

BUDGET AND TAX ANALYSIS 2024/2025

January 26, 2024



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. 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 2024 Property Valuation Services Corporation (PVSC), East Hants has 11,218 households (2023: 11,006) on an area of 466,426 acres, or 1,909 square kilometers. The majority of this population is concentrated along two key transportation routes running from Halifax to Truro (Highway 102 & Highway 2) and from Halifax to Windsor (Highway 101 & Highway 1).

East Hants has 36,527 acres (2023: 36,579) of tax-exempt farm land and 91,281 acres (2023: 91,281) of exempt provincial forest property. This tax-exempt property constitutes 27.4% (2023: 27.4%) of the total area. In addition, there are 56,160 acres (2023: 56,252) of exempt commercial forest property and 166,317 acres (2023: 167,358) of resource forest property, which is taxed marginally at 41 and 26 cents per acre, respectively. The total exempt and marginally taxed land constitute 75.2% (2022: 75.5%) 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 2024 they are distributed as follows:

Dwelling Unit Comparison (#)	2023 (#)	2023 (%)	2024 (#)	2024 (%)
Serviced Districts of Enfield (1), Elmsdale (2), Lantz (7)*	3,599	33%	3,676	33%
Districts of Milford (3) and Shubenacadie (4)	1,659	15%	1,676	15%
District Enfield/Grand Lake (10)	951	9%	966	8%
Districts of Maitland/MacPhees Corner (5), Walton/Noel/Kennetcook (6), Rawdon/Gore (11)	2,850	26%	2,891	26%
Districts of Mount Uniacke (8 & 9)	1,947	17%	2,009	18%
Total Dwelling Units	11,006	100%	11,218	100%

* Correction of 2023 Dwelling Units in Lantz (7): 82 units removed, changing the total to 11,006 (11,088 previously reported)

The 2024 assessment roll shows an increase of 212 dwelling units from the prior year (2023: 340). Significant increases include the following:

- 77 units were added to the three communities of Enfield (1), Elmsdale and Lantz
- 17 units were added to the communities of Milford and Shubenacadie
- 15 units were added to Enfield (10), Grand Lake
- 41 units were added to the communities of Maitland, Walton, Noel, Kennetcook, Rawdon and Gore
- 62 units were added to the communities of Mount Uniacke

East Hants residential construction (single and double dwelling) remains strong. In the calendar year 2023, 189 permits (2022: 265) 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 2022/2023, approximately 401 homes (2021/2022: 542) changed hands, 63% of the homes were in the corridor districts from Enfield to Shubenacadie, 12% 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 2023), 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 2024 assessment roll, there was one new commercial account added (6 in 2023). In addition, there was significant development on existing vacant commercial land. Total commercial assessments increased by 20.85% in 2024 (2023: increase of 15.66%), net of commercial exempt properties.

The average residential assessment based on CAP is \$214,693 (2023: \$197,320). Residential assessments account for 90% (2023: 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 2024 commercial assessment growth.

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

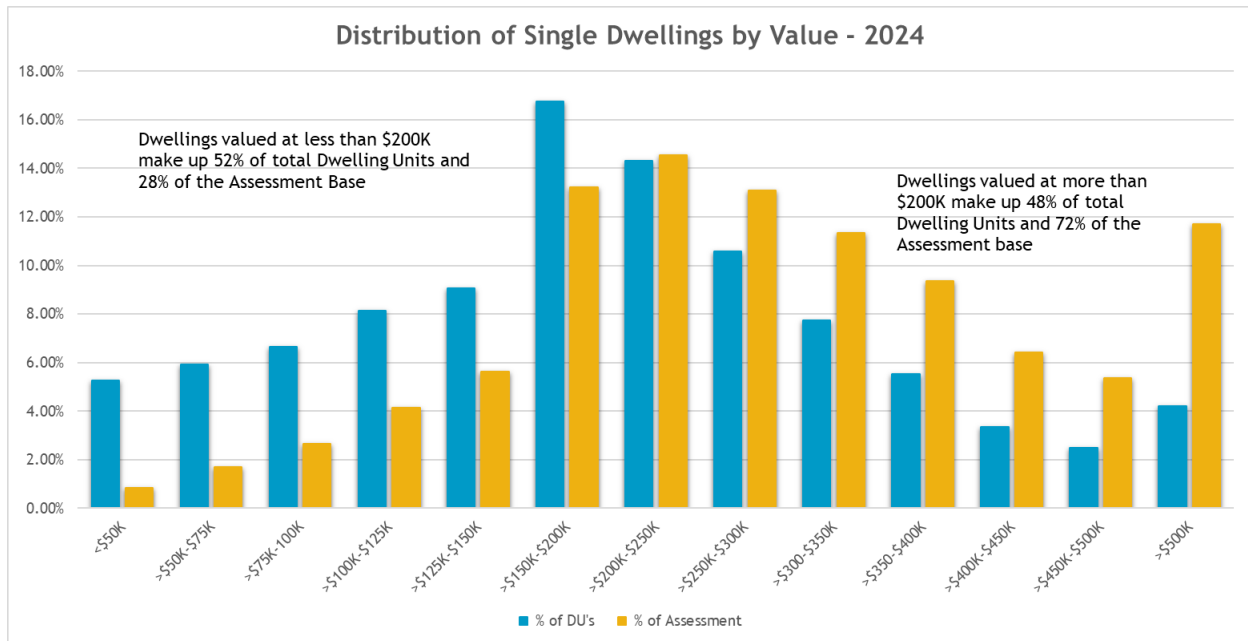
District #	District Name	2023 Average Residential Assessment (capped)*	2024 Average Residential Assessment (capped)*
1	Enfield	\$216,787	\$240,938
2	Elmsdale/Belnan	\$244,980	\$265,748
3	Milford/Nine Mile River	\$194,068	\$205,376
4	Shubenacadie	\$147,384	\$158,823
5	Maitland/MacPhees Corner	\$126,918	\$135,692
6	Walton/Noel/Kennetcook	\$100,228	\$105,646
7	Lantz/Milford	\$184,652	\$217,013
8	Mount Uniacke	\$241,052	\$259,088
9	South/East Uniacke	\$248,327	\$273,890
10	Enfield/Grand Lake	\$282,572	\$306,013
11	Rawdon/Gore	\$145,172	\$158,479

* 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 2024:

District	2024 Assessed Value/Number of Single Dwelling Units (DU's)							
	<\$50K	<\$100K	<\$150K	<\$200K	<\$250K	<\$300K	<\$350K	>\$350K
Enfield (1), Elmsdale (2), Lantz (7)	6	46	246	499	566	421	300	587
Milford (3) & Shubenacadie (4)	49	147	381	336	225	128	81	122
Maitland (5), Walton (6) & Rawdon (11)	360	798	698	363	223	101	60	81
Mount Uniacke (8 & 9)	86	185	238	285	242	238	189	427
Enfield/Grand Lake (10)	1	21	72	112	107	120	105	265
Total # of DU's	502	1197	1635	1595	1363	1008	735	1482
% of DU's	5.3%	12.6%	17.2%	16.7%	14.3%	10.6%	7.7%	15.6%
Total Assessment of DU's	\$17M	\$91M	\$205M	\$278M	\$306M	\$275M	\$238M	\$690M
% of Assessment	0.8%	4.4%	9.8%	13.2%	14.5%	13.1%	11.4%	32.8%

The following chart shows 52% of homes in East Hants are valued at less than \$200,000 and these homes represent 28% of the residential assessment based on data from 2024 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 2023 TO 2024

Assessments are prepared based on a calendar year. The following tables present an overview of assessment changes from 2023 to 2024.

(\$) Change in Assessments

	Residential	Resource	Commercial	Total
2024 Assessments	\$ 2,408,428,400	\$ 71,547,600	\$ 199,803,400	\$ 2,679,779,400
Less: Bylaw F-400 Exempt Properties	(596,900)	(354,100)	(15,594,100)	(16,545,100)
2024 Taxable Assessments	\$ 2,407,831,500	\$ 71,193,500	\$ 184,209,300	\$ 2,663,234,300
Less: 2023 Assessments				
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
Increase in Taxable Assessments from 2023 to 2024	\$ 236,632,700	\$ 9,682,000	\$ 31,781,700	\$ 278,096,400
Increase in taxable assessments due to new properties	\$ 33,829,800	\$ 610,800	\$ 56,900	\$ 34,497,500
Net increase in taxable assessments of existing properties	202,802,900	9,071,200	31,724,800	243,598,900
Increase in Taxable Assessments from 2023 to 2024	\$ 236,632,700	\$ 9,682,000	\$ 31,781,700	\$ 278,096,400
Percentage of Assessment Increase, Net of Bylaw Exemptions	10.90%	15.74%	20.85%	11.66%



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	2023/2024 Projection	2023/2024 Budget	2024/2025 Budget
TAXES	\$ (35,406,848)	\$ (34,143,883)	\$ (38,123,857)
GRANTS IN LIEU	\$ (229,847)	\$ (221,867)	\$ (228,348)
SALE OF SERVICES	\$ (3,206,936)	\$ (3,417,257)	\$ (3,731,230)
REVENUE FROM OWN SOURCES	\$ (2,468,786)	\$ (2,528,602)	\$ (2,467,950)
TRANSFERS FROM OTHER GOVT / AGENCIES	\$ (706,251)	\$ (682,775)	\$ (571,182)
TRANSFER FROM OWN RESERVE/AGENCIES	\$ (871,500)	\$ (871,500)	\$ (878,186)
DEFERRED REVENUE	\$ (110,082)	\$ (75,000)	\$ (413,000)
TOTAL REVENUE	\$ (43,000,250)	\$ (41,940,884)	\$ (46,413,753)
COUNCIL	\$ 548,171	\$ 548,171	\$ 595,646
CHIEF ADMINISTRATOR'S OFFICE	\$ 1,802,536	\$ 1,407,020	\$ 1,636,595
CORPORATE SERVICES	\$ 2,457,805	\$ 2,303,902	\$ 2,820,124
FINANCE DEPARTMENT	\$ 2,858,686	\$ 2,816,160	\$ 3,115,837
OPERATIONS GENERAL TAX RATE	\$ 5,389,864	\$ 5,308,946	\$ 5,867,491
OPERATIONS URBAN SERVICE RATE	\$ 3,426,267	\$ 3,371,046	\$ 3,758,409
PARKS, RECREATION & CULTURE	\$ 5,495,521	\$ 5,945,490	\$ 6,690,411
PLANNING & DEVELOPMENT	\$ 1,860,429	\$ 1,811,050	\$ 1,936,666
TRANSFERS & APPROPRIATIONS	\$ 17,624,493	\$ 18,429,099	\$ 19,992,574
TOTAL EXPENSES	\$ 41,463,772	\$ 41,940,884	\$ 46,413,753
**NET EXPENSES (REVENUE)	\$ (1,536,478)	\$ -	\$ -

