue	GL 4815	175,000	175,000	75,000
		\$ 3,315,418	\$ 3,272,961	\$ 3,371,046
Expenditures				
Operating Costs		\$ 2,071,269	\$ 1,990,605	\$ 2,298,728
Professional Fees		110,000	110,000	13,500
Streetlights Expense		51,269	56,072	54,900
Hydrant Expense		549,995	549,995	566,446
Debt charges - Sidewalks		449,644	449,644	402,639
Debt charges - Sewers		143,422	143,422	142,986
Debt charges - Streetlights		36,147	36,147	36,142
Transfers to/(from) Reserves		(132,924)	(62,924)	(144,295)
		\$ 3,278,822	\$ 3,272,961	\$ 3,371,046
Operating (Income) Loss		\$ (36,596)	\$ -	\$ -

ASSESSMENT VALUES AND RATES	One € Raises	2022/2023		2023/2024 USR Rates
		USR Rates	Increase/ (Decrease)	
Residential Serviced Levy (R1-SR1-M1)	\$ 81,039			
Wastewater Management Fee		\$ 10		\$ 10
Commercial Serviced Levy (R2 & SR2)	\$ 9,570			
Milford/Shubenacadie (SW/SL-R4)	\$ 5,231			
Milford SW Only (R5)	\$ 2,918			
Enfield/Elmsdale/Shubenacadie SW Only (R6)	\$ 5,477			
Reg'l Residential Serviced Levy	R1	\$ 0.225	\$ (0.005)	\$ 0.220
Adjustment for Wastewater Fee		\$ (0.155)		\$ (0.155)
Billable Regional Residential USR		\$ 0.070		\$ 0.065
Shubie Residential Serviced Levy	SR1	\$ 0.225	\$ (0.005)	\$ 0.220
Shubie USR Surcharge		\$ 0.120		\$ 0.120
Adjustment for Wastewater Fee		\$ (0.155)		\$ (0.155)
Billable Shubie Residential USR		\$ 0.190		\$ 0.185
Milford Residential Serviced Levy	MR1	\$ 0.225	\$ (0.005)	\$ 0.220
Milford USR Surcharge		\$ 0.120	\$ 0.005	\$ 0.125
Adjustment for Wastewater Fee		\$ -		\$ -
Billable Milford Residential USR		\$ 0.345		\$ 0.345
Reg'l & Shubie Commercial Serviced Levy	R2	\$ 1.200		\$ 1.200
Adjustment for Wastewater Fee		\$ (0.543)		\$ (0.543)
Billable Regl/Shub Commercial USR		\$ 0.657		\$ 0.657
Milford Commercial Serviced Levy	MR2	\$ 1.200		\$ 1.200
Adjustment for Wastewater Fee		\$ -		\$ -
Billable Milford Commercial USR		\$ 1.200		\$ 1.200
Urban Sidewalks & Streetlights - SW/SL	R4	\$ 0.040		\$ 0.040
Urban Sidewalks Rate - SW	R5	\$ 0.020		\$ 0.020
Urban Sidewalks Rate - SW	R6	\$ 0.020		\$ 0.020

URBAN SERVICE RATES

The Urban Service Rate (USR) captures revenue and expenses for the entire corridor district, both fully and partially serviced areas. Services include streetlights, sidewalks, wastewater services and hydrants. The draft budget for 2023/2024 reflects a decrease of 0.5 of a cent to the residential serviced rate and no change to the commercial serviced rate.

There are customers outside of the urban serviced area that are charged nominal rates for streetlight and sidewalk services. The budget for 2023/2024 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 2022/2023.
- All residents in the corridor who pay for Sidewalks only will pay 2¢, the same as 2022/2023.

In 2011, Council approved an allocation of 40% from the Deed Transfer Tax (DTT) revenue collected by the Municipality of East Hants, to a maximum of \$400,000 without an escalation clause. The draft 2023/2024 budget has been prepared with a CPI increase of 7.7% and will require a Council Policy change if Council approves in principle that an escalation factor will help this policy keep pace with market. The total transfer to the USR in the draft budget is \$430,800.

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 2023, 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 0.5¢).

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 \$566,446 (2022 Budget: \$549,995), based on the formula approved by the NSUARB.

