

Province of Nova Scotia  
Service Nova Scotia and Municipal Relations

STATEMENT OF ESTIMATES  
(as prescribed by the Minister of Service Nova Scotia and Municipal Relations)

FOR

Municipality of the District of West Hants  
Municipality

for the year ended March 31, 2015

I, Jerry Wood, Treasurer of the

Municipality of the District of West Hants  
Municipality

do certify that this is a copy of the Statement of Estimates for

Municipality of the District of West Hants  
Municipality

for the year ended March 31, 2015

that were approved by the Council on

JULY 8, 2014  
Date

Jerry Wood  
Treasurer

Service Nova Scotia and Municipal Relations  
STATEMENT OF ESTIMATES

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**SCHEDULE A**

Page 1

**Calculation of Tax Rates**

1. Estimated Expenditures	<u>11,676,167</u>	
2. <b>Minus</b> Revenue Other than Tax Levy (Exclude properties whose tax or grant varies with tax rate, Schedule D)	<u>(2,412,322)</u>	"-SUM(N280:N285,N321:N324,N327,N331,N344,N356,N357,N360,N318,N332)
3. <b>Plus/Minus</b> Net Financing and Transfers (from page 17)	<u>(13,759)</u>	

(Note: This can be a positive or negative number.)

4. Tax Levy (1 minus 2 plus/minus 3)	<u>9,250,086</u>			
				1 cent = \$91,030.26
5. Total Net Taxable Assessment (from Schedule B)	<u>910,302,550</u>			<b><u>Last Year 13/14</u></b>
6. General Tax Rate (4 divided by 5)	<u>0.010162</u>	0.0102	0.0094	<b>Total Revenues</b>
				\$11,662,408
*7. Commercial Rate (separately determined) or (tax Levy [Step 4] divided by Total of Total Net Taxable Commercial Assessment plus portion of Total Net Taxable Residential Assessment) (Take Assessment figures from Schedule B)	<u>0.017500</u>	0.0175	0.0168	\$75,344
				\$3,000.00
				<b><u>\$11,740,752</u></b>
*8. Residential Tax Rate (Tax Levy [Step 4] minus (Total Net Taxable Commercial Assessment times Commercial Rate [Step 7] all divided by Total Net Taxable Residential Assessment) (Take Assessment figures from Schedule B)	<u>0.009700</u>	0.0097	0.0092	

\* Step 7 and 8 need be separately calculated only if council has determined to set a higher Commercial Tax Rate than that shown in Step 6. If not, then the rate shown in Step 6 should be inserted for Step 7 and 8.

PLEASE PROVIDE A LISTING OF AREA RATES BY SERVICE AND DISTRICTS.

A LISTING OF USER CHARGES SUCH AS SEWER CHARGES SHOULD ALSO BE INCLUDED.

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SCHEDULE B

Page 2

**Assessment Roll Summary**

	(1) (a)	(2) (b)	(3)	(4)	(5)	(6)	(7)
	Taxable Value as Shown on Roll	Changes (plus or minus)	LESS: Properties Subject to Special Tax Agreements or Legislation Col 3 of Sch C	LESS: Allowances or Losses on Appeals	SUBTOTAL	ADD: Properties Whose Tax or Grant Varies With Tax Rate Schedule D	Net Taxable Assessment
<b>RESIDENTIAL</b>							
1. Residential Property	829,839,100	-1,000,000		350,000	828,489,100	2,086,800	830,575,900
2. Resource Property	31,229,800	-27,900			31,201,900	164,700	31,366,600
3. Total Residential	861,068,900	-1,027,900		350,000	859,691,000	2,251,500	861,942,500
<b>COMMERCIAL</b>							
4. Commercial Property	46,467,200	-500,000		666,000	45,301,200	3,058,850	48,360,050
5. Business Occupancy							
6. Total Commercial	46,467,200	-500,000		666,000	45,301,200	3,058,850	48,360,050
<b>7. Total Assessment</b> (3 plus 6)	907,536,100	-1,527,900		1,016,000	904,992,200	5,310,350	910,302,550
							<b>Total Expenditures</b>
							\$11,676,167
							\$44,585
							\$20,000
							<b>\$11,740,752</b>

0.12

(a) This column should be taken from the Assessment Roll Summary attached to the Certified Roll.  
 (b) Enter S.84 changes, known appeal court changes, etc.

Note: Column 7 is for use in calculating Schedule A. Use column 5 for calculating the values for account numbers  
 11110, 11121, 11151 and 11410.  
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SCHEDULE C

Properties Subject to Special Tax Agreements or Legislation

This Schedule should include any properties whose taxes are reduced by special tax agreements or legislation. The assessed value shown on the roll should be shown in Column (3) and any fixed payment made pursuant to the agreement, except full taxes, should be shown in Column (4). If any part of the property is subject to taxation at the prevailing tax rate, the relevant assessed value should be shown on Schedule D in addition to showing the full value here.