SUMMARY OF REVENUE

SUMMARY - REVENUE	2023/2024 Projection	2023/2024 Budget	2024/2025 Budget
4000 RESIDENTIAL TAXES	\$ (17,570,435)	\$ (17,590,841)	\$ (19,508,270)
4001 COMMERCIAL TAXES	\$ (4,262,283)	\$ (4,285,799)	\$ (5,134,947)
4002 RESOURCE TAXES	\$ (499,843)	\$ (500,911)	\$ (579,536)
4010 FOREST PROPERTY	\$ (23,063)	\$ (23,063)	\$ (23,026)
4012 FOREST PROPERTY	\$ (43,402)	\$ (43,513)	\$ (43,242)
4015 OTHER AREA RATES	\$ (1,573,703)	\$ (1,577,240)	\$ (1,791,742)
4017 WASTEWATER MANAGEMENT FEE	\$ (1,247,800)	\$ (1,234,000)	\$ (1,394,000)
4018 WIND FARM TAX	\$ (83,854)	\$ (83,854)	\$ (84,692)
4030 EAST HANTS SPORTSPLEX LEVY	\$ (577,239)	\$ (578,510)	\$ (644,981)
4070 BELL GRANT	\$ (105,202)	\$ (103,650)	\$ (105,200)
4090 DEED TRANSFER TAX	\$ (3,200,000)	\$ (1,875,000)	\$ (2,123,000)
4110 FRONTAGE CHARGES	\$ (13,584)	\$ (13,584)	\$ (13,283)
4850 WASTE TRANSFER DU FEE	\$ (2,424,642)	\$ (2,439,360)	\$ (2,467,960)
4345 FIRE PROTECTION	\$ (3,698,648)	\$ (3,698,648)	\$ (4,115,038)
4351 NOVA SCOTIA POWER	\$ (5,138)	\$ (3,500)	\$ (4,600)
5555 HST OFFSET PAYMENT	\$ (78,012)	\$ (92,410)	\$ (90,340)
* TAXES	\$ (35,406,848)	\$ (34,143,883)	\$ (38,123,857)
4300 CROWN LANDS GRANT IN LIEU	\$ (44,668)	\$ (44,668)	\$ (44,668)
4301 FEDERAL PROPERTY - GRANT IN LIEU	\$ (46,029)	\$ (42,670)	\$ (44,530)
4320 PROVINCIAL PROPERTY GRANT IN LIEU	\$ (139,150)	\$ (134,529)	\$ (139,150)
* GRANTS IN LIEU	\$ (229,847)	\$ (221,867)	\$ (228,348)
4360 ADMINISTRATION FEES	\$ (563,781)	\$ (620,653)	\$ (695,836)
4361 NSF FEES	\$ (250)	\$ (200)	\$ (200)
5031 PROGRAM REVENUE (TAXABLE)	\$ (1,404,030)	\$ (1,763,105)	\$ (1,895,510)
4700 TAX CERTIFICATES	\$ (46,922)	\$ (45,000)	\$ (49,000)
4751 RECORDS INQUIRIES	\$ (60,830)	\$ (62,000)	\$ (55,200)
4809 PLANNING REVENUE	\$ (4,000)	\$ (4,000)	\$ (4,000)
4811 DEVELOPMENT REVENUE	\$ (25,000)	\$ (25,000)	\$ (20,000)
4820 SCRAP METAL	\$ (139,688)	\$ (50,000)	\$ (75,000)
5020 SPONSORSHIPS/DONATIONS	\$ (241,055)	\$ (240,655)	\$ (254,130)
4840 TIPPING FEES	\$ (623,600)	\$ (517,060)	\$ (584,574)
4860 WASTE COLLECTION FEES	\$ (97,780)	\$ (89,584)	\$ (97,780)
* SALE OF SERVICES	\$ (3,206,936)	\$ (3,417,257)	\$ (3,731,230)

SUMMARY OF REVENUE (CONTINUED)

SUMMARY - REVENUE	2023/2024 Projection	2023/2024 Budget	2024/2025 Budget
4346 FIRE DEBT CHARGE RECOVERY REVENUE	\$ (160,563)	\$ (160,563)	\$ (3,900)
4801 DAIRY COMMISSION REVENUE	\$ (11,726)	\$ (15,000)	\$ (13,000)
5040 FACILITY RENTALS	\$ (84,075)	\$ (122,781)	\$ (128,588)
5045 SALE OF COMPOST BINS	\$ (200)	\$ (200)	\$ (200)
5046 PRODUCT SALES (TAXABLE)	\$ (197,837)	\$ (197,576)	\$ (260,718)
5101 BUILDING PERMITS	\$ (160,000)	\$ (160,000)	\$ (160,000)
5120 ANIMAL LICENSES	\$ (4,400)	\$ (6,000)	\$ (4,500)
5130 SEWER HOOKUP	\$ (58,000)	\$ (58,500)	\$ (62,500)
5151 PROTECTIVE SERVICES FINES	\$ (28,200)	\$ (21,500)	\$ (24,900)
5230 ELMSCH - TENANT RENT	\$ (41,739)	\$ (41,739)	\$ (41,739)
5240 RCMP - TENANT RENT	\$ -	\$ (57,520)	\$ (59,449)
5250 LMC - TENANT BASE RENT	\$ (657,004)	\$ (657,004)	\$ (657,004)
5252 LMC - TENANT EXPENSE RECOVERY	\$ (489,597)	\$ (489,597)	\$ (488,245)
5301 SEWER USAGE	\$ (8,300)	\$ (8,300)	\$ (8,300)
5351 RETURN ON INVESTMENTS	\$ (240,000)	\$ (240,000)	\$ (240,000)
5401 INTEREST ON OUTSTANDING TAXES	\$ (176,350)	\$ (155,000)	\$ (166,000)
5426 MISCELLANEOUS REVENUE	\$ (149,295)	\$ (136,822)	\$ (147,907)
5450 INTEREST ON OTHER RECEIVABLES	\$ (1,500)	\$ (500)	\$ (1,000)
* REVENUE FROM OWN SOURCES	\$ (2,468,786)	\$ (2,528,602)	\$ (2,467,950)
4802 HOUSEHOLD HAZARDOUS WASTE	\$ (3,000)	\$ (3,000)	\$ (3,000)
4807 RRFB DIVERSION CREDITS	\$ (70,000)	\$ (70,000)	\$ (70,000)
5440 FARM PROPERTY ACREAGE	\$ (131,752)	\$ (124,740)	\$ (135,705)
5540 STUDENT/EMPLOYMENT FUNDING	\$ (11,126)	\$ -	\$ -
5570 RECREATION GRANT REVENUE	\$ (57,500)	\$ (57,500)	\$ (50,000)
5580 RESOURCE RECOVERY FUND BOARD	\$ (89,035)	\$ (89,035)	\$ (88,040)
5880 CONDITIONAL PROV & FEDERAL GRANTS	\$ (343,838)	\$ (338,500)	\$ (224,437)
* TRANSFERS FROM OTHER GOVTS/AGENCIES	\$ (706,251)	\$ (682,775)	\$ (571,182)
5825 OTHER TRANSFERS	\$ (871,500)	\$ (871,500)	\$ (878,186)
* TRANSFER FROM OWN RESERVE/AGENCIES	\$ (871,500)	\$ (871,500)	\$ (878,186)
4815 OBLIGATORY INFRASTRUCTURE REVENUE	\$ (110,082)	\$ (75,000)	\$ (413,000)
* DEFERRED REVENUE	\$ (110,082)	\$ (75,000)	\$ (413,000)
** TOTAL (REVENUE)	\$ (43,000,250)	\$ (41,940,884)	\$ (46,413,753)

SUMMARY OF EXPENSES

SUMMARY - EXPENSES	2023/2024 Projection	2023/2024 Budget	2024/2025 Budget
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COUNCIL

* SALARIES/HONORARIUMS & BENEFITS	\$ 436,909	\$ 436,909	\$ 459,654
* STAFF TRAINING AND EDUCATION	\$ 14,850	\$ 14,850	\$ 19,600
* SUPPLIES	\$ 2,872	\$ 2,872	\$ 2,872
* OTHER OPERATIONAL COSTS	\$ 68,540	\$ 68,540	\$ 68,520
* SERVICES ACQUIRED	\$ 3,000	\$ 3,000	\$ 23,000
* GRANTS TO GROUPS	\$ 22,000	\$ 22,000	\$ 22,000
** SUB-TOTAL EXPENSES	\$ 548,171	\$ 548,171	\$ 595,646

CHIEF ADMINISTRATOR'S OFFICE

* SALARIES/HONORARIUMS & BENEFITS	\$ 828,805	\$ 796,636	\$ 892,855
* STAFF TRAINING AND EDUCATION	\$ 75,655	\$ 72,430	\$ 85,487
* SUPPLIES	\$ 61,976	\$ 60,476	\$ 67,700
* OTHER OPERATIONAL COSTS	\$ 42,440	\$ 42,440	\$ 50,690
* SERVICES ACQUIRED	\$ 314,105	\$ 266,555	\$ 374,860
* GRANTS TO GROUPS	\$ 479,555	\$ 168,483	\$ 165,003
** SUB-TOTAL EXPENSES	\$ 1,802,536	\$ 1,407,020	\$ 1,636,595

CORPORATE SERVICES

* SALARIES/HONORARIUMS & BENEFITS	\$ 1,285,847	\$ 1,239,880	\$ 1,647,573
* STAFF TRAINING AND EDUCATION	\$ 14,295	\$ 14,295	\$ 20,350
* SUPPLIES	\$ 273,200	\$ 263,200	\$ 342,050
* OTHER OPERATIONAL COSTS	\$ 260,766	\$ 263,366	\$ 264,326
* SERVICES ACQUIRED	\$ 477,836	\$ 377,300	\$ 424,206
* BUILDINGS/PLANTS/PROPERTY	\$ 72,900	\$ 72,900	\$ 54,150
* FISCAL SERVICES/DEBT	\$ 72,961	\$ 72,961	\$ 67,469
** SUB-TOTAL EXPENSES	\$ 2,457,805	\$ 2,303,902	\$ 2,820,124

SUMMARY OF EXPENSES (CONTINUED)

SUMMARY - EXPENSES	2023/2024 Projection	2023/2024 Budget	2024/2025 Budget
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FINANCE DEPARTMENT

* SALARIES/HONORARIUMS & BENEFITS	\$ 1,519,936	\$ 1,489,604	\$ 1,776,436
* STAFF TRAINING AND EDUCATION	\$ 7,340	\$ 7,440	\$ 7,700
* SUPPLIES	\$ 25,746	\$ 23,010	\$ 24,850
* OTHER OPERATIONAL COSTS	\$ 50,419	\$ 52,430	\$ 51,515
* SERVICES ACQUIRED	\$ 266,123	\$ 256,526	\$ 232,771
* EXEMPTIONS/REBATES	\$ 461,000	\$ 461,000	\$ 486,000
* GRANTS TO GROUPS	\$ 1,400	\$ 1,000	\$ 1,000
* TRANSFERS TO AGENCIES	\$ 403,872	\$ 402,300	\$ 412,000
* TRANSFERS TO OWN RESERVES	\$ 85,000	\$ 85,000	\$ 85,000
* FISCAL SERVICES/DEBT	\$ 37,850	\$ 37,850	\$ 38,565
** SUB-TOTAL EXPENSES	\$ 2,858,686	\$ 2,816,160	\$ 3,115,837

OPERATIONS GENERAL TAX RATE

* SALARIES/HONORARIUMS & BENEFITS	\$ 1,269,469	\$ 1,217,061	\$ 1,453,833
* STAFF TRAINING AND EDUCATION	\$ 10,050	\$ 11,450	\$ 14,368
* SUPPLIES	\$ 123,959	\$ 142,850	\$ 122,200
* OTHER OPERATIONAL COSTS	\$ 123,404	\$ 119,823	\$ 139,721
* SERVICES ACQUIRED	\$ 3,284,984	\$ 3,253,650	\$ 3,520,865
* VEHICLES	\$ 63,370	\$ 61,848	\$ 72,989
* BUILDINGS/PLANTS/PROPERTY	\$ 75,174	\$ 82,635	\$ 104,427
* TRANSFERS TO AGENCIES	\$ 350,292	\$ 336,100	\$ 357,300
* TRANSFERS TO OWN RESERVES	\$ 23,679	\$ 18,046	\$ 16,925
* FISCAL SERVICES/DEBT	\$ 65,483	\$ 65,483	\$ 64,863
** SUB-TOTAL EXPENSES	\$ 5,389,864	\$ 5,308,946	\$ 5,867,491

OPERATIONS URBAN SERVICE RATE

* SALARIES/HONORARIUMS & BENEFITS	\$ 603,800	\$ 598,339	\$ 667,782
* SUPPLIES	\$ 7,200	\$ 7,700	\$ 8,200
* OTHER OPERATIONAL COSTS	\$ 317,405	\$ 317,747	\$ 347,411
* SERVICES ACQUIRED	\$ 1,169,697	\$ 1,118,356	\$ 1,531,557
* BUILDINGS/PLANTS/PROPERTY	\$ 449,993	\$ 450,732	\$ 538,794
* TRANSFER TO OPERATIONS	\$ 440,700	\$ 440,700	\$ 433,600
* TRANSFERS TO OWN RESERVES	\$ (144,295)	\$ (144,295)	\$ (447,628)
* FISCAL SERVICES/DEBT	\$ 581,767	\$ 581,767	\$ 678,693
** SUB-TOTAL EXPENSES	\$ 3,426,267	\$ 3,371,046	\$ 3,758,409

SUMMARY OF EXPENSES (CONTINUED)