DEBT CHARGES

In 2023 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 2023, \$88,400 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	2022/2023		2023/2024
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (31,194)	\$ (31,194)	\$ (30,547)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 22,756	\$ 26,207	\$ 26,068
Transfer to (from) reserves	\$ 8,438	\$ 4,987	\$ 4,479
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2022	2022	2023
Assessment - Enfield Horne Settlement	\$ 173,300,000	\$ 173,301,700	\$ 190,920,200
R3 Rate - Enfield Horne Settlement	\$ 0.018	\$ 0.018	\$ 0.016

Mount Uniacke Park/Subdivision	2022/2023		2023/2024
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (6,158)	\$ (5,907)	\$ (6,926)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 3,771	\$ 5,021	\$ 4,726
Transfer to (from) reserves	\$ 2,387	\$ 886	\$ 2,200
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2022	2022	2023
Assessment - Mount Uniacke	\$ 30,790,000	\$ 29,534,900	\$ 34,630,400
L9 Rate - Mount Uniacke	\$ 0.020	\$ 0.020	\$ 0.020

Mount Uniacke Safety Lights	2022/2023		2023/2024
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (15,495)	\$ (14,865)	\$ (17,598)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 11,442	\$ 14,944	\$ 13,619
Transfer to (from) reserves	\$ 4,053	\$ (79)	\$ 3,979
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2022	2022	2023
Assessment - Mount Uniacke	\$ 407,763,158	\$ 391,173,700	\$ 463,094,100
L10 Rate - Mount Uniacke	\$ 0.0038	\$ 0.0038	\$ 0.0038

OTHER STREETLIGHT AREA RATES (CONTINUED)

Nine Mile River Streetlights	2022/2023		2023/2024
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (41,379)	\$ (41,391)	\$ (47,357)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 36,944	\$ 39,886	\$ 40,791
Transfer to (from) reserves	\$ 4,435	\$ 1,505	\$ 6,566
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2022	2022	2023
Assessment - Nine Mile River	\$ 206,895,000	\$ 206,954,900	\$ 236,785,600
LN9 Rate - Nine Mile River	\$ 0.020	\$ 0.020	\$ 0.020

Rawdon Streetlights	2022/2023		2023/2024
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (3,733)	\$ (3,733)	\$ (4,101)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 2,202	\$ 3,292	\$ 3,279
Transfer to (from) reserves	\$ 1,531	\$ 441	\$ 822
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2022	2022	2023
Assessment - Rawdon	\$ 8,681,395	\$ 8,681,900	\$ 9,538,100
L8 Rate - Rawdon	\$ 0.043	\$ 0.043	\$ 0.043

FIRE DEPARTMENT AREA RATES

Department	Work Order #	Estimated Assessment 23/24 as per Simulation	Estimated Levy 23/24	Actual Levy 22/23	Difference in Levy 22/23 & 23/24	Fire Levy Code	Estimated Rate 23/24	Actual Rate 22/23
Enfield	100000134	\$ 505,302,500	\$ 707,424	\$ 547,012	\$ 160,412	K1	0.14	0.12
Elmsdale	100000135	\$ 398,178,600	\$ 557,450	\$ 448,875	\$ 108,575	K2	0.14	0.14
Lantz	100000136	\$ 234,642,200	\$ 328,499	\$ 283,403	\$ 45,096	K3	0.14	0.14
Milford	100000137	\$ 105,491,600	\$ 179,336	\$ 161,290	\$ 18,046	K4	0.17	0.17
Shubenacadie	100000138	\$ 154,307,100	\$ 262,322	\$ 232,781	\$ 29,541	K5	0.17	0.17
Maitland	100000139	\$ 58,542,000	\$ 128,792	\$ 114,935	\$ 13,857	K6	0.22	0.22
Noel	100000140	\$ 64,639,300	\$ 142,206	\$ 126,350	\$ 15,856	K7	0.22	0.22
Walton	100000141	\$ 20,430,000	\$ 44,946	\$ 40,167	\$ 4,779	K8	0.22	0.22
Gore	100000142	\$ 45,339,600	\$ 99,747	\$ 91,238	\$ 8,509	G1	0.22	0.22
Kennetcook	100000143	\$ 52,655,000	\$ 115,841	\$ 104,677	\$ 11,164	G2	0.22	0.22
Nine Mile River	100000144	\$ 125,505,400	\$ 213,359	\$ 189,195	\$ 24,164	G3	0.17	0.17
Rawdon	100000145	\$ 73,758,300	\$ 169,644	\$ 151,559	\$ 18,085	G4	0.23	0.23
Mount Uniacke	100000146	\$ 504,094,200	\$ 675,486	\$ 577,529	\$ 97,957	G5	0.134	0.134
Brooklyn	100000147	\$ 33,452,500	\$ 73,596	\$ 60,945	\$ 12,651	G6	0.22	0.22
TOTAL			\$3,698,648	\$ 3,129,956	\$ 568,692			

There is one proposed rate change (2 cent increase) relating to the Enfield fire department. All other rates remain unchanged in the 2023/2024 budget.