	(1) Owner	(2) Authority and Date Granted	(3) Total Assessment	(4) Actual Payment
Commercial Property	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total	_____	a	_____	_____
Business Occupancy	_____	_____	_____	_____
	_____	_____	_____	_____
Total	_____	_____	_____	_____
Residential	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total	_____	a	_____	_____
Resource	_____	_____	_____	_____
	_____	_____	_____	_____
Total	_____	a	_____	_____

(a) Transfer to Schedule B, Column 3  
 (b) Account No. 11122  
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**SCHEDULE D**  
**Properties Whose Tax or Grant Varies With Tax Rate**

This Schedule should include all properties in respect of which taxes or grants in lieu of taxes are paid equal to the current tax rate times the full value (or a fixed) assessment. Provincial Properties and Property of Supported Institutions and Provincially Occupied Federal Property for which the Provincial Government will be paying grants in lieu of taxes equal to assessment times the tax rate must be included on this Schedule. Examples of other properties which might be included here are many Federal grants in lieu of taxes and some tax concessions which are granted a fixed assessment but not a fixed tax rate. Use only the assessment value to which the full tax rate applies. If the property is shown on the tax rolls as taxable full value, but the tax rate only applies to a lesser value, show the lesser value on this Schedule and the full value should be shown on Schedule C with any payment made pursuant to the agreement, other than full taxes shown on this Schedule, entered in the "Actual Payment" column of Schedule C. Note: In some cases the "Actual Payment" column will show a "Nil" amount.

	(1) Owner	(2) Applicable Assessment	(3) Tax Rate	(4) Assessment X Rate a
<b>Commercial Property</b>	Provincial	1,282,350	0.0175	22,441
	Federal	1,646,800	0.0175	28,819
	Canada Post	129,700	0.0175	2,270
Total		3,058,850 b		53,530
<b>Business Occupancy</b>	Provincial		0.0175	
	Federal			
Total		b		
<b>Residential</b>	Provincial	51,600	0.0097	501
	Federal	2,035,200	0.0097	19,741
Total		2,086,800 b		20,242
<b>Resource</b>	Provincial	116200	0.0097	1,127
	Federal	48500	0.0097	470
Total		164700 b		1,598

Provincial	Federal
22,441	28,819
501	19,741
1,127	470
24,069	49,031



(a) Applicable Assessment times rate from Schedule A (This column can only be completed once you have established both tax rates)

(b) Transfer to Schedule B, Column 6

(c) Enter appropriate amounts in accounts on Schedule 1-2 .

Service Nova Scotia and Municipal Relations  
STATEMENT OF ESTIMATES

Summary

Account Number **SUMMARY OF REVENUES AND EXPENDITURES, AND CHANGE IN FUND BALANCE****REVENUES**

	UNAUDITED ACT \$ 2013/14	BUDGET \$ 2013/14	ESTIMATE \$ 2014/15
11000 Taxes	10,005,577	10,004,757	10,658,988
12000 Grants In Lieu of Taxes	112,827	82,399	115,600
13000 Services Provided To Other Governments	429,144	438,508	463,191
14000 Sales of Services	27,182	14,500	11,000
15000 Other Revenue From Own Sources	234,149	236,779	234,500
16000 Unconditional Transfers From Other Governments	150,939	150,882	154,129
17000 Conditional Transfers From Federal Or Provincial Governments or Agencies	41,217	26,236	25,000
18000 Conditional Transfers From Other Local Governments			
<b>Subtotal</b>	<b>11,001,035</b>	<b>10,954,061</b>	<b>11,662,408</b>

**EXPENDITURES**

21000 General Government Services	1,777,736	1,693,095	1,795,771
22000 Protective Services	3,866,233	3,886,409	4,155,897
23000 Transportation Services	467,462	451,412	459,831
24000 Environmental Health Services	1,277,060	1,311,111	1,282,753
25000 Public Health and Welfare Services			
26000 Environmental Development Services	557,323	611,438	621,508
27000 Recreation and Cultural Services	572,993	588,770	575,946
28000 Education	2,646,533	2,646,533	2,784,461
29000 Extraordinary or Special Items			
<b>Subtotal</b>	<b>11,165,340</b>	<b>11,188,768</b>	<b>11,676,167</b>

**NET (REVENUE) OR EXPENDITURE**

<b>Subtotal</b>	<b>\$164,305</b>	<b>\$234,707</b>	<b>\$13,759</b>
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**NET FINANCING AND TRANSFERS (from page 17)**

<b>Subtotal</b>	<b>(\$264,670)</b>	<b>(\$234,707)</b>	<b>(\$13,759)</b>
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(Note: This can be a positive or negative number.)