SUMMARY - EXPENSES	2023/2024 Projection	2023/2024 Budget	2024/2025 Budget
PARKS, RECREATION & CULTURE			
* SALARIES/HONORARIUMS & BENEFITS	\$ 1,833,765	\$ 2,176,933	\$ 2,551,754
* STAFF TRAINING AND EDUCATION	\$ 9,222	\$ 11,275	\$ 18,475
* SUPPLIES	\$ 76,741	\$ 73,475	\$ 94,575
* OTHER OPERATIONAL COSTS	\$ 307,007	\$ 308,881	\$ 341,696
* SERVICES ACQUIRED	\$ 547,237	\$ 525,737	\$ 929,620
* VEHICLES	\$ 40,592	\$ 39,156	\$ 41,740
* BUILDINGS/PLANTS/PROPERTY	\$ 1,381,387	\$ 1,494,393	\$ 1,493,738
* GRANTS TO GROUPS	\$ 558,975	\$ 558,975	\$ 476,902
* TRANSFERS TO OWN RESERVES	\$ 20,000	\$ 20,000	\$ 20,000
* FISCAL SERVICES/DEBT	\$ 720,595	\$ 736,665	\$ 721,911
** SUB-TOTAL EXPENSES	\$ 5,495,521	\$ 5,945,490	\$ 6,690,411
PLANNING & DEVELOPMENT			
* SALARIES/HONORARIUMS & BENEFITS	\$ 1,466,941	\$ 1,429,690	\$ 1,492,566
* STAFF TRAINING AND EDUCATION	\$ 12,720	\$ 14,180	\$ 20,800
* SUPPLIES	\$ 11,854	\$ 10,650	\$ 21,118
* OTHER OPERATIONAL COSTS	\$ 35,064	\$ 38,110	\$ 23,164
* SERVICES ACQUIRED	\$ 252,933	\$ 251,046	\$ 287,488
* VEHICLES	\$ 17,674	\$ 17,674	\$ 17,430
* BUILDINGS/PLANTS/PROPERTY	\$ 2,700	\$ 2,700	\$ 2,800
* GRANTS TO GROUPS	\$ 60,543	\$ 47,000	\$ 71,250
* FISCAL SERVICES/DEBT	\$ -	\$ -	\$ 50
** SUB-TOTAL EXPENSES	\$ 1,860,429	\$ 1,811,050	\$ 1,936,666
TRANSFERS & APPROPRIATIONS			
* SALARIES/HONORARIUMS & BENEFITS	\$ 577,368	\$ 577,368	\$ 626,819
* STAFF TRAINING AND EDUCATION	\$ 10,000	\$ 10,000	\$ 10,000
* SUPPLIES	\$ 17,249	\$ 17,249	\$ 10,705
* OTHER OPERATIONAL COSTS	\$ 399,629	\$ 399,629	\$ 425,805
* SERVICES ACQUIRED	\$ 3,787,249	\$ 3,786,435	\$ 4,197,587
* VEHICLES	\$ 32,979	\$ 32,979	\$ 36,536
* BUILDINGS/PLANTS/PROPERTY	\$ 418,980	\$ 418,980	\$ 515,667
* GRANTS TO GROUPS	\$ 293,024	\$ 68,024	\$ 70,240
* TRANSFERS TO AGENCIES	\$ 12,994,890	\$ 12,872,426	\$ 14,163,709
* TRANSFERS TO OWN RESERVES	\$ (2,265,916)	\$ (1,113,032)	\$ (1,334,364)
* FISCAL SERVICES/DEBT	\$ 1,359,041	\$ 1,359,041	\$ 1,269,870
** SUB-TOTAL EXPENSES	\$ 17,624,493	\$ 18,429,099	\$ 19,992,574
***TOTAL EXPENSES	\$ 41,463,772	\$ 41,940,884	\$ 46,413,753

SIGNIFICANT VARIANCES

Description	Amount
INCREASES / (DECREASES) IN NET COST RESULTING FROM DEPARTMENTAL VARIANCES	
Council	\$30,775
CAO's Office	\$84,775
Corporate Services	\$437,016
Finance	\$306,393
Infrastructure & Operations General Tax Rate	\$426,610
Parks, Recreation & Culture	\$421,601
Planning & Development	\$190,096
Sub-Total Departmental Net Impact on GTR	\$1,897,266
(INCREASES) / DECREASES IN NON-DEPARTMENTAL REVENUE	
Net increase in Grant In Lieu (primarily Provincial Grant In Lieu)	(\$5,921)
Increase in Deed Transfer Tax (DTT) based on recent trends	(\$248,000)
Net decrease in various other General Revenues (primarily records inquiries)	\$1,991
Increase in Sportsplex Revenue due to assessment increase	(\$66,471)
Increase in Administration Fee Revenue	(\$75,183)
Increase in transfer for Farm Acreage based on Consumer Price Index (CPI) of 3.2%	(\$10,965)
Decrease in revenue from Urban Service Area (related to Gas Tax exchange)	\$7,100
Net increase in fines, interest income & interest on taxes receivable	(\$14,900)
Sub-Total Increase in General Revenue	(\$412,349)
INCREASES / (DECREASES) IN TRANSFERS & APPROPRIATIONS	
Fire Department Levy Revenue & Expenses	
Fire Protection Revenue (due to assessment increase)	(\$416,390)
Increase in Fire Protection Expense (levy paid to fire departments)	\$416,390
Increase in Fire Departments Grants (increased by CPI of 3.2%)	\$2,141
Net decrease in Workers Compensation Benefits	(\$2,213)
Decrease in promotion for volunteer fire fighter recruitment (offset by reserves)	(\$13,650)
Decrease in Fire Debt Recovery Revenue from Lantz Fire Department (balloon payment)	\$156,663
Sub-Total Affect of Variances in Fire Department Levy Revenue & Expenses	\$142,941
Sportsplex Revenue & Expenses	
Sportsplex Facility Revenue	(\$155,369)
Sportsplex Facility Expenses	\$155,369
Sub-Total Affect of Variances in Sportsplex Revenue & Expenses	\$0
Increase in transfers to Urban Service Area from DTT based on CPI of 3.2%	\$13,786
Increase in School Board Costs (estimated 15.3% increase)	\$979,917
Increase in RCMP Policing Costs (1 new officer estimated 12.6% Increase)	\$688,591
Net decrease in Debt Servicing Costs (offset by transfers from reserves storm water)	(\$16,301)
Net increase in Hospital Debt (balloon payment)	\$104,520
Net decrease in Public Housing & Corrections	(\$391,011)
Net decrease in Storm Water & Lantz Fire dept debt	(\$181,390)
Sub-Total Increase in Transfers & Appropriations (Net of Reserve Transfers)	\$1,198,112
VARIANCES TRANSFERS TO/FROM RESERVES (excluding \$240,506 in Departmental Variances)	
Increase in transfers to reserves - Parks & Trails	\$100,000
Increase in transfers to reserves - General Transportation	\$144,000
Increase in transfers to reserves - Sportsplex	\$66,562
Increase in transfer from reserves - to offset Waste Management Fees	(\$202,850)
Net increase in transfers to reserves (Fire) - Grants, Promotion (\$4.5K) & Professional Fees	\$14,122
Increase in transfer from reserves - Hospital Balloon Debt Payment	(\$112,300)
Decrease in transfers from reserves - Storm Water debt	\$27,460
Sub-Total Increase in Transfers to Reserves	\$36,994
NET IMPACT ON GENERAL TAX RATE	\$2,862,964

GENERAL TAX RATES

ONE CENT RAISES

ASSESSMENT VALUES** 2024/2025

	Residential	Resource		Commercial	Total
Assessment 2023	\$ 2,171,708,800	\$ 61,840,900		\$ 166,762,600	\$ 2,400,312,300
Assessment 2024	\$ 2,408,428,400	\$ 71,547,600		\$ 199,803,400	\$ 2,679,779,400
% Increase	10.9%	15.7%		19.8%	
One Cent Raises:			Total		Total
2023					
\$0.01/per \$100	\$ 217,171	\$ 6,184	\$ 223,355	\$ 16,676	\$ 16,676
2024					
\$0.01/per \$100	\$ 240,843	\$ 7,155	\$ 247,998	\$ 19,980	\$ 19,980

** 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 11,218 dwelling units in 2024 compared to 11,006 in 2023, an increase of 212 units.

Based on the 2023 general tax rate, the capped assessment loss of \$964 million would have generated an additional \$7.8M in revenue for 2024.

In 2024, 10,177 of 12,236 (2023 - 9,857 of 11,936) residential accounts are capped to some degree (83%).

The assessment CAP is 3.2% for 2024/2025. The capping of assessments over the last 10 years has resulted in the loss of taxable assessment of approximately \$3.1 billion:

Taxable Assessment Foregone Due to CAP Program

Year	Taxable Assessment Forgone
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
2024	964,000,000
Total	\$ 3,061,000,000



GENERAL TAX RATES - 2024/2025

Amount to be raised by taxation		\$	27,688,756
Could be obtained by:			
	Rate	1 cent	
Commercial \$ 2.57 (no change from 23/24)	\$ 2.5700	\$ 19,980	\$ 5,134,947
Per Dwelling Unit Charge of \$220 for Waste Management Fee	\$ 220	\$ 11,218	\$ 2,467,960
Residential \$0.8100 (no change from 23/24)	\$ 0.8100	\$ 240,843	\$ 19,508,270
Resource \$0.8100 (no change from 23/24)	\$ 0.8100	\$ 7,155	\$ 579,536
Transfer (to)/from reserves			\$ (1,957)
			<u>\$ 27,688,756</u>
23/24 Residential/Resource Rate	\$ 0.8100		
23/24 Commercial Rate	\$ 2.5700		
Analysis of Assessment Increase on Revenue:			
Residential/Resource Tax Revenue from Assessment Growth		\$	1,996,053
Commercial Tax Revenue from Assessment		\$	849,149
Revenue increase if 2024/2025 rates were the same as 2023/2024		\$	<u>2,845,202</u>

HISTORY:

Year	Amount to be raised by Taxation		
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	\$ 24,825,792 - \$2,127,453 increase over 22/23		
2024/2025	\$ 27,688,756 - \$2,862,964 increase over 23/24		
	Shortfall from 2023/2024 to 2024/2025 Budget	\$	2,862,964
	Increase from Residential/Resource Assessment Growth		(1,996,053)
	Increase from Commercial Assessment		(849,149)
	Increase in Waste Management Fee Revenue		(28,600)
	Surplus based on 2023/2024 rates	\$	<u>(10,838)</u>
	Residential/Resource One Cent Raises	\$	247,998
	Commercial One Cent Raises	\$	19,980
	Change in Residential/Resource Tax Rate	\$	-
	Change in Commercial Tax Rate	\$	-