SPORTSPLEX REVENUE & EXPENSES

SPORTSPLEX	2022/2023 Projection	2022/2023 Budget	2023/2024 Budget
5031 PROGRAM REVENUE (TAXABLE)	\$ (1,027,459)	\$ (1,027,459)	\$ (1,067,030)
4810 CASH OVER/SHORT	\$ 195	\$ 195	\$ -
5020 SPONSORSHIPS/DONATIONS	\$ (217,263)	\$ (217,263)	\$ (239,655)
* SALE OF SERVICES	\$ (1,244,527)	\$ (1,244,527)	\$ (1,306,685)
5040 FACILITY RENTALS	\$ (39,584)	\$ (39,584)	\$ (45,237)
5046 PRODUCT SALES (TAXABLE)	\$ (109,476)	\$ (109,476)	\$ (160,776)
5426 MISCELLANEOUS REVENUE	\$ (3,431)	\$ (3,431)	\$ (4,080)
* REVENUE FROM OWN SOURCES	\$ (152,491)	\$ (152,491)	\$ (210,093)
** REVENUES	\$ (1,397,018)	\$ (1,397,018)	\$ (1,516,778)
* SALARIES/HONORARIUMS & BENEFITS	\$ 533,020	\$ 533,020	\$ 557,131
* SUPPLIES	\$ 20,646	\$ 20,646	\$ 16,249
7115 INVENTORY / GOODS FOR RESALE	\$ 59,578	\$ 59,578	\$ 78,599
8035 PROGRAMS MATERIALS/SUPPLIES	\$ 166,900	\$ 166,900	\$ 190,200
6100 ADVERTISING	\$ 3,150	\$ 3,150	\$ 2,250
6115 TELEPHONE	\$ 14,640	\$ 14,640	\$ 14,640
6150 INSURANCE	\$ 63,728	\$ 63,728	\$ 91,440
8137 BAD DEBT EXPENSE	\$ 2,500	\$ 2,500	\$ 2,500
* OTHER OPERATIONAL COSTS	\$ 310,496	\$ 310,496	\$ 379,629
8050 SNOW REMOVAL	\$ 35,000	\$ 35,000	\$ 36,800
8055 JANITORIAL	\$ 20,365	\$ 20,365	\$ 20,937
8100 PROFESSIONAL SERVICES	\$ 13,760	\$ 13,760	\$ 14,400
* SERVICES ACQUIRED	\$ 69,125	\$ 69,125	\$ 72,137
* VEHICLES	\$ 32,798	\$ 32,798	\$ 32,979
6175 HEATING FUEL	\$ 31,808	\$ 31,808	\$ 33,603
6180 POWER	\$ 322,820	\$ 322,820	\$ 313,727
6185 WATER	\$ 14,256	\$ 14,256	\$ 10,500
7040 BLDG REPAIRS & MAINT	\$ 34,718	\$ 34,718	\$ 45,300
7105 PLANT & EQUIPMENT MAINTENANCE	\$ 15,344	\$ 15,344	\$ 15,850
* BUILDINGS/PLANTS/PROPERTY	\$ 418,946	\$ 418,946	\$ 418,980
8160 DONATIONS TO CHARITY	\$ 1,055	\$ 1,055	\$ 1,130
* GRANTS TO GROUPS	\$ 1,055	\$ 1,055	\$ 1,130
9620 APPROP SRF OP	\$ 10,932	\$ 10,932	\$ 38,543
* TRANSFERS TO OWN RESERVES	\$ 10,932	\$ 10,932	\$ 38,543
9116 INTEREST ON SPORTSPLEX DEBT	\$ 117,092	\$ 117,092	\$ 107,963
9226 DEBENTURE ISSUANCE COSTS	\$ 2,543	\$ 2,543	\$ 2,543
9229 PRINCIPAL ON SPORTSPLEX DEBT	\$ 233,196	\$ 233,196	\$ 242,357
* FISCAL SERVICES/DEBT	\$ 352,831	\$ 352,831	\$ 352,863
** EXPENSES	\$ 1,749,849	\$ 1,749,849	\$ 1,869,641
*** TOTAL EXPENDITURE (REVENUE)	\$ 352,831	\$ 352,831	\$ 352,863