<b>(INCREASE)/DECREASE IN FUND BALANCE</b>	<b>\$ (100,365)</b>	<b>(\$0)</b>	<b>(\$0)</b>
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Service Nova Scotia and Municipal Relations  
STATEMENT OF ESTIMATES**11000 TAXES**

	UNAUDITED ACT \$ 2013/14	BUDGET \$ 2013/14	ESTIMATE \$ 2014/15
11100 ASSESSABLE PROPERTY			
11110 Residential	7,395,847	7,406,374	8,037,294

11120	Commercial					
11121	Commercial Property	824,826	805,872	834,771		
	Machinery and Equipment					
11122	Based on Special Tax Agreements or Legislation	140,852	138,000	138,500		
11150	Resource					
11151	Taxable Assessments	281,984	284,655	302,653		
11152	Recreational Property Tax(177ac *30.42)	5,128	5,128	5,384		
11153	Forest Property Tax (less than 50,000 acres) 92157 AC*.25	23,175	23,039	23,200		
11154	Forest Property Tax (50,000 acres or more) 86958 AC *.40	31,780	33,806	34,783		(\$654,231) -6.54%
11180	Area Rates					(\$33,201) -40.29%
	<b>Subtotal</b>	<b>8,703,592</b>	<b>8,696,874</b>	<b>9,376,586</b>		(\$24,683) -5.63%
						\$3,500
11200	SPECIAL ASSESSMENTS (paving, sewer )	585,820	594,870	580,935		\$2,279 0.96%
						(\$3,247) -2.15%
						\$1,236 4.71%
11400	BUSINESS PROPERTY					
11410	Business Occupancy					
11420	Based on Revenue (MTT)	49,413	49,413	46,204		(\$708,347) -6.47%
11430	NS Power Inc. Grant	192,101	192,101	175,264		
11431	NS Power Inc. (HST Rebate)					
	<b>Subtotal</b>	<b>241,514</b>	<b>241,514</b>	<b>221,468</b>		
						(\$102,676) -6.06%
11900	OTHER TAXES					(\$269,488) -6.93%
11910	Deed Transfer Tax	454,756	465,000	460,000		(\$8,419) -1.87%
11920	Change in Use Tax		3,000			\$28,358 2.16%
11980	Collections For Other Governments/Agencies					
11981	Collections For Other Governments/Agencies					(\$10,070) -1.65%
11982	Transmission of Taxes Collected for Other Governments/Agencies - <b>negative value</b> (Village and Special Comission Rates)					\$12,824 2.18%
						(\$137,928) -5.21%
11990	Other (5% Monies)	19,895	3,500	20,000		#DIV/0!
	<b>Subtotal</b>	<b>474,651</b>	<b>471,500</b>	<b>480,000</b>		(\$487,399) -4.36%
	<b>TOTAL</b>	<b>10,005,577</b>	<b>10,004,758</b>	<b>10,658,989</b>		\$220,948 94.14%
						(\$220,948) 94.14%
	<b>12000 GRANTS IN LIEU OF TAXES</b>					
12100	FEDERAL GOVERNMENT	46,991	38,063	49,031		
12200	FEDERAL GOVERNMENT AGENCIES(Canada Post)	2,021	2,021	2,270		



12300	PROVINCIAL GOVERNMENT				
12310	Provincial Property and Property of Supported Institutions	24,069	22,992	24,069	
12320	Crown Timber Lands	38,775	18,852	39,250	
12330	Fire Protections	971	471	981	
	<b>Subtotal</b>	<b>63,815</b>	<b>42,315</b>	<b>64,300</b>	
12400	PROVINCIAL GOVERNMENT AGENCIES (BDC)				(\$630,920) -8.52%
	<b>Subtotal</b>				(\$28,899) -3.59%
	<b>TOTAL</b>	<b>112,827</b>	<b>82,399</b>	<b>115,600</b>	
		<b>UNAUDITED ACT</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	(\$500) -0.36%
		<b>\$</b>	<b>\$</b>	<b>\$</b>	
		<b>2013/14</b>	<b>2013/14</b>	<b>2014/15</b>	(\$17,998) -6.32%
					(\$256) -5.00%
					(\$161) -0.70%
					(\$977) -2.89%
<b>13000 SERVICES PROVIDED TO OTHER GOVERNMENTS</b>					
13100	FEDERAL GOVERNMENT				
	<b>Subtotal</b>				
13200	PROVINCIAL GOVERNMENT				(\$679,712) -7.82%
	<b>Subtotal</b>				
13300	OTHER LOCAL GOVERNMENT				\$13,935 2.34%
13320	Protective Services- REMO	38,078	49,044	49,382	
13340	Environmental Health Services (recycling)	62,337	72,908	80,890	
13370	Environmental Development Services (Host Fees)	75,688	60,000	70,000	#DIV/0!
13380	Fiscal Services Courthouse	67,560	70,092	71,990	\$3,209 6.49%
13390	Other Services- Transfer fr Tipping Fees & Other reserves	57,359	56,617	57,511	\$16,837 8.76%
	Administration Revenue	128,122	129,847	133,418	
	<b>Subtotal</b>	<b>429,144</b>	<b>438,508</b>	<b>463,191</b>	<b>\$20,046 8.30%</b>
	<b>TOTAL</b>	<b>429,144</b>	<b>438,508</b>	<b>463,191</b>	
<b>14000 SALES OF SERVICES</b>					\$5,000 1.08%
14100	GENERAL GOVERNMENT SERVICES				
	<b>Subtotal</b>				
14200	PROTECTIVE SERVICES				
	<b>Subtotal</b>				
14300	TRANSPORTATION SERVICES				
	<b>Subtotal</b>				
14400	ENVIRONMENTAL HEALTH SERVICES				(\$8,500) -1.80%
	<b>Subtotal</b>				
14500	PUBLIC HEALTH AND WELFARE SERVICES				(\$654,231) -6.54%
	<b>Subtotal</b>				
14600	ENVIRONMENTAL DEVELOPMENT SERVICES				
	<b>Subtotal</b>				
14700	RECREATION AND CULTURE SERVICES	27,182	14,500	11,000	
	<b>Subtotal</b>				
14900	OTHER SERVICES				
	<b>Subtotal</b>				
	<b>TOTAL</b>	<b>27,182</b>	<b>14,500</b>	<b>11,000</b>	
<b>15000 OTHER REVENUE FROM OWN SOURCES</b>					
15100	LICENSES AND PERMITS	43,058	40,000	41,400	
	<b>Subtotal</b>				
15200	FINES	26,318	35,000	30,000	
	<b>Subtotal</b>				