TAX BURDEN

GENERAL TAX RATE BURDEN

	Adjusted Average Residential Assessment		General Tax Rate		General Tax Burden							
	2023	2024	2023	2024	2023	2023 per DU	2023 Total	2024	2024 per DU	2024 Total	% Increase	\$ Increase
Rural	\$ 80,000	\$ 82,560	\$ 0.8100	\$ 0.8100	\$ 648.00	\$ 220	\$ 868.00	\$ 668.74	\$ 220	\$ 888.74	2.39%	\$ 20.74
Rural	\$ 100,000	\$ 103,200	\$ 0.8100	\$ 0.8100	\$ 810.00	\$ 220	\$ 1,030.00	\$ 835.92	\$ 220	\$ 1,055.92	2.52%	\$ 25.92
Rural	\$ 200,000	\$ 206,400	\$ 0.8100	\$ 0.8100	\$ 1,620.00	\$ 220	\$ 1,840.00	\$ 1,671.84	\$ 220	\$ 1,891.84	2.82%	\$ 51.84
Rural	\$ 300,000	\$ 309,600	\$ 0.8100	\$ 0.8100	\$ 2,430.00	\$ 220	\$ 2,650.00	\$ 2,507.76	\$ 220	\$ 2,727.76	2.93%	\$ 77.76
Mt. Uniacke	\$ 100,000	\$ 103,200	\$ 0.8100	\$ 0.8100	\$ 810.00	\$ 220	\$ 1,030.00	\$ 835.92	\$ 220	\$ 1,055.92	2.52%	\$ 25.92
Mt. Uniacke	\$ 200,000	\$ 206,400	\$ 0.8100	\$ 0.8100	\$ 1,620.00	\$ 220	\$ 1,840.00	\$ 1,671.84	\$ 220	\$ 1,891.84	2.82%	\$ 51.84
Mt. Uniacke	\$ 300,000	\$ 309,600	\$ 0.8100	\$ 0.8100	\$ 2,430.00	\$ 220	\$ 2,650.00	\$ 2,507.76	\$ 220	\$ 2,727.76	2.93%	\$ 77.76
Mt. Uniacke	\$ 400,000	\$ 412,800	\$ 0.8100	\$ 0.8100	\$ 3,240.00	\$ 220	\$ 3,460.00	\$ 3,343.68	\$ 220	\$ 3,563.68	3.00%	\$ 103.68
Shubie Serviced	\$ 100,000	\$ 103,200	\$ 0.8100	\$ 0.8100	\$ 810.00	\$ 220	\$ 1,030.00	\$ 835.92	\$ 220	\$ 1,055.92	2.52%	\$ 25.92
Shubie Serviced	\$ 200,000	\$ 206,400	\$ 0.8100	\$ 0.8100	\$ 1,620.00	\$ 220	\$ 1,840.00	\$ 1,671.84	\$ 220	\$ 1,891.84	2.82%	\$ 51.84
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 103,200	\$ 0.8100	\$ 0.8100	\$ 810.00	\$ 220	\$ 1,030.00	\$ 835.92	\$ 220	\$ 1,055.92	2.52%	\$ 25.92
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 206,400	\$ 0.8100	\$ 0.8100	\$ 1,620.00	\$ 220	\$ 1,840.00	\$ 1,671.84	\$ 220	\$ 1,891.84	2.82%	\$ 51.84
Milford Serviced	\$ 100,000	\$ 103,200	\$ 0.8100	\$ 0.8100	\$ 810.00	\$ 220	\$ 1,030.00	\$ 835.92	\$ 220	\$ 1,055.92	2.52%	\$ 25.92
Milford Serviced	\$ 200,000	\$ 206,400	\$ 0.8100	\$ 0.8100	\$ 1,620.00	\$ 220	\$ 1,840.00	\$ 1,671.84	\$ 220	\$ 1,891.84	2.82%	\$ 51.84
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 103,200	\$ 0.8100	\$ 0.8100	\$ 810.00	\$ 220	\$ 1,030.00	\$ 835.92	\$ 220	\$ 1,055.92	2.52%	\$ 25.92
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 206,400	\$ 0.8100	\$ 0.8100	\$ 1,620.00	\$ 220	\$ 1,840.00	\$ 1,671.84	\$ 220	\$ 1,891.84	2.82%	\$ 51.84
Enfield Serviced	\$ 200,000	\$ 206,400	\$ 0.8100	\$ 0.8100	\$ 1,620.00	\$ 220	\$ 1,840.00	\$ 1,671.84	\$ 220	\$ 1,891.84	2.82%	\$ 51.84
Enfield Serviced	\$ 300,000	\$ 309,600	\$ 0.8100	\$ 0.8100	\$ 2,430.00	\$ 220	\$ 2,650.00	\$ 2,507.76	\$ 220	\$ 2,727.76	2.93%	\$ 77.76
Enfield Serviced	\$ 400,000	\$ 412,800	\$ 0.8100	\$ 0.8100	\$ 3,240.00	\$ 220	\$ 3,460.00	\$ 3,343.68	\$ 220	\$ 3,563.68	3.00%	\$ 103.68
Enfield Partially Serviced	\$ 200,000	\$ 206,400	\$ 0.8100	\$ 0.8100	\$ 1,620.00	\$ 220	\$ 1,840.00	\$ 1,671.84	\$ 220	\$ 1,891.84	2.82%	\$ 51.84
Enfield Partially Serviced	\$ 300,000	\$ 309,600	\$ 0.8100	\$ 0.8100	\$ 2,430.00	\$ 220	\$ 2,650.00	\$ 2,507.76	\$ 220	\$ 2,727.76	2.93%	\$ 77.76
Enfield Partially Serviced	\$ 400,000	\$ 412,800	\$ 0.8100	\$ 0.8100	\$ 3,240.00	\$ 220	\$ 3,460.00	\$ 3,343.68	\$ 220	\$ 3,563.68	3.00%	\$ 103.68
Lantz/Elmsdale Serviced	\$ 200,000	\$ 206,400	\$ 0.8100	\$ 0.8100	\$ 1,620.00	\$ 220	\$ 1,840.00	\$ 1,671.84	\$ 220	\$ 1,891.84	2.82%	\$ 51.84
Lantz/Elmsdale Serviced	\$ 300,000	\$ 309,600	\$ 0.8100	\$ 0.8100	\$ 2,430.00	\$ 220	\$ 2,650.00	\$ 2,507.76	\$ 220	\$ 2,727.76	2.93%	\$ 77.76
Lantz/Elmsdale Serviced	\$ 400,000	\$ 412,800	\$ 0.8100	\$ 0.8100	\$ 3,240.00	\$ 220	\$ 3,460.00	\$ 3,343.68	\$ 220	\$ 3,563.68	3.00%	\$ 103.68
Elmsdale Partially Serviced	\$ 200,000	\$ 206,400	\$ 0.8100	\$ 0.8100	\$ 1,620.00	\$ 220	\$ 1,840.00	\$ 1,671.84	\$ 220	\$ 1,891.84	2.82%	\$ 51.84
Elmsdale Partially Serviced	\$ 300,000	\$ 309,600	\$ 0.8100	\$ 0.8100	\$ 2,430.00	\$ 220	\$ 2,650.00	\$ 2,507.76	\$ 220	\$ 2,727.76	2.93%	\$ 77.76
Elmsdale Partially Serviced	\$ 400,000	\$ 412,800	\$ 0.8100	\$ 0.8100	\$ 3,240.00	\$ 220	\$ 3,460.00	\$ 3,343.68	\$ 220	\$ 3,563.68	3.00%	\$ 103.68

TOTAL TAX RATE BURDEN - INCLUDING AREA RATES

District	Adjusted Average Residential Assessment		Total Tax Rate		Total Tax Burden									
	2023	2024	2023	2024	2023	2023 per DU	Wastewater Fee*	2023 Total	2024	2024 per DU	Wastewater Fee*	2024 Total	% INCREASE	\$ INCREASE
Rural	\$ 80,000	\$ 82,560	\$ 1.0300	\$ 1.0300	\$ 824.00	\$ 220	\$ -	\$ 1,044.00	\$ 850.37	\$ 220	\$ -	\$ 1,070.37	2.53%	\$ 26.37
Rural	\$ 100,000	\$ 103,200	\$ 1.0300	\$ 1.0300	\$ 1,030.00	\$ 220	\$ -	\$ 1,250.00	\$ 1,062.96	\$ 220	\$ -	\$ 1,282.96	2.64%	\$ 32.96
Rural	\$ 200,000	\$ 206,400	\$ 1.0300	\$ 1.0300	\$ 2,060.00	\$ 220	\$ -	\$ 2,280.00	\$ 2,125.92	\$ 220	\$ -	\$ 2,345.92	2.89%	\$ 65.92
Rural	\$ 300,000	\$ 309,600	\$ 1.0300	\$ 1.0300	\$ 3,090.00	\$ 220	\$ -	\$ 3,310.00	\$ 3,188.88	\$ 220	\$ -	\$ 3,408.88	2.99%	\$ 98.88
Mt. Uniacke	\$ 100,000	\$ 103,200	\$ 0.9548	\$ 0.9548	\$ 954.80	\$ 220	\$ -	\$ 1,174.80	\$ 985.35	\$ 220	\$ -	\$ 1,205.35	2.60%	\$ 30.55
Mt. Uniacke	\$ 200,000	\$ 206,400	\$ 0.9548	\$ 0.9548	\$ 1,909.60	\$ 220	\$ -	\$ 2,129.60	\$ 1,970.71	\$ 220	\$ -	\$ 2,190.71	2.87%	\$ 61.11
Mt. Uniacke	\$ 300,000	\$ 309,600	\$ 0.9548	\$ 0.9548	\$ 2,864.40	\$ 220	\$ -	\$ 3,084.40	\$ 2,956.06	\$ 220	\$ -	\$ 3,176.06	2.97%	\$ 91.66
Mt. Uniacke	\$ 400,000	\$ 412,800	\$ 0.9548	\$ 0.9548	\$ 3,819.20	\$ 220	\$ -	\$ 4,039.20	\$ 3,941.41	\$ 220	\$ -	\$ 4,161.41	3.03%	\$ 122.21
Shubie Serviced	\$ 100,000	\$ 103,200	\$ 1.2050	\$ 1.2100	\$ 1,205.00	\$ 220	\$ 330	\$ 1,755.00	\$ 1,248.72	\$ 220	\$ 360	\$ 1,828.72	4.20%	\$ 73.72
Shubie Serviced	\$ 200,000	\$ 206,400	\$ 1.2050	\$ 1.2100	\$ 2,410.00	\$ 220	\$ 330	\$ 2,960.00	\$ 2,497.44	\$ 220	\$ 360	\$ 3,077.44	3.97%	\$ 117.44
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 103,200	\$ 1.0600	\$ 1.0600	\$ 1,060.00	\$ 220	\$ -	\$ 1,280.00	\$ 1,093.92	\$ 220	\$ -	\$ 1,313.92	2.65%	\$ 33.92
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 206,400	\$ 1.0600	\$ 1.0600	\$ 2,120.00	\$ 220	\$ -	\$ 2,340.00	\$ 2,187.84	\$ 220	\$ -	\$ 2,407.84	2.90%	\$ 67.84
Milford Serviced	\$ 100,000	\$ 103,200	\$ 1.3650	\$ 1.3800	\$ 1,365.00	\$ 220	\$ -	\$ 1,585.00	\$ 1,424.16	\$ 220	\$ -	\$ 1,644.16	3.73%	\$ 59.16
Milford Serviced	\$ 200,000	\$ 206,400	\$ 1.3650	\$ 1.3800	\$ 2,730.00	\$ 220	\$ -	\$ 2,950.00	\$ 2,848.32	\$ 220	\$ -	\$ 3,068.32	4.01%	\$ 118.32
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 103,200	\$ 1.0600	\$ 1.0600	\$ 1,060.00	\$ 220	\$ -	\$ 1,280.00	\$ 1,093.92	\$ 220	\$ -	\$ 1,313.92	2.65%	\$ 33.92
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 206,400	\$ 1.0600	\$ 1.0600	\$ 2,120.00	\$ 220	\$ -	\$ 2,340.00	\$ 2,187.84	\$ 220	\$ -	\$ 2,407.84	2.90%	\$ 67.84
Enfield Serviced	\$ 200,000	\$ 206,400	\$ 1.0550	\$ 1.0600	\$ 2,110.00	\$ 220	\$ 330	\$ 2,660.00	\$ 2,187.84	\$ 220	\$ 360	\$ 2,767.84	4.05%	\$ 107.84
Enfield Serviced	\$ 300,000	\$ 309,600	\$ 1.0550	\$ 1.0600	\$ 3,165.00	\$ 220	\$ 330	\$ 3,715.00	\$ 3,281.76	\$ 220	\$ 360	\$ 3,861.76	3.95%	\$ 146.76
Enfield Serviced	\$ 400,000	\$ 412,800	\$ 1.0550	\$ 1.0600	\$ 4,220.00	\$ 220	\$ 330	\$ 4,770.00	\$ 4,375.68	\$ 220	\$ 360	\$ 4,955.68	3.89%	\$ 185.68
Enfield Partially Serviced	\$ 200,000	\$ 206,400	\$ 1.0060	\$ 1.0060	\$ 2,012.00	\$ 220	\$ -	\$ 2,232.00	\$ 2,076.38	\$ 220	\$ -	\$ 2,296.38	2.88%	\$ 64.38
Enfield Partially Serviced	\$ 300,000	\$ 309,600	\$ 1.0060	\$ 1.0060	\$ 3,018.00	\$ 220	\$ -	\$ 3,238.00	\$ 3,114.58	\$ 220	\$ -	\$ 3,334.58	2.98%	\$ 96.58
Enfield Partially Serviced	\$ 400,000	\$ 412,800	\$ 1.0060	\$ 1.0060	\$ 4,024.00	\$ 220	\$ -	\$ 4,244.00	\$ 4,152.77	\$ 220	\$ -	\$ 4,372.77	3.03%	\$ 128.77
Lantz/Elmsdale Serviced	\$ 200,000	\$ 206,400	\$ 1.0550	\$ 1.0600	\$ 2,110.00	\$ 220	\$ 330	\$ 2,660.00	\$ 2,187.84	\$ 220	\$ 360	\$ 2,767.84	4.05%	\$ 107.84
Lantz/Elmsdale Serviced	\$ 300,000	\$ 309,600	\$ 1.0550	\$ 1.0600	\$ 3,165.00	\$ 220	\$ 330	\$ 3,715.00	\$ 3,281.76	\$ 220	\$ 360	\$ 3,861.76	3.95%	\$ 146.76
Lantz/Elmsdale Serviced	\$ 400,000	\$ 412,800	\$ 1.0550	\$ 1.0600	\$ 4,220.00	\$ 220	\$ 330	\$ 4,770.00	\$ 4,375.68	\$ 220	\$ 360	\$ 4,955.68	3.89%	\$ 185.68
Elmsdale Partially Serviced	\$ 200,000	\$ 206,400	\$ 1.0300	\$ 1.0300	\$ 2,060.00	\$ 220	\$ -	\$ 2,280.00	\$ 2,125.92	\$ 220	\$ -	\$ 2,345.92	2.89%	\$ 65.92
Elmsdale Partially Serviced	\$ 300,000	\$ 309,600	\$ 1.0300	\$ 1.0300	\$ 3,090.00	\$ 220	\$ -	\$ 3,310.00	\$ 3,188.88	\$ 220	\$ -	\$ 3,408.88	2.99%	\$ 98.88
Elmsdale Partially Serviced	\$ 400,000	\$ 412,800	\$ 1.0300	\$ 1.0300	\$ 4,120.00	\$ 220	\$ -	\$ 4,340.00	\$ 4,251.84	\$ 220	\$ -	\$ 4,471.84	3.04%	\$ 131.84