NON-DEPARTMENTAL REVENUE & EXPENSES

GENERAL REVENUE

GENERAL REVENUE	2022/2023 Projection	2022/2023 Budget	2023/2024 Budget
4000 RESIDENTIAL TAXES	\$ (15,944,872)	\$ (15,947,482)	\$ (17,808,012)
4001 COMMERCIAL TAXES	\$ (3,879,010)	\$ (3,786,341)	\$ (4,335,828)
4002 RESOURCE TAXES	\$ (481,466)	\$ (483,232)	\$ (507,095)
4010 FOREST PROPERTY	\$ (23,151)	\$ (23,151)	\$ (23,063)
4012 FOREST PROPERTY	\$ (43,996)	\$ (43,942)	\$ (43,513)
4015 OTHER AREA RATES	\$ (9,162)	\$ (9,162)	\$ -
4018 WIND FARM TAX	\$ (83,024)	\$ (83,024)	\$ (83,854)
4030 EAST HANTS SPORTSPLEX LEVY	\$ (501,264)	\$ (501,426)	\$ (578,510)
4070 BELL GRANT	\$ (103,657)	\$ (106,000)	\$ (103,650)
4090 DEED TRANSFER TAX	\$ (2,800,000)	\$ (1,600,000)	\$ (1,650,000)
4110 FRONTAGE CHARGES	\$ (13,861)	\$ (13,861)	\$ (13,584)
4850 WASTE TRANSFER DU FEE	\$ (2,348,719)	\$ (2,346,520)	\$ (2,439,360)
4351 NOVA SCOTIA POWER	\$ (4,080)	\$ (2,950)	\$ (3,500)
5555 HST OFFSET PAYMENT	\$ (86,817)	\$ (90,100)	\$ (92,410)
* TAXES	\$ (26,323,079)	\$ (25,037,191)	\$ (27,682,379)
4300 CROWN LANDS GRANT IN LIEU	\$ (44,668)	\$ (44,668)	\$ (44,668)
4301 FEDERAL PROPERTY - GRANT IN LIEU	\$ (35,490)	\$ (34,900)	\$ (35,100)
4320 PROVINCIAL PROPERTY GRANT IN LIEU	\$ (134,529)	\$ (131,729)	\$ (134,529)
* GRANTS IN LIEU	\$ (214,687)	\$ (211,297)	\$ (214,297)
4360 ADMINISTRATION FEES	\$ (559,259)	\$ (579,321)	\$ (619,613)
4361 NSF FEES	\$ (150)	\$ (250)	\$ (200)
5031 PROGRAM REVENUE (TAXABLE)	\$ (1,027,459)	\$ (1,027,459)	\$ (1,067,030)
4700 TAX CERTIFICATES	\$ (50,536)	\$ (40,000)	\$ (45,000)
4751 RECORDS INQUIRIES	\$ (64,068)	\$ (70,000)	\$ (62,000)
4810 CASH OVER/SHORT	\$ (86)	\$ -	\$ -
5020 SPONSORSHIPS/DONATIONS	\$ (217,688)	\$ (218,263)	\$ (240,655)
* SALE OF SERVICES	\$ (1,919,246)	\$ (1,935,293)	\$ (2,034,498)

NON-DEPARTMENTAL REVENUE & EXPENSES (CONTINUED)

GENERAL REVENUE	2022/2023 Projection	2022/2023 Budget	2023/2024 Budget
5040 FACILITY RENTALS	\$ (39,584)	\$ (39,584)	\$ (45,237)
5046 PRODUCT SALES (TAXABLE)	\$ (109,476)	\$ (109,476)	\$ (160,776)
5151 PROTECTIVE SERVICES FINES	\$ (20,937)	\$ (35,200)	\$ (21,500)
5351 RETURN ON INVESTMENTS	\$ (200,000)	\$ (50,000)	\$ (210,000)
5401 INTEREST ON OUTSTANDING TAXES	\$ (125,488)	\$ (107,000)	\$ (134,000)
5426 MISCELLANEOUS REVENUE	\$ (8,281)	\$ (7,731)	\$ (8,380)
5450 INTEREST ON OTHER RECEIVABLES	\$ (500)	\$ (350)	\$ (500)
* REVENUE FROM OWN SOURCES	\$ (504,266)	\$ (349,341)	\$ (580,393)
5440 FARM PROPERTY ACREAGE	\$ (123,507)	\$ (120,103)	\$ (124,740)
5540 STUDENT/EMPLOYMENT FUNDING	\$ (5,040)	\$ -	\$ -
5880 CONDITIONAL PROV & FEDERAL GRANTS	\$ (10,000)	\$ -	\$ -
* TRANSFERS FROM OTHER GOVTS/AGENCIE	\$ (138,547)	\$ (120,103)	\$ (124,740)
5825 OTHER TRANSFERS	\$ (447,600)	\$ (447,600)	\$ (440,700)
* TRANSFER FROM OWN RESERVE/AGENCIES	\$ (447,600)	\$ (447,600)	\$ (440,700)
** REVENUES	\$ (29,547,425)	\$ (28,100,825)	\$ (31,077,007)
*** TOTAL REVENUE	\$ (29,547,425)	\$ (28,100,825)	\$ (31,077,007)