15300	RENTALS (Assante & JPAC)	Subtotal			
15400	CONCESSIONS AND FRANCHISES	Subtotal			
15500	RETURN ON INVESTMENTS	Subtotal	24,663	25,000	25,000
15600	PENALTIES AND INTEREST ON TAXES	Subtotal	118,127	110,000	115,000
15900	MISCELLANEOUS (includes Road Maint Fees)	Subtotal	21,983	26,779	23,100
<b>TOTAL</b>			<b>234,149</b>	<b>236,779</b>	<b>234,500</b>
Service Nova Scotia and Municipal Relations STATEMENT OF ESTIMATES			<b>UNAUDITED ACT</b> \$ 2013/14	<b>BUDGET</b> \$ 2013/14	<b>ESTIMATE</b> \$ 2014/15

**16000 UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS**

16100	FEDERAL GOVERNMENT (NSTRIIP)	Subtotal				
16200	PROVINCIAL GOVERNMENT					
16280	Service Nova Scotia and Municipal Relations					
16281	Municipal Grants Act (Equalization)		34,983	34,983	35,000	
16286	MGA, Farm Property Acreage (27473*\$2.83)		79,268	79,268	79,572	
16289	Other (HST Offset Grant)		32,131	32,131	35,000	
16290	Other Provincial					
16291	Resource Recovery Fund Board					
16299	Other(911 Cost Recovery)		4,557	4,500	4,557	
	<b>Subtotal</b>		<b>150,939</b>	<b>150,882</b>	<b>154,129</b>	
16300	OTHER LOCAL GOVERNMENTS (Specify)	Subtotal				
<b>TOTAL</b>			<b>150,939</b>	<b>150,882</b>	<b>154,129</b>	

(\$24,683) -5.63%

**17000 CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES**

17100	FEDERAL GOVERNMENT	Subtotal	1,236	1,236	
17200	FEDERAL AGENCY - CMHC	Subtotal			
17500	PROVINCIAL GOVERNMENT - RECREATION	Subtotal	39,981	25,000	25,000
17600	PROVINCIAL AGENCY - LIQUOR COMMISSION	Subtotal			
<b>TOTAL</b>			<b>41,217</b>	<b>26,236</b>	<b>25,000</b>

**18000 CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS**

18990	Other (Specify- AMANS VIDEO CONFERENCING )	TOTAL			
Service Nova Scotia and Municipal Relations STATEMENT OF ESTIMATES			<b>UNAUDITED ACT</b> \$ 2013/14	<b>BUDGET</b> \$ 2013/14	<b>ESTIMATE</b> \$ 2014/15