* Wastewater Fee based on average consumption of 150 cubic metres (33,000 gallons) per year

TOTAL TAX RATE BURDEN - 2023 to 2024

District	Assessment		Total Tax Burden		% Increase	\$ Increase
	2023	2024	2023	2024		
Rural	\$ 80,000	\$ 82,560	\$ 1,044.00	\$ 1,070.37	2.53%	\$ 26.37
Rural	\$ 100,000	\$ 103,200	\$ 1,250.00	\$ 1,282.96	2.64%	\$ 32.96
Rural	\$ 200,000	\$ 206,400	\$ 2,280.00	\$ 2,345.92	2.89%	\$ 65.92
Rural	\$ 300,000	\$ 309,600	\$ 3,310.00	\$ 3,408.88	2.99%	\$ 98.88
Mt. Uniacke	\$ 100,000	\$ 103,200	\$ 1,174.80	\$ 1,205.35	2.60%	\$ 30.55
Mt. Uniacke	\$ 200,000	\$ 206,400	\$ 2,129.60	\$ 2,190.71	2.87%	\$ 61.11
Mt. Uniacke	\$ 300,000	\$ 309,600	\$ 3,084.40	\$ 3,176.06	2.97%	\$ 91.66
Mt. Uniacke	\$ 400,000	\$ 412,800	\$ 4,039.20	\$ 4,161.41	3.03%	\$ 122.21
Shubie Serviced	\$ 100,000	\$ 103,200	\$ 1,755.00	\$ 1,828.72	4.20%	\$ 73.72
Shubie Serviced	\$ 200,000	\$ 206,400	\$ 2,960.00	\$ 3,077.44	3.97%	\$ 117.44
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 103,200	\$ 1,280.00	\$ 1,313.92	2.65%	\$ 33.92
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 206,400	\$ 2,340.00	\$ 2,407.84	2.90%	\$ 67.84
Milford Serviced	\$ 100,000	\$ 103,200	\$ 1,585.00	\$ 1,644.16	3.73%	\$ 59.16
Milford Serviced	\$ 200,000	\$ 206,400	\$ 2,950.00	\$ 3,068.32	4.01%	\$ 118.32
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 103,200	\$ 1,280.00	\$ 1,313.92	2.65%	\$ 33.92
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 206,400	\$ 2,340.00	\$ 2,407.84	2.90%	\$ 67.84
Enfield Serviced	\$ 200,000	\$ 206,400	\$ 2,660.00	\$ 2,767.84	4.05%	\$ 107.84
Enfield Serviced	\$ 300,000	\$ 309,600	\$ 3,715.00	\$ 3,861.76	3.95%	\$ 146.76
Enfield Serviced	\$ 400,000	\$ 412,800	\$ 4,770.00	\$ 4,955.68	3.89%	\$ 185.68
Enfield Partially Serviced	\$ 200,000	\$ 206,400	\$ 2,232.00	\$ 2,296.38	2.88%	\$ 64.38
Enfield Partially Serviced	\$ 300,000	\$ 309,600	\$ 3,238.00	\$ 3,334.58	2.98%	\$ 96.58
Enfield Partially Serviced	\$ 400,000	\$ 412,800	\$ 4,244.00	\$ 4,372.77	3.03%	\$ 128.77
Lantz/Elmsdale Serviced	\$ 200,000	\$ 206,400	\$ 2,660.00	\$ 2,767.84	4.05%	\$ 107.84
Lantz/Elmsdale Serviced	\$ 300,000	\$ 309,600	\$ 3,715.00	\$ 3,861.76	3.95%	\$ 146.76
Lantz/Elmsdale Serviced	\$ 400,000	\$ 412,800	\$ 4,770.00	\$ 4,955.68	3.89%	\$ 185.68
Elmsdale Partially Serviced	\$ 200,000	\$ 206,400	\$ 2,280.00	\$ 2,345.92	2.89%	\$ 65.92
Elmsdale Partially Serviced	\$ 300,000	\$ 309,600	\$ 3,310.00	\$ 3,408.88	2.99%	\$ 98.88
Elmsdale Partially Serviced	\$ 400,000	\$ 412,800	\$ 4,340.00	\$ 4,471.84	3.04%	\$ 131.84

COMPARATIVE TAX RATES

	2023 Rate	2024 Rate	Increase (Decrease)
General Tax Rate - Residential*	\$ 0.2917	\$ 0.2980	\$ 0.0064
General Tax Rate - Resource*	\$ 0.2917	\$ 0.2980	\$ 0.0064
General Tax Rate - Commercial*	\$ 2.0517	\$ 2.0580	\$ 0.0064
General Tax Rate - Mandatory Provincial Funding*	\$ 0.2899	\$ 0.2817	\$ (0.0083)
General Tax Rate - RCMP Services**	\$ 0.2284	\$ 0.2303	\$ 0.0019
Waste Management Fee (Per Dwelling Unit)	\$ 220.00	\$ 220.00	
Commercial Serviced Levy Rate (R2)	\$ 0.6570	\$ 0.6250	\$ (0.0320)
Commercial Serviced Levy Rate - Milford (M2)	\$ 1.2000	\$ 1.2000	
Residential Serviced Levy Rate (R1)	\$ 0.0650	\$ 0.0700	\$ 0.0050
Residential Serviced Levy Rate - Shubenacadie (SR1)	\$ 0.1850	\$ 0.1900	\$ 0.0050
Residential Serviced Levy Rate - Milford (M1)	\$ 0.3450	\$ 0.3600	\$ 0.0150
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)	\$ 0.1250	\$ 0.1250	
Enfield Horne Settlement - Streetlights Rate (R3)	\$ 0.0160	\$ 0.0160	
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)	\$ 0.1400	\$ 0.1400	
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/cubic metre)(Full Recovery \$2.40)	\$ 2.20	\$ 2.40	\$ 0.20

* Mandatory Provincial Funding rate includes Education and Regional Library 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 = \$0.81; Total General Commercial tax rate = \$2.57
(these will be used for Provincial Reporting purposes)

ALL INCLUSIVE RATES:

	2023 Rate	2024 Rate	Increase (Decrease)
Elmsdale - Residential Serviced			
Urban Service Rate	\$ 0.0650	\$ 0.0700	
General Tax Rate - Residential	\$ 0.8100	\$ 0.8100	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 1.0550	\$ 1.0600	\$ 0.0050
Elmsdale - Commercial Serviced			
Urban Service Rate	\$ 0.6570	\$ 0.6250	
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5700	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 3.4070	\$ 3.3750	\$ (0.0320)
Enfield - Residential Serviced			
Urban Service Rate	\$ 0.0650	\$ 0.0700	
General Tax Rate - Residential	\$ 0.8100	\$ 0.8100	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 1.0550	\$ 1.0600	\$ 0.0050
Enfield - Residential Unserviced (Sidewalks/Streetlights)			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8100	\$ 0.8100	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 1.0300	\$ 1.0300	\$ -
Enfield/Grand Lake - Residential Unserviced (Streetlights only)			
Urban Service Rate	\$ 0.0160	\$ 0.0160	
General Tax Rate - Residential	\$ 0.8100	\$ 0.8100	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 1.0060	\$ 1.0060	\$ -
Enfield - Commercial Serviced			
Urban Service Rate	\$ 0.6570	\$ 0.6250	
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5700	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 3.4070	\$ 3.3750	\$ (0.0320)
Gore-Residential			
General Tax Rate - Residential	\$ 0.8100	\$ 0.8100	
Fire	\$ 0.2200	\$ 0.2200	
	\$ 1.0300	\$ 1.0300	\$ -

ALL INCLUSIVE RATES:

	2023 Rate	2024 Rate	Increase (Decrease)
Gore-Commercial			
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5700	
Fire	\$ 0.2200	\$ 0.2200	
	\$ 2.7900	\$ 2.7900	\$ -
Lantz - Residential Serviced			
Urban Service Rate	\$ 0.0650	\$ 0.0700	
General Tax Rate - Residential	\$ 0.8100	\$ 0.8100	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 1.0550	\$ 1.0600	\$ 0.0050
Lantz - Commercial Serviced			
Urban Service Rate	\$ 0.6570	\$ 0.6250	
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5700	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 3.4070	\$ 3.3750	\$ (0.0320)
Maitland-Residential			
General Tax Rate - Residential	\$ 0.8100	\$ 0.8100	
Fire	\$ 0.2200	\$ 0.2200	
	\$ 1.0300	\$ 1.0300	\$ -
Maitland-Commercial			
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5700	
Fire	\$ 0.2200	\$ 0.2200	
	\$ 2.7900	\$ 2.7900	\$ -
Milford-Residential Serviced			
Urban Service Rate	\$ 0.3450	\$ 0.3600	
General Tax Rate - Residential	\$ 0.8100	\$ 0.8100	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.3650	\$ 1.3800	\$ 0.0150
Milford-Residential Unserviced (streetlights/sidewalks)			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8100	\$ 0.8100	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0600	\$ 1.0600	\$ -



ALL INCLUSIVE RATES:

	2023 Rate	2024 Rate	Increase (Decrease)
Milford-Residential Unserviced (sidewalks only)			
Urban Service Rate	\$ 0.0200	\$ 0.0200	
General Tax Rate - Residential	\$ 0.8100	\$ 0.8100	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0400	\$ 1.0400	\$ -
Milford-Commercial Serviced			
Urban Service Rate	\$ 1.2000	\$ 1.2000	
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5700	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 3.9800	\$ 3.9800	\$ -
Mt Uniacke-Residential			
General Tax Rate - Residential	\$ 0.8100	\$ 0.8100	
Fire	\$ 0.1340	\$ 0.1340	
Mount Uniacke Recreation	\$ 0.0070	\$ 0.0070	
Safety Streetlights L10	\$ 0.0038	\$ 0.0038	
	\$ 0.9548	\$ 0.9548	\$ -
Mt Uniacke-Commercial			
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5700	
Fire	\$ 0.1340	\$ 0.1340	
Mount Uniacke Recreation	\$ 0.0070	\$ 0.0070	
Street Lights	\$ 0.0200	\$ 0.0200	
	\$ 2.7310	\$ 2.7310	\$ -
Nine Mile River-Residential			
General Tax Rate - Residential	\$ 0.8100	\$ 0.8100	
Street Lights	\$ 0.0200	\$ 0.0200	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0400	\$ 1.0400	\$ -
Noel-Residential			
General Tax Rate - Residential	\$ 0.8100	\$ 0.8100	
Fire	\$ 0.2200	\$ 0.2200	
	\$ 1.0300	\$ 1.0300	\$ -
Noel-Commercial			
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5700	
Fire	\$ 0.2200	\$ 0.2200	
	\$ 2.7900	\$ 2.7900	\$ -

ALL INCLUSIVE RATES:

	2023 Rate	2024 Rate	Increase (Decrease)
Rawdon-Residential With Streetlights			
General Tax Rate - Residential	\$ 0.8100	\$ 0.8100	
Fire	\$ 0.2300	\$ 0.2300	
Street Lights	\$ 0.0430	\$ 0.0430	
	\$ 1.0830	\$ 1.0830	\$ -
Rawdon-Residential Without Streetlights			
General Tax Rate - Residential	\$ 0.8100	\$ 0.8100	
Fire	\$ 0.2300	\$ 0.2300	
	\$ 1.0400	\$ 1.0400	\$ -
Rawdon-Commercial With Streetlights			
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5700	
Fire	\$ 0.2300	\$ 0.2300	
Street Lights	\$ 0.0430	\$ 0.0430	
	\$ 2.8430	\$ 2.8430	\$ -
Rawdon-Commercial Without Streetlights			
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5700	
Fire	\$ 0.2300	\$ 0.2300	
	\$ 2.8000	\$ 2.8000	\$ -
Shubenacadie-Residential Serviced			
Urban Service Rate	\$ 0.1850	\$ 0.1900	
General Tax Rate - Residential	\$ 0.8100	\$ 0.8100	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.2050	\$ 1.2100	\$ 0.0050
Shubenacadie-Residential Unserviced (streetlights/sidewalks)			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8100	\$ 0.8100	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0600	\$ 1.0600	\$ -
Shubenacadie-Residential Unserviced (sidewalks only)			
Urban Service Rate	\$ 0.0200	\$ 0.0200	
General Tax Rate - Residential	\$ 0.8100	\$ 0.8100	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0400	\$ 1.0400	\$ -
Shubenacadie-Commercial Serviced			
Urban Service Rate	\$ 0.6570	\$ 0.6250	
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5700	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 3.4370	\$ 3.4050	\$ (0.0320)

URBAN SERVICE RATES

	2023/2024		2024/2025
	Projection	Budget	Budget
Revenues			
Residential Serviced Levy	\$ 624,667	\$ 626,168	\$ 743,061
Wastewater Management Fee	1,256,269	1,234,000	1,394,000
Differential Rate Shubie/Milford	132,172	132,172	141,332
Commercial Serviced Levy	637,357	639,319	707,311
Outside Serviced Area Levy	37,512	37,716	41,466
Grant from Deed Transfer Tax	430,800	430,800	444,586
Sewer Usage Revenue	8,300	8,300	8,300
Sewer Hook-Up Revenue	58,000	58,500	62,500
Federal Properties - Grant in Lieu	8,371	7,570	8,130
Irving Servicing Agreement	132,723	121,500	132,723
Obligatory Infra Revenue	110,082	75,000	75,000
	\$ 3,436,253	\$ 3,371,046	\$ 3,758,409
Expenditures			
Operating Costs	\$ 2,334,189	\$ 2,298,728	\$ 2,507,941
Professional Fees	48,582	13,500	309,300
Streetlights Expense	51,319	54,900	60,012
Hydrant Expense	554,705	566,446	650,091
Debt charges - Sidewalks	402,639	402,639	410,626
Debt charges - Sewers	142,986	142,986	231,971
Debt charges - Streetlights	36,142	36,142	36,096
Transfers to/(from) Reserves	(144,295)	(144,295)	(447,628)
	\$ 3,426,267	\$ 3,371,046	\$ 3,758,409
Operating (Income) Loss	\$ (9,986)	\$ -	\$ -

ASSESSMENT VALUES AND RATES	One € Raises	2023/2024		2024/2025 USR Rates
		USR Rates	Increase/ (Decrease)	
Residential Serviced Levy (R1-SR1-M1)	\$ 90,549			
Wastewater Management Fee		\$ 2.20	\$ 0.20	\$ 2.40
Commercial Serviced Levy (R2 & SR2)	\$ 11,095			
Milford/Shubenacadie (SW/SL-R4)	\$ 5,612			
Milford SW Only (R5)	\$ 3,539			
Enfield/Elmsdale/Shubenacadie SW Only (R6)	\$ 5,970			
Reg'l Residential Serviced Levy	R1	\$ 0.220	\$ 0.015	\$ 0.235
Adjustment for Wastewater Fee		\$ (0.155)	\$ (0.010)	\$ (0.165)
Billable Regional Residential USR		\$ 0.065		\$ 0.070
Shubie Residential Serviced Levy	SR1	\$ 0.220	\$ 0.015	\$ 0.235
Shubie USR Surcharge		\$ 0.120		\$ 0.120
Adjustment for Wastewater Fee		\$ (0.155)	\$ (0.010)	\$ (0.165)
Billable Shubie Residential USR		\$ 0.185		\$ 0.190
Milford Residential Serviced Levy	MR1	\$ 0.220	\$ 0.015	\$ 0.235
Milford USR Surcharge		\$ 0.125		\$ 0.125
Adjustment for Wastewater Fee		\$ -		\$ -
Billable Milford Residential USR		\$ 0.345		\$ 0.360
Reg'l & Shubie Commercial Serviced Levy	R2	\$ 1.200		\$ 1.200
Adjustment for Wastewater Fee		\$ (0.543)	\$ (0.032)	\$ (0.575)
Billable Regl/Shub Commercial USR		\$ 0.657		\$ 0.625
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 2024/2025 reflects an increase of 0.5 of a cent to the residential serviced rate (1.5¢ for Milford residents who do not pay the Wastewater Management Fee (WMF) and decrease to the commercial serviced rate of 3.2¢. These rate impacts are offset by an increase in the WMF (see below).

There are customers outside of the urban serviced area that are charged nominal rates for streetlight and sidewalk services. The budget for 2024/2025 was prepared with no changes to these rates:

- All residents in the Milford and Shubenacadie sidewalk and streetlight areas will be charged 4¢, the same as 2023/2024.
- All residents in the corridor who pay for sidewalks only will pay 2¢, the same as 2023/2024.

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. In 2023/2024, Council approved an annual escalation factor based on CPI. The draft 2024/2025 budget has been prepared with a CPI increase of 3.2%. The total transfer to the USR in the draft budget is \$444,586.

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 2024, there is an increase of 20 cents to the WWMF - the charge will be \$2.40 per cubic metre.

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 \$650,091 (2023 Budget: \$566,446), based on the formula approved by the NSUARB.

DEBT CHARGES

In 2024 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 2024, \$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 repayment.

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	2023/2024		2024/2025
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (30,559)	\$ (30,547)	\$ (33,665)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 23,068	\$ 26,068	\$ 28,167
Transfer to (from) reserves	\$ 7,491	\$ 4,479	\$ 5,498
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2023	2023	2024
Assessment - Enfield Horne Settlement	\$ 190,993,750	\$ 190,920,200	\$ 210,403,500
R3 Rate - Enfield Horne Settlement	\$ 0.016	\$ 0.016	\$ 0.016

Mount Uniacke Park/Subdivision	2023/2024		2024/2025
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (6,949)	\$ (6,926)	\$ (8,402)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 4,954	\$ 4,726	\$ 12,099
Transfer to (from) reserves	\$ 1,995	\$ 2,200	\$ (3,697)
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2023	2023	2024
Assessment - Mount Uniacke	\$ 34,745,000	\$ 34,630,400	\$ 42,010,700
L9 Rate - Mount Uniacke	\$ 0.020	\$ 0.020	\$ 0.020

Mount Uniacke Safety Lights	2023/2024		2024/2025
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (17,655)	\$ (17,598)	\$ (19,904)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 13,416	\$ 13,619	\$ 15,059
Transfer to (from) reserves	\$ 4,239	\$ 3,979	\$ 4,845
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2023	2023	2024
Assessment - Mount Uniacke	\$ 464,605,263	\$ 463,094,100	\$ 523,779,700
L10 Rate - Mount Uniacke	\$ 0.0038	\$ 0.0038	\$ 0.0038

OTHER STREETLIGHT AREA RATES (CONTINUED)

Nine Mile River Streetlights	2023/2024		2024/2025
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (47,374)	\$ (47,357)	\$ (51,992)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 36,241	\$ 40,791	\$ 42,785
Transfer to (from) reserves	\$ 11,133	\$ 6,566	\$ 9,207
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2023	2023	2024
Assessment - Nine Mile River	\$ 236,870,000	\$ 236,785,600	\$ 259,961,400
LN9 Rate - Nine Mile River	\$ 0.020	\$ 0.020	\$ 0.020

Rawdon Streetlights	2023/2024		2024/2025
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (4,101)	\$ (4,101)	\$ (4,503)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 5,280	\$ 3,279	\$ 3,431
Transfer to (from) reserves	\$ (1,179)	\$ 822	\$ 1,072
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2023	2023	2024
Assessment - Rawdon	\$ 9,537,209	\$ 9,538,100	\$ 10,473,000
L8 Rate - Rawdon	\$ 0.043	\$ 0.043	\$ 0.043

FIRE DEPARTMENT AREA RATES

Department	Work Order #	Estimated Assessment 24/25 as per Simulation	Estimated Levy 24/25	Actual Levy 23/24	Difference in Levy 23/24 & 24/25	Fire Levy Code	Estimated Rate 24/25	Actual Rate 23/24
Enfield	100000134	\$ 594,915,300	\$ 832,881	\$ 746,295	\$ 86,586	K1	0.14	0.14
Elmsdale	100000135	\$ 409,764,100	\$ 573,670	\$ 515,263	\$ 58,407	K2	0.14	0.14
Lantz	100000136	\$ 274,256,500	\$ 383,959	\$ 328,247	\$ 55,712	K3	0.14	0.14
Milford	100000137	\$ 116,606,000	\$ 198,230	\$ 179,658	\$ 18,572	K4	0.17	0.17
Shubenacadie	100000138	\$ 167,139,200	\$ 284,137	\$ 261,244	\$ 22,893	K5	0.17	0.17
Maitland	100000139	\$ 63,001,900	\$ 138,604	\$ 128,132	\$ 10,472	K6	0.22	0.22
Noel	100000140	\$ 69,875,100	\$ 153,725	\$ 141,955	\$ 11,770	K7	0.22	0.22
Walton	100000141	\$ 22,324,800	\$ 49,115	\$ 44,976	\$ 4,139	K8	0.22	0.22
Gore	100000142	\$ 49,497,100	\$ 108,894	\$ 99,809	\$ 9,085	G1	0.22	0.22
Kennetcook	100000143	\$ 55,904,800	\$ 122,991	\$ 116,164	\$ 6,827	G2	0.22	0.22
Nine Mile River	100000144	\$ 134,775,000	\$ 229,118	\$ 213,117	\$ 16,001	G3	0.17	0.17
Rawdon	100000145	\$ 80,745,700	\$ 185,715	\$ 170,074	\$ 15,641	G4	0.23	0.23
Mount Uniacke	100000146	\$ 572,885,300	\$ 767,666	\$ 675,785	\$ 91,881	G5	0.134	0.134
Brooklyn	100000147	\$ 39,242,100	\$ 86,333	\$ 73,853	\$ 12,480	G6	0.22	0.22
TOTAL			\$4,115,038	\$ 3,694,572	\$ 420,466			

All fire rates remain unchanged in the 2024/2025 budget.