TRANSFERS & APPROPRIATIONS*

TRANSFERS AND APPROPRIATIONS	2022/2023 Projection	2022/2023 Budget	2023/2024 Budget
4345 FIRE PROTECTION	\$ (3,124,939)	\$ (3,124,939)	\$ (3,698,648)
* TAXES	\$ (3,124,939)	\$ (3,124,939)	\$ (3,698,648)
5031 PROGRAM REVENUE (TAXABLE)	\$ (1,027,459)	\$ (1,027,459)	\$ (1,067,030)
4810 CASH OVER/SHORT	\$ 195	\$ 195	\$ -
5020 SPONSORSHIPS/DONATIONS	\$ (217,263)	\$ (217,263)	\$ (239,655)
* SALE OF SERVICES	\$ (1,244,527)	\$ (1,244,527)	\$ (1,306,685)
4346 FIRE DEBT CHARGE RECOVERY REVENUE	\$ (34,038)	\$ (34,038)	\$ (160,563)
5040 FACILITY RENTALS	\$ (39,584)	\$ (39,584)	\$ (45,237)
5046 PRODUCT SALES (TAXABLE)	\$ (109,476)	\$ (109,476)	\$ (160,776)
5426 MISCELLANEOUS REVENUE	\$ (3,431)	\$ (3,431)	\$ (4,080)
* REVENUE FROM OWN SOURCES	\$ (186,529)	\$ (186,529)	\$ (370,656)
** REVENUES	\$ (4,555,995)	\$ (4,555,995)	\$ (5,375,989)
* SALARIES/HONORARIUMS & BENEFITS	\$ 553,351	\$ 553,351	\$ 577,368
* STAFF TRAINING AND EDUCATION	\$ 4,000	\$ 10,000	\$ 10,000
* SUPPLIES	\$ 24,146	\$ 20,646	\$ 17,249
7115 INVENTORY / GOODS FOR RESALE	\$ 59,578	\$ 59,578	\$ 78,599
8035 PROGRAMS MATERIALS/SUPPLIES	\$ 166,900	\$ 166,900	\$ 190,200
6100 ADVERTISING	\$ 3,150	\$ 3,150	\$ 2,250
6115 TELEPHONE	\$ 14,640	\$ 14,640	\$ 14,640
6150 INSURANCE	\$ 63,728	\$ 63,728	\$ 91,440
6160 PROMOTION	\$ -	\$ -	\$ 20,000
8137 BAD DEBT EXPENSE	\$ 2,500	\$ 2,500	\$ 2,500
* OTHER OPERATIONAL COSTS	\$ 310,496	\$ 310,496	\$ 399,629
6195 FIRE PROTECTION	\$ 3,124,939	\$ 3,124,939	\$ 3,698,648
8050 SNOW REMOVAL	\$ 35,000	\$ 35,000	\$ 36,800
8055 JANITORIAL	\$ 20,365	\$ 20,365	\$ 20,937
8100 PROFESSIONAL SERVICES	\$ 28,424	\$ 28,360	\$ 30,050
* SERVICES ACQUIRED	\$ 3,208,728	\$ 3,208,664	\$ 3,786,435
* VEHICLES	\$ 32,798	\$ 32,798	\$ 32,979