**21000 GENERAL GOVERNMENT SERVICES**

21100 LEGISLATIVE

21110	Mayor or Warden			
21111	Remuneration	37,932	37,943	38,285
21112	Expenses	2,621	3,000	3,000
21130	Council			
21131	Remuneration	144,293	145,034	146,304
21132	Expenses	12,414	17,700	10,700
21190	Other Legislative Services	4,229	2,400	9,400
	<b>Subtotal</b>	<b>201,489</b>	<b>206,077</b>	<b>207,689</b>
21200	GENERAL ADMINISTRATIVE			
21210	Administration & Finance	600,094	542,219	628,737
21220	Financial Management - Auditor	14,152	14,060	14,500
21240	Taxation	1,501	1,500	1,500
21240	Administration (see BY LAW OFFICER)			
21243	Tax Rebates on Cancellations			
	Reduced Taxes (MGA, Section 69)			
	Reduced Taxes (MGA, Section 71)	52,985	50,000	55,000
	Reduced Taxes - Day Care	2,121	715	2,500
	Reduced Taxes (Water Utilities)	27,241	27,752	29,000
21244	Maintenance of Property Acquired for Taxes			
21245	Losses on Sale of Property Acquired for Taxes			
21248	Transfers to Assessment Services			
21249	Other Taxation	1,963	4,441	2,500
21250	Common Services (Safety Committee)	1,496	3,500	2,500
21290	Other General Administrative Services	307,778	278,532	292,923
	<b>Subtotal</b>	<b>1,009,331</b>	<b>922,719</b>	<b>1,029,160</b>
21700	DEBT CHARGES			
21710	Interest on Short-Term Borrowings			
21711	General Operations Interest			
21713	Interest or Discount on Current Tax Prepayments			
21720	Interest on Long-Term Debt			
21721	Debenture Interest (Cost of issuing debt MFC)			
21722	Term Loan Interest - BFD/CC & Diamond	54,395	57,866	50,860
21790	Other Debt Charges - Principal payments Diamond Software & BFD/CC	120,632	120,632	120,632
	<b>Subtotal</b>	<b>175,027</b>	<b>178,498</b>	<b>171,492</b>
21800	VALUATION ALLOWANCES			
21810	Valuation Allowances			
21811	Uncollectible Taxes	11,184		

21812	Other Doubtful Receivables				
21813	Unresolved Assessment Appeals				
	<b>Subtotal</b>	<b>11,184</b>			
21900	OTHER GENERAL GOVERNMENT SERVICES				
21910	Elections, Plebiscites and Electors' Meetings	287			
21920	Conventions and Delegations	3,782	5,000	7,500	
21930	General Accident & Damage Claims, Public Liability Inscce	55,991	59,500	59,910	
21950	Grants to Organizations and Individuals	46,975	47,175	46,000	
21960	Memberships	12,271	12,500	12,000	
21990	Other General Services (water & Wastewater)	3,773	4,000	4,000	
	Salary review allocation				
	Assessment Services	257,626	257,626	258,020	
	<b>Subtotal</b>	<b>380,705</b>	<b>385,801</b>	<b>387,430</b>	(\$1,612) -0.78%
	<b>TOTAL</b>	<b>1,777,736</b>	<b>1,693,095</b>	<b>1,795,771</b>	(\$86,518) -15.96%
		<b>UNAUDITED ACT</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	
		<b>\$</b>	<b>\$</b>	<b>\$</b>	
		<b>2013/14</b>	<b>2013/14</b>	<b>2014/15</b>	
<b>Service Nova Scotia and Municipal Relations</b>					
<b>STATEMENT OF ESTIMATES</b>					
<b>22000 PROTECTIVE SERVICES</b>					
22100	POLICE PROTECTION				
22110	RCMP (new position included)	1,579,578	1,579,578	1,690,000	
22190	Other(DNA Testing)	2,700	3,000	2,700	
	<b>Subtotal</b>	<b>1,582,278</b>	<b>1,582,578</b>	<b>1,692,700</b>	
22200	LAW ENFORCEMENT				
22220	Transfers to Correctional Services	188,639	188,639	189,041	
22260	Prosecuting Attorney	15,303	15,303	16,000	
22290	Other(By-Law Enforcement-Dog complaints)				
	Dog Impoundment	8,644	500	6,300	
	Feral Cat Program		500		
	Pest control		500	500	(\$14,391)
	By-Law Enforcement Sal & benefits	50,170	73,249	62,600	(\$106,441) -11.54%
	HST				
	Mileage	6,270	7,000	7,500	
	Office Expense & supplies	5,820	7,400	4,850	
	<b>Subtotal</b>	<b>274,846</b>	<b>293,091</b>	<b>286,791</b>	
22400	FIRE PROTECTION				
22420	Fire Fighting Service	1,304,677	1,309,325	1,411,936	
22450	Water Supply and Hydrants	371,757	371,757	396,283	
22490	Other				
	Windsor Fire Air Quality Issues				
	Fire Services Study	14,270	17,500		
	Fire Inspection Services				
	Emergency Repairs (Walton FD bern)	17,122		50,000	
	<b>Subtotal</b>	<b>1,707,826</b>	<b>1,698,582</b>	<b>1,858,219</b>	
22500	EMERGENCY MEASURES				
	<b>Subtotal</b>	<b>58,118</b>	<b>74,566</b>	<b>70,896</b>	
22700	DEBT CHARGES				
22720	Interest on Long-Term Debt				
22721	Debenture Interest				
22722	Term Loan Interest				
22790	Other Debt Charges				
	<b>Subtotal</b>				
22800	VALUATION ALLOWANCES				
22810	Valuation Allowances				
22812	Other Doubtful Receivables				
	<b>Subtotal</b>				