SPORTSPLEX OPERATIONS BUDGET

SPORTSPLEX REVENUES & EXPENSES	2023/2024 Projection	2023/2024 Budget	2024/2025 Budget
5031 PROGRAM REVENUE (TAXABLE)	\$ (1,067,030)	\$ (1,067,030)	\$ (1,152,125)
5020 SPONSORSHIPS/DONATIONS	\$ (239,655)	\$ (239,655)	\$ (253,130)
* SALE OF SERVICES	\$ (1,306,685)	\$ (1,306,685)	\$ (1,405,255)
5040 FACILITY RENTALS	\$ (45,237)	\$ (45,237)	\$ (51,044)
5046 PRODUCT SALES (TAXABLE)	\$ (160,776)	\$ (160,776)	\$ (212,068)
5426 MISCELLANEOUS REVENUE	\$ (4,080)	\$ (4,080)	\$ (3,780)
* REVENUE FROM OWN SOURCES	\$ (210,093)	\$ (210,093)	\$ (266,892)
** REVENUES	\$ (1,516,778)	\$ (1,516,778)	\$ (1,672,147)
* SALARIES/HONORARIUMS & BENEFITS	\$ 557,131	\$ 557,131	\$ 608,795
* SUPPLIES	\$ 16,249	\$ 16,249	\$ 9,705
7115 INVENTORY / GOODS FOR RESALE	\$ 78,599	\$ 78,599	\$ 99,178
8035 PROGRAMS MATERIALS/SUPPLIES	\$ 190,200	\$ 190,200	\$ 189,935
6100 ADVERTISING	\$ 2,250	\$ 2,250	\$ 1,900
6115 TELEPHONE	\$ 14,640	\$ 14,640	\$ 20,796
6150 INSURANCE	\$ 91,440	\$ 91,440	\$ 105,996
8137 BAD DEBT EXPENSE	\$ 2,500	\$ 2,500	\$ 3,500
* OTHER OPERATIONAL COSTS	\$ 379,629	\$ 379,629	\$ 421,305
8050 SNOW REMOVAL	\$ 36,800	\$ 36,800	\$ 36,800
8055 JANITORIAL	\$ 20,937	\$ 20,937	\$ 22,729
8100 PROFESSIONAL SERVICES	\$ 14,400	\$ 14,400	\$ 5,520
* SERVICES ACQUIRED	\$ 72,137	\$ 72,137	\$ 65,049
7590 FUEL (GAS/DIESEL)	\$ 32,979	\$ 32,979	\$ 36,536
* OTHER OPERATIONAL COSTS	\$ 32,979	\$ 32,979	\$ 36,536
6175 HEATING FUEL	\$ 33,603	\$ 33,603	\$ 49,695
6180 POWER	\$ 313,727	\$ 313,727	\$ 314,339
6185 WATER	\$ 10,500	\$ 10,500	\$ 16,500
7040 BLDG REPAIRS & MAINT	\$ 45,300	\$ 45,300	\$ 49,345
7105 PLANT & EQUIPMENT MAINTENANCE	\$ 15,850	\$ 15,850	\$ 85,788
* BUILDINGS/PLANTS/PROPERTY	\$ 418,980	\$ 418,980	\$ 515,667
8160 DONATIONS TO CHARITY	\$ 1,130	\$ 1,130	\$ 1,205
* GRANTS TO GROUPS	\$ 1,130	\$ 1,130	\$ 1,205
9620 APPROP SRF OP	\$ 38,543	\$ 38,543	\$ 9,885
* TRANSFERS TO OWN RESERVES	\$ 38,543	\$ 38,543	\$ 9,885
9010 INTEREST ON SHORT TERM BORROWING	\$ -	\$ -	\$ 4,000
* FISCAL SERVICES/DEBT	\$ -	\$ -	\$ 4,000
** EXPENSES	\$ 1,516,778	\$ 1,516,778	\$ 1,672,147
*** TOTAL EXPENDITURE (REVENUE)	\$ -	\$ -	\$ -

NON-DEPARTMENTAL REVENUE & EXPENSES

GENERAL REVENUE

GENERAL REVENUE	2023/2024 Projection	2023/2024 Budget	2024/2025 Budget
4000 RESIDENTIAL TAXES	\$ (17,570,435)	\$ (17,590,841)	\$ (19,508,270)
4001 COMMERCIAL TAXES	\$ (4,262,283)	\$ (4,285,799)	\$ (5,134,947)
4002 RESOURCE TAXES	\$ (499,843)	\$ (500,911)	\$ (579,536)
4010 FOREST PROPERTY	\$ (23,063)	\$ (23,063)	\$ (23,026)
4012 FOREST PROPERTY	\$ (43,402)	\$ (43,513)	\$ (43,242)
4018 WIND FARM TAX	\$ (83,854)	\$ (83,854)	\$ (84,692)
4030 EAST HANTS SPORTSPLEX LEVY	\$ (577,239)	\$ (578,510)	\$ (644,981)
4070 BELL GRANT	\$ (105,202)	\$ (103,650)	\$ (105,200)
4090 DEED TRANSFER TAX	\$ (3,200,000)	\$ (1,875,000)	\$ (2,123,000)
4110 FRONTAGE CHARGES	\$ (13,584)	\$ (13,584)	\$ (13,283)
4850 WASTE TRANSFER DU FEE	\$ (2,424,642)	\$ (2,439,360)	\$ (2,467,960)
4351 NOVA SCOTIA POWER	\$ (5,138)	\$ (3,500)	\$ (4,600)
5555 HST OFFSET PAYMENT	\$ (78,012)	\$ (92,410)	\$ (90,340)
* TAXES	\$ (28,886,697)	\$ (27,633,995)	\$ (30,823,077)
4300 CROWN LANDS GRANT IN LIEU	\$ (44,668)	\$ (44,668)	\$ (44,668)
4301 FEDERAL PROPERTY - GRANT IN LIEU	\$ (37,658)	\$ (35,100)	\$ (36,400)
4320 PROVINCIAL PROPERTY GRANT IN LIEU	\$ (139,150)	\$ (134,529)	\$ (139,150)
* GRANTS IN LIEU	\$ (221,476)	\$ (214,297)	\$ (220,218)
4360 ADMINISTRATION FEES	\$ (562,741)	\$ (619,613)	\$ (694,796)
4361 NSF FEES	\$ (250)	\$ (200)	\$ (200)
5031 PROGRAM REVENUE (TAXABLE)	\$ (1,067,030)	\$ (1,067,030)	\$ (1,152,125)
4700 TAX CERTIFICATES	\$ (46,922)	\$ (45,000)	\$ (49,000)
4751 RECORDS INQUIRIES	\$ (60,830)	\$ (62,000)	\$ (55,200)
5020 SPONSORSHIPS/DONATIONS	\$ (241,055)	\$ (240,655)	\$ (254,130)
* SALE OF SERVICES	\$ (1,978,828)	\$ (2,034,498)	\$ (2,205,451)

NON-DEPARTMENTAL REVENUE & EXPENSES (CONTINUED)

GENERAL REVENUE	2023/2024 Projection	2023/2024 Budget	2024/2025 Budget
5040 FACILITY RENTALS	\$ (45,237)	\$ (45,237)	\$ (51,044)
5046 PRODUCT SALES (TAXABLE)	\$ (160,776)	\$ (160,776)	\$ (212,068)
5151 PROTECTIVE SERVICES FINES	\$ (28,200)	\$ (21,500)	\$ (24,900)
5351 RETURN ON INVESTMENTS	\$ (240,000)	\$ (240,000)	\$ (240,000)
5401 INTEREST ON OUTSTANDING TAXES	\$ (176,350)	\$ (155,000)	\$ (166,000)
5401 INTEREST ON OUTSTANDING TAXES	\$ (9,630)	\$ (8,380)	\$ (8,080)
5450 INTEREST ON OTHER RECEIVABLES	\$ (1,500)	\$ (500)	\$ (1,000)
* REVENUE FROM OWN SOURCES	\$ (661,693)	\$ (631,393)	\$ (703,092)
5440 FARM PROPERTY ACREAGE	\$ (131,752)	\$ (124,740)	\$ (135,705)
5540 STUDENT/EMPLOYMENT FUNDING	\$ (3,307)	\$ -	\$ -
* TRANSFERS FROM OTHER GOVTS/AGENCIES	\$ (135,059)	\$ (124,740)	\$ (135,705)
5825 OTHER TRANSFERS	\$ (440,700)	\$ (440,700)	\$ (433,600)
* TRANSFER FROM OWN RESERVE/AGENCIES	\$ (440,700)	\$ (440,700)	\$ (433,600)
** REVENUES	\$ (32,324,453)	\$ (31,079,623)	\$ (34,521,143)
*** TOTAL REVENUE	\$ (32,324,453)	\$ (31,079,623)	\$ (34,521,143)

TRANSFERS & APPROPRIATIONS

TRANSFERS AND APPROPRIATIONS*	2023/2024 Projection	2023/2024 Budget	2024/2025 Budget
4345 FIRE PROTECTION	\$ (3,698,648)	\$ (3,698,648)	\$ (4,115,038)
* TAXES	\$ (3,698,648)	\$ (3,698,648)	\$ (4,115,038)
5031 PROGRAM REVENUE (TAXABLE)	\$ (1,067,030)	\$ (1,067,030)	\$ (1,152,125)
5020 SPONSORSHIPS/DONATIONS	\$ (239,655)	\$ (239,655)	\$ (253,130)
* SALE OF SERVICES	\$ (1,306,685)	\$ (1,306,685)	\$ (1,405,255)
4346 FIRE DEBT CHARGE RECOVERY REVENUE	\$ (160,563)	\$ (160,563)	\$ (3,900)
5040 FACILITY RENTALS	\$ (45,237)	\$ (45,237)	\$ (51,044)
5046 PRODUCT SALES (TAXABLE)	\$ (160,776)	\$ (160,776)	\$ (212,068)
5426 MISCELLANEOUS REVENUE	\$ (4,080)	\$ (4,080)	\$ (3,780)
* REVENUE FROM OWN SOURCES	\$ (370,656)	\$ (370,656)	\$ (270,792)
** REVENUES	\$ (5,375,989)	\$ (5,375,989)	\$ (5,791,085)
* SALARIES/HONORARIUMS & BENEFITS	\$ 577,368	\$ 577,368	\$ 626,819
* STAFF TRAINING AND EDUCATION	\$ 10,000	\$ 10,000	\$ 10,000
* SUPPLIES	\$ 17,249	\$ 17,249	\$ 10,705
7115 INVENTORY / GOODS FOR RESALE	\$ 78,599	\$ 78,599	\$ 99,178
8035 PROGRAMS MATERIALS/SUPPLIES	\$ 190,200	\$ 190,200	\$ 189,935
6100 ADVERTISING	\$ 2,250	\$ 2,250	\$ 1,900
6115 TELEPHONE	\$ 14,640	\$ 14,640	\$ 20,796
6150 INSURANCE	\$ 91,440	\$ 91,440	\$ 105,996
6160 PROMOTION	\$ 20,000	\$ 20,000	\$ 4,500
8137 BAD DEBT EXPENSE	\$ 2,500	\$ 2,500	\$ 3,500
* OTHER OPERATIONAL COSTS	\$ 399,629	\$ 399,629	\$ 425,805
6097 LEGAL SERVICES	\$ 814	\$ -	\$ -
6195 FIRE PROTECTION	\$ 3,698,648	\$ 3,698,648	\$ 4,115,038
8050 SNOW REMOVAL	\$ 36,800	\$ 36,800	\$ 36,800
8055 JANITORIAL	\$ 20,937	\$ 20,937	\$ 22,729
8100 PROFESSIONAL SERVICES	\$ 30,050	\$ 30,050	\$ 23,020
* SERVICES ACQUIRED	\$ 3,787,249	\$ 3,786,435	\$ 4,197,587
7590 FUEL (GAS/DIESEL)	\$ 32,979	\$ 32,979	\$ 36,536
* VEHICLES	\$ 32,979	\$ 32,979	\$ 36,536

TRANSFERS & APPROPRIATIONS (CONTINUED)