TRANSFERS & APPROPRIATIONS (CONTINUED)*

TRANSFERS AND APPROPRIATIONS	2022/2023 Projection	2022/2023 Budget	2023/2024 Budget
6175 HEATING FUEL	\$ 31,808	\$ 31,808	\$ 33,603
6180 POWER	\$ 322,820	\$ 322,820	\$ 313,727
6185 WATER	\$ 14,256	\$ 14,256	\$ 10,500
7040 BLDG REPAIRS & MAINT	\$ 34,718	\$ 34,718	\$ 45,300
7105 PLANT & EQUIPMENT MAINTENANCE	\$ 15,344	\$ 15,344	\$ 15,850
* BUILDINGS/PLANTS/PROPERTY	\$ 418,946	\$ 418,946	\$ 418,980
8150 GRANTS/SUBSIDIES TO ORGANIZATIONS	\$ 62,112	\$ 62,112	\$ 66,894
8160 DONATIONS TO CHARITY	\$ 1,055	\$ 1,055	\$ 1,130
* GRANTS TO GROUPS	\$ 63,167	\$ 63,167	\$ 68,024
8195 PUBLIC HOUSING/SENIOR CITIZENS	\$ 72,358	\$ 95,111	\$ 95,111
9650 APPROPRIATION TO SCHOOL BOARD	\$ 5,835,046	\$ 5,835,046	\$ 6,398,653
9660 APPROPRIATION TO REGIONAL LIBRARY	\$ 169,300	\$ 169,300	\$ 169,300
9670 APPROPRIATION TO AREA RATES	\$ 400,000	\$ 400,000	\$ 430,800
9725 RCMP	\$ 4,780,232	\$ 4,927,703	\$ 5,482,662
9727 CORRECTIONS	\$ 292,964	\$ 295,100	\$ 295,900
* TRANSFERS TO AGENCIES	\$ 11,549,900	\$ 11,722,260	\$ 12,872,426
9610 APPROP SRF CAPITAL	\$ 10,600	\$ 10,600	\$ 10,600
9620 APPROP SRF OP	\$ (1,732,041)	\$ (1,331,566)	\$ (1,142,263)
9630 APPROPRIATION TO CAPITAL FUND	\$ 70,000	\$ 70,000	\$ 60,000
* TRANSFERS TO OWN RESERVES	\$ (1,651,441)	\$ (1,250,966)	\$ (1,071,663)
9035 INTEREST ON LANTZ FIRE DEPT DEBT	\$ 8,978	\$ 8,978	\$ 4,713
9116 INTEREST ON SPORTSPLEX DEBT	\$ 117,092	\$ 117,092	\$ 107,963
9118 INTEREST ON HOSPITAL DEBT	\$ 28,379	\$ 28,379	\$ 27,128
9130 PRINCIPAL ON BUILDING DEBT	\$ 430,000	\$ 430,000	\$ 430,000
9135 PRINCIPAL ON LANTZ FIRE DEPT DEBT	\$ 21,160	\$ 21,160	\$ 151,950
9140 PRINCIPAL ON LANDFILL DEBT	\$ 363,204	\$ 363,204	\$ -
9150 PRINCIPAL ON PAVING DEBT	\$ 12,600	\$ 12,600	\$ 41,800
9185 PRINCIPAL ON STORM WATER DEBT	\$ 1,976	\$ 1,976	\$ 29,440
9200 PRINCIPAL ON INDUSTRIAL PARK DEBT	\$ 283,992	\$ 283,992	\$ 250,392
9205 PRINCIPAL ON STREETLIGHT DEBT	\$ 84	\$ 84	\$ 87
9215 PRINCIPAL ON TOURISM DEBT	\$ 28,000	\$ 28,000	\$ 28,000
9226 DEBENTURE ISSUANCE COSTS	\$ 3,077	\$ 3,077	\$ 3,045
9228 PRINCIPAL ON HOSPITAL DEBT	\$ 37,681	\$ 37,681	\$ 42,166
9229 PRINCIPAL ON SPORTSPLEX DEBT	\$ 233,196	\$ 233,196	\$ 242,357
* FISCAL SERVICES/DEBT	\$ 1,569,419	\$ 1,569,419	\$ 1,359,041
** EXPENSES	\$ 16,083,510	\$ 16,658,781	\$ 18,470,468
*** TOTAL EXPENDITURE (REVENUE)	\$ 11,527,515	\$ 12,102,786	\$ 13,094,479

*Includes Sportsplex Revenue & Expenses

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 2023/2024 are \$14,752 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 2023/2024 has been prepared with an overall increase of 9.7% 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 14 officers have been added since this responsibility was taken over in 1995. This is currently one of the largest expenditures for the Municipality. As of April 1, 2023, the policing model reflects 27 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 \$196,814 (2022: \$192,072), including shared services. This represents a 2.47% increase for 2023/2024. The proposed budget includes a total of \$34,683 for the cost of DNA services and an

expense for prosecution services related to traffic tickets. As of April 1, 2023, per the policing model, there will be two administrative positions in place.

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.

TRANSFERS TO AND FROM RESERVES

The following are budgeted transfers to and from reserves for fiscal 2023/2024:

	Budget 2023/2024		Cost Centre
	To Reserve	From Reserve	
General Fund - CAPITAL GL 9610			
Elmsdale Business Park Pylon Sign Revenue	\$ 10,600		fiscalserv
Total FISCALSERV GL 9610	\$ 10,600		