22900	OTHER PROTECTIVE SERVICES				
22920	Protective Inspection (Building Inspection)	165,564	166,500	175,100	
22990	Other (Dangerous & Unsightly)	165	1,000	200	
	Courthouse	77,436	70,092	71,991	
<b>Subtotal</b>		<b>243,165</b>	<b>237,592</b>	<b>247,291</b>	
<b>TOTAL</b>		<b>3,866,233</b>	<b>3,886,409</b>	<b>4,155,897</b>	<b>(\$110,422) -6.99%</b>

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**23000 TRANSPORTATION SERVICES**

		UNAUDITED ACT \$ 2013/14	BUDGET \$ 2013/14	ESTIMATE \$ 2014/15	
23100	COMMON SERVICES				
<b>Subtotal</b>					
23200	ROAD TRANSPORT				
23210	Administration (Snow & Ice Control)	67,574	47,808	48,764	
23220	Engineering				
23230	Roads and Streets	166,293	166,293	168,284	
23240	Bridges, Subways, Tunnels, Ferries and Grade Inspections				
23250	Street Lighting				
23260	Traffic Services				
23270	Parking				
23290	Other Road Transport(HST)	5,822	2,570	5,913	(\$102,611) -7.84%
	Administration( finance dept)	23,985	26,450	24,547	(\$24,526) -6.60%
	Salary	20,537	20,710	21,172	
	Deposits				
<b>Subtotal</b>		<b>284,211</b>	<b>263,831</b>	<b>268,680</b>	
23300	AIR TRANSPORT				
<b>Subtotal</b>					
23400	WATER TRANSPORT				
<b>Subtotal</b>					
23500	PUBLIC TRANSIT (includes Kings Transit & Dial-a-ride)	183,251	187,581	191,151	
<b>Subtotal</b>					
23700	DEBT CHARGES				
23710	Interest on Short-Term Borrowings				
23720	Interest on Long-Term Debt				
23721	Debenture Interest				
23722	Term Loan Interest				
23790	Other Debt Charges				
<b>Subtotal</b>					
23800	VALUATION ALLOWANCES				
23810	Valuation Allowances				
23812	Other Doubtful Receivables				(\$8,600) -5.17%
<b>Subtotal</b>					
23900	OTHER TRANSPORTATION SERVICES				
<b>Subtotal</b>					
<b>TOTAL</b>		<b>467,462</b>	<b>451,412</b>	<b>459,831</b>	

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**24000 ENVIRONMENTAL HEALTH SERVICES**

24200	SEWAGE COLLECTION AND DISPOSAL				
24210	Administration	160,066	29,578	166,905	
24220	Sewage Collection Systems	8,583	32,067	7,100	
24230	Sewage Lift Stations	55,980	156,013	58,844	
24240	Sewage Treatment and Disposal	145,029	158,774	136,880	
24250	Comfort Stations				
24290	Other - Trf to capital reserve	43,728	46,153		
	Sewer Lagoon				
	Transfer to Town of Windsor	10,750	10,750	10,750	
	Administration	20,041	20,041	20,507	
	Equipment Repair				
	Capital out of revenue				
	<b>Subtotal</b>	<b>444,177</b>	<b>453,376</b>	<b>400,986</b>	
24300	GARBAGE AND WASTE COLLECTION AND DISPOSAL				
24310	Administration				
24320	Refuse and Recycling Collection	502,067	516,750	530,557	
24330	Municipal Landfill	57,361	56,617	60,697	(\$4,849)
24340	Incinerators				
24350	Recycling (Waste Diversion)	62,024	72,908	80,890	
24390	Other (West Hants Tipping Fees)	77,457	77,140	77,373	
	<b>Subtotal</b>	<b>698,909</b>	<b>723,415</b>	<b>749,517</b>	
24700	DEBT CHARGES				(\$3,570)
24710	Interest on Short-Term Borrowings				
24720	Interest on Long-Term Debt				
24721	Debenture Interest	42,307	42,653	40,583	
24722	Term Loan Interest				
24790	Other Debt Charges	91,667	91,667	91,667	
	<b>Subtotal</b>	<b>133,974</b>	<b>134,320</b>	<b>132,250</b>	
24800	VALUATION ALLOWANCES				
24810	Valuation Allowances				
24812	Other Doubtful Receivables				
	<b>Subtotal</b>				
24900	OTHER ENVIRONMENTAL HEALTH SERVICES				
	<b>Subtotal</b>		-	-	
	<b>TOTAL</b>	<b>1,277,060</b>	<b>1,311,111</b>	<b>1,282,753</b>	
		<b>UNAUDITED ACT</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	
		<b>\$</b>	<b>\$</b>	<b>\$</b>	
Service Nova Scotia and Municipal Relations					
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**25000 PUBLIC HEALTH AND WELFARE SERVICES**