TRANSFERS AND APPROPRIATIONS*	2023/2024 Projection	2023/2024 Budget	2024/2025 Budget
6175 HEATING FUEL	\$ 33,603	\$ 33,603	\$ 49,695
6180 POWER	\$ 313,727	\$ 313,727	\$ 314,339
6185 WATER	\$ 10,500	\$ 10,500	\$ 16,500
7040 BLDG REPAIRS & MAINT	\$ 45,300	\$ 45,300	\$ 49,345
7105 PLANT & EQUIPMENT MAINTENANCE	\$ 15,850	\$ 15,850	\$ 85,788
* BUILDINGS/PLANTS/PROPERTY	\$ 418,980	\$ 418,980	\$ 515,667
8150 GRANTS/SUBSIDIES TO ORGANIZATIONS	\$ 291,894	\$ 66,894	\$ 69,035
8160 DONATIONS TO CHARITY	\$ 1,130	\$ 1,130	\$ 1,205
* GRANTS TO GROUPS	\$ 293,024	\$ 68,024	\$ 70,240
8195 PUBLIC HOUSING/SENIOR CITIZENS	\$ 95,111	\$ 95,111	\$ -
9650 APPROPRIATION TO SCHOOL BOARD	\$ 6,398,653	\$ 6,398,653	\$ 7,378,570
9660 APPROPRIATION TO REGIONAL LIBRARY	\$ 169,300	\$ 169,300	\$ 169,300
9670 APPROPRIATION TO AREA RATES	\$ 430,800	\$ 430,800	\$ 444,586
9725 RCMP	\$ 5,601,818	\$ 5,482,662	\$ 6,171,253
9727 CORRECTIONS	\$ 299,208	\$ 295,900	\$ -
* TRANSFERS TO AGENCIES	\$ 12,994,890	\$ 12,872,426	\$ 14,163,709
9610 APPROP SRF CAPITAL	\$ (85,940)	\$ 10,600	\$ 10,600
9620 APPROP SRF OP	\$ (2,239,976)	\$ (1,183,632)	\$ (1,404,964)
9630 APPROPRIATION TO CAPITAL FUND	\$ 60,000	\$ 60,000	\$ 60,000
* TRANSFERS TO OWN RESERVES	\$ (2,265,916)	\$ (1,113,032)	\$ (1,334,364)
9010 INTEREST ON SHORT TERM BORROWING	\$ -	\$ -	\$ 4,000
9035 INTEREST ON LANTZ FIRE DEPT DEBT	\$ 4,713	\$ 4,713	\$ -
9116 INTEREST ON SPORTSPLEX DEBT	\$ 107,963	\$ 107,963	\$ 98,094
9118 INTEREST ON HOSPITAL DEBT	\$ 27,128	\$ 27,128	\$ 15,502
9130 PRINCIPAL ON BUILDING DEBT	\$ 430,000	\$ 430,000	\$ 430,000
9135 PRINCIPAL ON LANTZ FIRE DEPT DEBT	\$ 151,950	\$ 151,950	\$ -
9150 PRINCIPAL ON PAVING DEBT	\$ 41,800	\$ 41,800	\$ 41,800
9185 PRINCIPAL ON STORM WATER DEBT	\$ 29,440	\$ 29,440	\$ -
9200 PRINCIPAL ON INDUSTRIAL PARK DEBT	\$ 250,392	\$ 250,392	\$ 250,625
9205 PRINCIPAL ON STREETLIGHT DEBT	\$ 87	\$ 87	\$ 90
9226 PRINCIPAL ON TOURISM DEBT	\$ 28,000	\$ 28,000	\$ 28,000
9226 DEBENTURE ISSUANCE COSTS	\$ 3,045	\$ 3,045	\$ 2,938
9228 PRINCIPAL ON HOSPITAL DEBT	\$ 42,166	\$ 42,166	\$ 146,686
9229 PRINCIPAL ON SPORTSPLEX DEBT	\$ 242,357	\$ 242,357	\$ 252,135
* FISCAL SERVICES/DEBT	\$ 1,359,041	\$ 1,359,041	\$ 1,269,870
** EXPENSES	\$ 17,624,493	\$ 18,429,099	\$ 19,992,574
*** TOTAL EXPENDITURE (REVENUE)	\$ 12,248,504	\$ 13,053,110	\$ 14,201,489

*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 2024/2025 are \$15,224 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:

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 2024/2025 has been prepared with an overall increase of 15.3% 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. On top of the payment to the regional board, the Municipality bears the facility costs (represented in the Parks, Recreation & Culture 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 15 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, 2024, the policing model reflects 28 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 \$214,592 (2023: \$196,814), including shared services. This represents a 9.03% increase for 2024/2025. The proposed budget includes a total of \$28,672 for the cost of DNA services and an expense for prosecution services related to traffic tickets. As of April 1, 2024, per the policing model, there will be two additional administrative positions in place as a two year pilot project, to reduce the administrative burden on the officers for court work and related documentation.

Low Income Housing & Corrections

In the past, municipalities have contributed annually towards the net operating loss of public housing as well as corrections. As part of the renegotiated Service Exchange Agreement (MOU), housing and corrections is now fully funded by the Province and the transfers have been eliminated from the 2024/2025 budget. This has resulted in savings of \$95,111 for housing and \$299,208 for corrections.

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 development work in the business parks.

East Hants Sportsplex

The Municipality took ownership of the East Hants Sportsplex (EHSP) in 2021. The EHSP is independently operated by the East Hants Arena Association (EHAA). The Association's budget is incorporated into East Hants financials and Council continues to collect an area rate to pay for the debt associated with the building and any operating losses incurred by the EHAA.



TRANSFERS TO AND FROM RESERVES

The following are budgeted transfers to and from reserves for fiscal 2024/2025:

	Budget 2024/2025		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	\$ 125,000		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
Transportation - General	\$ 144,000		fiscalserv
Planning Studies	\$ 20,000		fiscalserv
Sportsplex Variance	\$ 302,209		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 - Physician Recruitment		\$ (10,000)	fiscalserv
CAO's Office - Mount Uniacke Brand		\$ (6,000)	fiscalserv
CAO's Office - Corporate Photography		\$ (5,000)	fiscalserv
CAO's Office - Professional Fees		\$ (18,000)	fiscalserv
CAO's Office - Advertising HR		\$ (6,000)	fiscalserv
CAO's Office - Accessibility Materials		\$ (6,000)	fiscalserv
CAO's Office - Election		\$ (143,000)	fiscalserv

General Fund - OPERATING GL 9620 (Cont'd)	Budget 2024/2025		Cost Centre
	To Reserve	From Reserve	
COUNCIL - Training		\$ (11,500)	fiscalserv
COUNCIL - Engage NS		\$ (15,000)	fiscalserv
COUNCIL - Familiarization Bus Tour		\$ (5,000)	fiscalserv
CORP SERV - Infotech Hardware		\$ (10,000)	fiscalserv
CORP SERV - Infotech Hardware Staff Laptops		\$ (216,000)	fiscalserv
CORP SERV - Infotech Hardware Firewall Upgrades		\$ (4,000)	fiscalserv
CORP SERV - Infotech Hardware Host Server		\$ (20,000)	fiscalserv
CORP SERV - Senior Systems Analyst Upgrade		\$ (2,000)	fiscalserv
CORP SERV - Infotech Hardware - Tablet		\$ (1,500)	fiscalserv
CORP SERV - Infotech Hardware - Network/Zoom		\$ (14,000)	fiscalserv
CORP SERV - Infotech Hardware - Desk Phones		\$ (30,000)	fiscalserv
CORP SERV - Cell Phone Replacement		\$ (5,000)	fiscalserv
CORP SERV - Telephone Contingency		\$ (23,000)	fiscalserv
CORP SERV - Mobile Device Management		\$ (9,500)	fiscalserv
CORP SERV - Infotech Computer Support		\$ (5,000)	fiscalserv
CORP SERV - Microsoft 365 Support		\$ (63,706)	fiscalserv
CORP SERV - Service Management		\$ (10,000)	fiscalserv
CORP SERV - Infotech Cybersecurity		\$ (26,000)	fiscalserv
CORP SERV - Microsoft 365 Transition Planning		\$ (10,000)	fiscalserv
CORP SERV - Training Asset Management		\$ (3,000)	fiscalserv
CORP SERV - Real Estate Portfolio Management		\$ (20,000)	fiscalserv
CORP SERV - Program Review & DAR		\$ (40,000)	fiscalserv
CORP SERV - Disposal of Property Migration/Registry Fees		\$ (36,500)	fiscalserv
CORP SERV - Physical Security Audit		\$ (60,000)	fiscalserv
CORP SERV - Chairs		\$ (800)	fiscalserv
CORP SERV - Business Planning Program		\$ (10,000)	fiscalserv
CORP SERV - Transit Pre Pilot Implementation		\$ (75,000)	fiscalserv
FINANCE - Special Pension Payment		\$ (188,297)	fiscalserv
I&O - Organics Carts		\$ (80,000)	fiscalserv
I&O - Environment - C & D cell assessment		\$ (50,000)	fiscalserv
I&O - 2024 Truck Magnet Camera		\$ (1,400)	fiscalserv
I&O - Cameras		\$ (3,000)	fiscalserv
I&O - Roofing Sed Pond		\$ (7,500)	fiscalserv
I&O - Special Projects Coordinator		\$ (11,000)	fiscalserv
I&O - Snow Removal Roads		\$ (60,000)	fiscalserv
I&O - Flood Risk Mitigation Study		\$ (50,000)	fiscalserv
P&D - Lantz Planning Strategy		\$ (60,000)	fiscalserv
P&D - Lantz Planning Strategy		\$ (70,000)	fiscalserv
P&D - Shubie Parking Plan		\$ (46,350)	fiscalserv
P&D - Groundwater Study Mount Uniacke		\$ (21,000)	fiscalserv
P&D - Planning Laser Fische Implementation		\$ (1,500)	fiscalserv

General Fund - OPERATING GL 9620 (Cont'd)	Budget 2024/2025		Cost Centre
	To Reserve	From Reserve	
P&D - Conference Registration		\$ (2,240)	fiscalserv
P&D - Building Official		\$ (40,000)	fiscalserv
P&D - Bldg Inspector		\$ (15,000)	fiscalserv
P&D - EMO Conference		\$ (6,800)	fiscalserv
P&D - EMO Starlink		\$ (12,668)	fiscalserv
PRC - LEMC Facility Condition Assessment		\$ (34,000)	fiscalserv
PRC - Elmsdale Former School Operations (net of revenue)		\$ (60,889)	fiscalserv
PRC - Eco-Counter		\$ (4,500)	fiscalserv
PRC - Replacement of Signs		\$ (10,000)	fiscalserv
PRC - Fundy Tidal Reinststate Septic System		\$ (8,000)	fiscalserv
PRC - Recreation Access Program		\$ (15,000)	fiscalserv
PRC - Recreation Facility Master Plan		\$ (20,000)	fiscalserv
PRC - Aquatic Wages		\$ (40,000)	fiscalserv
PRC - Aquatic Program Equipment		\$ (7,000)	fiscalserv
PRC - Aquatic Centre Operations		\$ (22,000)	fiscalserv
PRC - Aquatic Centre Equipment		\$ (7,500)	fiscalserv
PRC - Kitchen Appliances		\$ (2,000)	fiscalserv
PRC - Jorphie & Shubie Docks		\$ (10,000)	fiscalserv
Special Pension Payments	\$ 30,000		fiscalserv
RCMP		\$ (200,000)	fiscalserv
Transfer to (from) Contingency	\$ 1,957		fiscalserv
Debt Reduction Waste Management		\$ (393,689)	fiscalserv
Balloon Payment Hospital		\$ (112,300)	fiscalserv
Total FISCALSERV GL 9620		\$ (1,414,973)	

General Fund - OPERATING GL 9620 (Cont'd)			
Fire Risk Assessment-Emergency Grant Fund		\$ (17,500)	fireexp
Volunteer Fire Fighter Recruitment Promotion		\$ (4,500)	fireexp
Emergency Fire Grant Reserve	\$ 15,224		fireexp
Self-insuring TMR2 Radios	\$ 3,000		fireexp
Traumatic Event Counselling Fund	\$ 3,900		fireexp
Total FIREEXP GL 9620	\$ 124		
Building repairs - LMC	\$ 20,000		rescntrexp
Total RESCNTREXP GL 9620	\$ 20,000		

General CAPITAL OUT OF REVENUE - GL 9630			
East Uniacke Playground (Charles Dr)	\$ 60,000		fiscalserv
Total FISCALSERV GL 9630	\$ 60,000		

Other Lights - Operating Reserve GL 9620	\$ 16,925		fisclights
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Urban Service Rate Reserve Transfers General Fund - CAPITAL GL 9610	Budget 2024/2025		Cost Centre
	To Reserve	From Reserve	
Gas Tax Funds for Sidewalk/Sewer Debt		\$ (433,600)	fiscalcsr
Total FISCAL CSR GL 9610		\$ (433,600)	

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	\$ 40,300		fiscalcsr
Lagoon Vegetative Growth	\$ 6,000		fiscalcsr
Wastewater Truck	\$ 30,000		fiscalcsr
Wastewater Expenditures	\$ 60,000		fiscalcsr
Scoping LS on Poplar Drive		\$ (50,000)	fiscalcsr
Survey LS Space		\$ (30,000)	fiscalcsr
Plant Optimization		\$ (10,000)	fiscalcsr
Surface Aerator Rental		\$ (50,000)	fiscalcsr
Blower Maintenance		\$ (30,000)	fiscalcsr
Provincial Invoices		\$ (10,000)	fiscalcsr
Sludge Study Lantz		\$ (200,000)	fiscalcsr
Sequence Batch Reactor Exterior Access		\$ (5,000)	fiscalcsr
Panel & Upgrades		\$ (7,000)	fiscalcsr
Operations of New Shubie WWTP		\$ (30,000)	fiscalcsr
Municipal Facilities Signage		\$ (6,000)	fiscalcsr
Sidewalks - TWSI (\$25k funding only \$10K)		\$ (10,000)	fiscalcsr
Sidewalks - Snow Removal		\$ (40,000)	fiscalcsr
Transfer to (from) Contingency	\$ 5,272		fiscalcsr
Total FISCAL CSR GL 9620		\$ (14,028)	