General Fund - OPERATING GL 9620			
Landfill Equipment(Dozer/Excavator)	\$ 85,000		fiscalserv
Solid Waste Operating	\$ 20,000		fiscalserv
Landfill	\$ 10,000		fiscalserv
Legislative	\$ 25,000		fiscalserv
Computer Equipment	\$ 65,000		fiscalserv
Computer Support	\$ 25,000		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
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
Transportation - Traffic Lights	\$ 100,000		fiscalserv
Planning Studies	\$ 20,000		fiscalserv
Sportsplex Variance	\$ 235,647		fiscalserv
CAO's Office - Website Accessibility Initiatives		\$ (10,000)	fiscalserv
CAO's Office - Visual Content Development		\$ (5,000)	fiscalserv
CAO's Office - Family of Signs		\$ (15,000)	fiscalserv
CAO's Office - Wayfinding Signage		\$ (11,000)	fiscalserv
CAO's Office - East Hants Promotion		\$ (10,000)	fiscalserv
CAO's Office - Mount Uniacke Brand		\$ (6,000)	fiscalserv
CAO's Office - Professional Fees		\$ (10,000)	fiscalserv
CAO's Office - Advertising HR		\$ (6,000)	fiscalserv
CAO's Office - Survey Monkey		\$ (400)	fiscalserv
CAO's Office - East Hants Community Rider Tours		\$ (1,800)	fiscalserv
CAO - Insurance Grant		\$ (15,000)	fiscalserv

General Fund - OPERATING GL 9620 (Cont'd)	Budget 2023/2024		Cost Centre
	To Reserve	From Reserve	
COUNCIL - Training		\$ (10,000)	fiscalserv
COUNCIL - FCM Board		\$ (4,800)	fiscalserv
CORP SERV - Infotech Hardware		\$ (17,700)	fiscalserv
CORP SERV - Infotech Hardware Staff Laptops		\$ (197,500)	fiscalserv
CORP SERV - Printer Supplies		\$ (3,500)	fiscalserv
CORP SERV - Cell Phone Replacement		\$ (5,000)	fiscalserv
CORP SERV - New Phone System		\$ (8,600)	fiscalserv
CORP SERV - Infotech Computer Support		\$ (16,300)	fiscalserv
CORP SERV - Infotech Computer Support		\$ (5,000)	fiscalserv
CORP SERV - Information Management (Systems Integration)		\$ (10,000)	fiscalserv
CORP SERV - Service Management		\$ (10,000)	fiscalserv
CORP SERV - Infotech Cybersecurity		\$ (26,000)	fiscalserv
CORP SERV - Infotech Offline Backup Server		\$ (15,000)	fiscalserv
CORP SERV - Chairs		\$ (1,000)	fiscalserv
CORP SERV - Advertising for disposal of properties		\$ (5,000)	fiscalserv
CORP SERV - Pace Programming		\$ (100,000)	fiscalserv
CORP SERV - Real Estate Portfolio Management		\$ (20,000)	fiscalserv
CORP SERV - Lantz & Elmsdale School Site		\$ (20,000)	fiscalserv
CORP SERV - Disposal of Property Migration & Registry Fees		\$ (36,500)	fiscalserv
CORP SERV - Space Planning Services		\$ (10,000)	fiscalserv
CORP SERV - Physical Security Audit		\$ (60,000)	fiscalserv
CORP SERV - Business Planning Support		\$ (10,000)	fiscalserv
CORP SERV - Transit as a Service		\$ (16,000)	fiscalserv
CORP SERV - Promotional (Booth & Guide)		\$ (18,700)	fiscalserv
CORP SERV - Mt Uniacke Park Pole Installation		\$ (4,000)	fiscalserv
FINANCE - Assessment CAP Awareness		\$ (5,000)	fiscalserv
FINANCE - Comprehensive Pension Plan		\$ (30,000)	fiscalserv
FINANCE - Special Pension Payment		\$ (146,013)	fiscalserv
FINANCE - ADP WFN Payroll Advanced Module		\$ (3,000)	fiscalserv
FINANCE - Director of Finance Overlap		\$ (11,000)	fiscalserv
I&O - Organics Carts		\$ (80,000)	fiscalserv
I&O - Lift Gate for Truck		\$ (6,300)	fiscalserv
I&O - Environment - sed ponds		\$ (20,000)	fiscalserv
I&O - Cameras		\$ (2,500)	fiscalserv
I&O - Washer & Dryer		\$ (2,000)	fiscalserv
I&O - New Scale Software One Time Setup		\$ (8,343)	fiscalserv
I&O - WMC Admin Buidling Office Upgrades		\$ (3,500)	fiscalserv
I&O - Mobile Generator		\$ (8,400)	fiscalserv
I&O - Foreman Overlap		\$ (10,074)	fiscalserv
I&O - Special Projects Co-ordinator		\$ (11,000)	fiscalserv
I&O - Chloride		\$ (13,500)	fiscalserv
I&O - Ditching		\$ (15,000)	fiscalserv
I&O - Snow Removal Roads		\$ (60,000)	fiscalserv