	2013/14	2013/14	2014/15	
25100 PUBLIC HEALTH				
<b>Subtotal</b>				
25300 HOUSING				
25310 Deficit of Regional Housing Authority				
<b>Subtotal</b>				
25700 DEBT CHARGES				
25710 Interest on Short-Term Borrowings				
25720 Interest on Long-Term Debt				
25721 Debenture Interest				
25722 Term Loan Interest				
25790 Other Debt Charges				
<b>Subtotal</b>				
25800 VALUATION ALLOWANCES				
25810 Valuation Allowances				\$52,390
25812 Other Doubtful Receivables				
<b>Subtotal</b>				
25900 OTHER PUBLIC HEALTH AND WELFARE SERVICES				
<b>Subtotal</b>				
<b>TOTAL</b>				(\$13,807) -2.67%
	<b>UNAUDITED ACT</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	
	\$	\$	\$	
	2013/14	2013/14	2014/15	

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**26000 ENVIRONMENTAL DEVELOPMENT SERVICES**

26100 ENVIRONMENTAL PLANNING AND ZONING			
26110 Planning Boards	347,269	363,500	388,600
26140 Transfers to Regional Planning			
26190 Other Environmental Planning and Zoning(Special Projects & Contingencies)	11,372	10,000	15,000
<b>Subtotal</b>	<b>358,641</b>	<b>373,500</b>	<b>403,600</b>
26200 COMMUNITY DEVELOPMENT			
26250 Transfers to Regional Enterprise Network		30,000	52,900
26290 Other Community Development VCFN	3,236	3,500	3,500
MCCAP Consulting & Committee	37,520	40,500	20,000
<b>Subtotal</b>	<b>40,756</b>	<b>74,000</b>	<b>76,400</b>
26400 NATURAL RESOURCES DEVELOPMENT			
<b>Subtotal</b>			
26600 INDUSTRIAL PARKS			

26620	Industrial Park Committee			
26690	Other- Lights	1,654	1,500	1,500
	Cole Dr Development			
	Cole Dr Improvements			
	Cole Dr Snowplowing & Maintenance	4,672	5,000	5,000
	Shared Industrial Park w/Windsor	143,600	149,438	127,008
	<b>Subtotal</b>	<b>149,926</b>	<b>155,938</b>	<b>133,508</b>
26700	DEBT CHARGES			
26710	Interest on Short-Term Borrowings			
26720	Interest on Long-Term Debt			
26721	Debenture Interest			
26722	Term Loan Interest			
26790	Other Debt Charges			
	<b>Subtotal</b>			
26800	VALUATION ALLOWANCES			
26810	Valuation Allowances			
26812	Other Doubtful Receivables			
	<b>Subtotal</b>			
26900	OTHER ENVIRONMENTAL DEVELOPMENT SERVICES			
26910	Tourism	8,000	8,000	8,000
26990	Other Environmental Development Services			
	<b>Subtotal</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>



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**27000 RECREATION AND CULTURAL SERVICES**

- 27100 RECREATION FACILITIES
  - 27110 Administration
  - 27130 Swimming Pools
  - 27150 Parks & Open Spaces plus Joint AT Study
  - 27180 Parks, Playgrounds & Sports Fields
  - 27190 Other Recreation and Cultural Services
    - Windsor Tennis Club & Pisiquid Canoe Club

TOTAL	557,323	611,438	621,508
UNAUDITED ACT		BUDGET	ESTIMATE
\$		\$	\$
	2013/14	2013/14	2014/15
	157,440	148,157	161,284
	37,391	46,350	38,425
			49,800
	18,333	26,376	26,770
	221,134	228,693	210,473
	50,000	50,000	
<b>Subtotal</b>	<b>484,298</b>	<b>499,576</b>	<b>486,752</b>

27200 CULTURAL BUILDINGS AND FACILITIES

- 27210 Administration
- 27230 Historic Sites (Poor Farm Cemetary)
  - Historical Sites and Events
- 27250 Libraries
  - 27251 Libraries - Local Branch
  - 27252 Transfers to Regional Library
- 27270 Heritage Properties
- 27290 Other- Hockey Heritage Museum

	501	1,000	1,000
		-	
	88,194	88,194	88,194
		-	
<b>Subtotal</b>	<b>88,695</b>	<b>89,194</b>	<b>89,194</b>

\$22,430

27700 DEBT CHARGES

- 27710 Interest on Short-Term Borrowings
- 27720 Interest on Long-Term Debt
  - 27721 Debenture Interest
  - 27722 Term Loan Interest
- 27790 Other Debt Charges