General Fund - OPERATING GL 9620 (Cont'd)	Budget 2023/2024		Cost Centre
	To Reserve	From Reserve	
P&D - Lantz Planning Strategy		\$ (60,000)	fiscalserv
P&D - Lantz Planning Strategy		\$ (70,000)	fiscalserv
P&D - Shubie Parking Plan		\$ (50,000)	fiscalserv
P&D - Planning Review Costs		\$ (18,700)	fiscalserv
P&D - Conference Registration		\$ (2,000)	fiscalserv
P&D - Planner /DO		\$ (35,000)	fiscalserv
P&D - Building Official		\$ (80,000)	fiscalserv
P&D - Building Inspector		\$ (15,000)	fiscalserv
P&D - EMO Conference		\$ (3,000)	fiscalserv
PRC - Elmsdale Former School Operations (net of revenue)		\$ (57,327)	fiscalserv
PRC - Burntcoat Webcam		\$ (2,300)	fiscalserv
PRC - Fundy Tidal Reinstate Septic System		\$ (8,000)	fiscalserv
PRC - Recreation Access Program		\$ (15,000)	fiscalserv
PRC - Playboxes		\$ (2,200)	fiscalserv
PRC - Aquatic Wages		\$ (19,187)	fiscalserv
PRC - Aquatic Program Equipment		\$ (7,000)	fiscalserv
PRC - Aquatic Centre Operations		\$ (22,000)	fiscalserv
PRC - Aquatic Centre Equipment		\$ (14,500)	fiscalserv
PRC - Kitchen Appliances		\$ (2,000)	fiscalserv
PRC - Aquatic Interior Sign		\$ (15,000)	fiscalserv
Debt Reduction Waste Management		\$ (190,839)	fiscalserv
Special Pension Payments	\$ 30,000		fiscalserv
RCMP		\$ (200,000)	fiscalserv
Transfer to (from) Contingency		\$ (1,512)	fiscalserv
Storm Water Balloon Payment		\$ (27,460)	fiscalserv
Total FISCALSERV GL 9620	\$ (1,166,808)		

General Fund - OPERATING GL 9620 (Cont'd)			
Fire Risk Assessment-Emergency Grant Fund		\$ (15,650)	fireexp
Volunteer Fire Fighter Recruitment Promotion		\$ (20,000)	fireexp
Emergency Fire Grant Reserve	\$ 14,752		fireexp
Self-insuring TMR2 Radios	\$ 3,000		fireexp
Traumatic Event Counselling Fund	\$ 3,900		fireexp
Total FIREEXP GL 9620	\$ (13,998)		
Building repairs - LMC	\$ 20,000		rescntrexp
Total RESCNTREXP GL 9620	\$ 20,000		

General CAPITAL OUT OF REVENUE - GL 9630			
Playgrounds/Parks	\$ 50,000		fiscalserv
Active Transportation	\$ 10,000		
Total FISCALSERV GL 9630	\$ 60,000		

Other Lights - Operating Reserve GL 9620	\$ 18,046		fislights
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Urban Service Rate Reserve Transfers	Budget 2023/2024		Cost Centre
	To Reserve	From Reserve	
General Fund - CAPITAL GL 9610			
Gas Tax Funds for Sidewalk/Sewer Debt		\$ (440,700)	fiscalcsr
Total FISCAL CSR GL 9610		\$ (440,700)	

Urban Service Rate Reserve Transfers	Budget 2023/2024		Cost Centre
	To Reserve	From Reserve	
USR - OPERATING 9620			
Sidewalk Balloon Payments	\$ 130,000		fiscalcsr
Sidewalk Debt P&I Savings	\$ 88,400		fiscalcsr
Pump Upgrade - Multiple Lift Stations	\$ 104,000		fiscalcsr
Regl Sewer Hook Up Fees to Operating Reserve	\$ 37,700		fiscalcsr
Lagoon Vegetative Growth	\$ 6,000		fiscalcsr
Wastewater Truck	\$ 30,000		fiscalcsr
Wastewater Expenditures	\$ 60,000		fiscalcsr
Surface Aerator Rental		\$ (50,000)	fiscalcsr
Municipal Facilities Signage		\$ (6,000)	fiscalcsr
MacQuillans - Access Control		\$ (15,000)	fiscalcsr
WWTP Repairs (Aerator, AIC)		\$ (20,000)	fiscalcsr
Blower Maintenance		\$ (30,000)	fiscalcsr
Sidewalks - TWSI (\$25k funding only \$10K)		\$ (10,000)	fiscalcsr
Sidewalks - Snow Removal		\$ (30,000)	fiscalcsr
Transfer to (from) Contingency	\$ 1,305		fiscalcsr
Total FISCAL CSR GL 9620	\$ 296,405		