<b>Subtotal</b>			
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27800 VALUATION ALLOWANCES

- 27810 Valuation Allowances
- 27812 Other Doubtful Receivables

<b>Subtotal</b>		-	-
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27900 OTHER RECREATION & CULTURAL SERVICES

<b>Subtotal</b>			
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Service Nova Scotia and Municipal Relations  
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**28000 EDUCATION**

TOTAL	572,993	588,770	575,946
UNAUDITED ACT		BUDGET	ESTIMATE
\$		\$	\$
	2013/14	2013/14	2014/15

28810	Appropriations to Regional School Board			
28811	Mandatory Contribution	2,646,533	2,646,533	2,784,461
28812	Supplementary Contribution			
	<b>TOTAL</b>	<b>2,646,533</b>	<b>2,646,533</b>	<b>2,784,461</b>
<b>29000 EXTRAORDINARY OR SPECIAL ITEMS</b>				
29100	EXTRAORDINARY OR SPECIAL REVENUE ITEMS	Subtotal		
29200	EXTRAORDINARY OR SPECIAL EXPENDITURE ITEMS	Subtotal		
	Net Expenditure Items or (Net Revenue Items)	<b>NET EXTRAORDINARY ITEMS</b>		
	Service Nova Scotia and Municipal Relations	<b>UNAUDITED ACT</b>	<b>BUDGET</b>	<b>ESTIMATE</b>
	STATEMENT OF ESTIMATES	\$	\$	\$
		2012/13	2012/13	2013/14
<b>FINANCING AND TRANSFERS</b>				
PRINCIPAL INSTALLMENTS OR SINKING FUND REQUIREMENTS				
	Debenture Principal			
	Term Loan Principal			
	Sinking Fund Requirement			
	Temporary Financing Principal - Capital Projects			
	<b>Subtotal</b>			
AMOUNTS TO BE RECOVERED				
	Landfill Closure/Post-closure			
	Clerk's Pension			
	Other (specify)			
	Other (specify)			
	Other (specify)			
	Other (specify)			
	<b>Subtotal</b>			
TRANSFERS TO/FROM OWN RESERVES, FUNDS AND AGENCIES				
	Other Funds			
	Reserve Fund - Capital	(\$95,618)	(\$66,500)	(\$75,344)
	Equipment Section			
	Reserve Fund - Operating	(\$20,500)	(\$20,500)	

\$7,925

\$50,000

Reserve Fund - 5% Special Purpose	(\$17,240)		(\$3,000)	Page 16
General Capital Fund				
Other (Diversion Credits)				
Own Agencies				
Deficit or Levy for Water Utility				
Deficit or Levy for Electric Utility				
Deficit or Levy for Housing Corporation	40,619	40,619	44,585	(\$137,928) -5.21%
Other				
Paving Receivable	7,174	7,174		
Windsor Fire Substation 2 payment				
5%	19,895	3,500	20,000	
Own Agencies (Extraordinary)				
<b>Subtotal</b>	(\$65,670)	(\$35,707)	(\$13,759)	
<b>CHANGES IN EQUITY</b>				
Use of prior years' surpluses	(\$199,000)	(\$199,000)		
Funding of prior year's deficit				
<b>Subtotal</b>	(\$199,000)	(\$199,000)		

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	NET FINANCING AND TRANSFERS (Note: This can be a positive or negative number.)	UNAUDITED ACT \$ 2013/14	BUDGET \$ 2013/14	ESTIMATE \$ 2014/15
		(\$264,670)	(\$234,707)	(\$13,759)
		<b>Capital Reserves</b>	<b>Capital Reserves</b>	<b>Capital Reserves</b>
MCCAP		\$ 37,521	MCCAP \$ 40,500	Joint transportation \$ 14,800
Trails-Gas Tax		\$ 42,921	Recreation Trails \$ 26,000	Recreation Trails \$ 40,544
Sound System - Council		\$ 15,176	<u>\$ 66,500</u>	<u>\$ 55,344</u>
		<u>95,618</u>		
		<b>Operating Reserves</b>	<b>Operating Reserves</b>	<b>Operating Reserves</b>
Road Maint		\$ 1,500	Road Maint \$ 1,500	
Fire Coord		\$ 17,500	Fire Coord \$ 17,500	
Cheverie Salt Marsh		\$ 1,500	Cheverie Salt Marsh \$ 1,500	
		<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>\$ -</u>
		<b>Surplus</b>	<b>Surplus</b>	<b>Surplus</b>
PISQUID CANOE		\$ 25,000	PISQUID CANOE \$ 25,000	
TENNIS CLUB		\$ 25,000	TENNIS CLUB \$ 25,000	
		<u>\$ 149,000</u>	<u>\$ 149,000</u>	<u>\$ -</u>
		<u>\$ 199,000</u>	<u>\$ 199,000</u>	<u>\$ -</u>

GAS TAX  
GAS TAX