

Appendix A - Line Item Dictionary

Section 1 - Introduction

This Line Number Dictionary is intended to provide direction on the completion of the Financial Information Return (FIR) and the Statement of Estimates (SOE-A and SOE- B) forms. The definitions and accounting policies used for specific items in the Financial Information Return and the Statement of Estimates are outlined in Section 2 and 3 of the Financial Reporting and Accounting Manual.

The format of the appendix is by form and then by schedule. (For example -The Financial Information Return Form Reporting Entities Schedule)

Section 2 - Financial Information Return Form

2(a) Reporting Entities (RE) Schedule

| Line number | Description | Details |
|--|---|---|
| RE9111 to RE9117 | General Operating/ Capital/ Operating Reserve | Select "Yes" |
| RE9121, RE9123, RE9125 | Water Utility Operating/ Capital/ Reserve | Select "Yes" if Water Utility is included in your Audited Consolidated Financial Statements. |
| RE9131, RE9133, RE9135 | Electric Utility Operating/ Capital/ Reserve | Select "Yes" if Electric Utility is included in the Audited Consolidated Financial Statement. |
| RE9141 | Other Entities | Select "Yes" if your municipality has other entities included in the Audited Consolidated Financial Statements. |
| RE9171 This line appears only when "Yes" is selected on Line RE9141 | Municipal Entity | Provide Name, % of ownership, Category for your Other Entities. If you are unsure what to report, see the Financial Statement Note that discusses Reporting Entities in your Audited Consolidated Financial Statements. The category should reflect the type of service provided for each of the Other Entities. For example, the Town of Bridgewater's Audited |

| Line number | Description | Details |
|--|---------------------------------|--|
| | | <p>Consolidated Financial Statements includes the following Other Entities:</p> <ol style="list-style-type: none"> 1. Bridgewater Museum Commission 2. Brookside Cemetery Commission, and 3. A portion of the Lunenburg County Multi-Purpose Centre <p>Corporations 1 & 3 belong to the Recreation and Cultural Services category. While Corporation 2 belongs to the Public Health category.</p> |
| RE9151 | Government Business Enterprises | Select "Yes" if your municipality has Government Business Enterprises included in the Audited Consolidated Financial Statement. |
| RE9181 This line appears only when "Yes" is selected on Line RE9151 | | <p>Provide Name and Main activities of your Government Business Enterprises. For example, the Town of Bridgewater's Audited Consolidated Financial Statements includes the following Investments in Government Business Enterprises or Partnerships:</p> <ul style="list-style-type: none"> • Municipal Joint Services Board • Public Service Commission of Bridgewater. |

2(b) Long-term Debt Schedule (LTD) Schedule

| Line number | Description | Details |
|-------------|---------------------------------|--|
| Category | | Report the long-term debt schedule by expenditure category. |
| Column A | Purpose (Operating vs. Capital) | Indicate whether the loan is held by the capital fund or the operating fund, as per your Municipality's Non-Consolidated Financial Statements. For example, if your municipality borrowed money to contribute to other organizations such as the regional hospital, it is considered "operating" as the assets do not belong to your municipality. |
| Column C | Principal Pmt. (Repaid) | Include principal payments made during the year but exclude balloon payments made to pay out a loan at the end of a loan period. See Column D Help/ Tool Tip on this schedule for reporting balloon payments. |
| Column D | Balloon Payment on Loan | Include balloon payments made during the year to pay out a loan at the end of a loan period. |

| Line number | Description | Details |
|-------------|---|--|
| Column E | New Issued | Include new debt issued during the year. |
| Column G | Interest | Enter the interest expense for the year on each line. The total amount of interest in Column G must agree with the total interest expense reported in the Consolidated Financial Statements. Once the interest expenses are entered, they will be carried forward to the Consolidated Schedule of Expenses (CE) by category. |
| Column H | Source (e.g., Federal, Provincial, Other Institution) | Indicate whether each loan is from a federal institution, provincial institution, or other institution. For example, a loan from the Municipal Finance Corporation would be under “provincial institution”, while a loan from a bank or credit union would be under “other institution”. |

2(c) Asset Retirement Obligations (ARO) Schedule

| Asset Retirement Obligations (ARO) – Asset Table | | |
|--|------------------------------|--|
| Line number | Description | Details |
| Application Type | | Select the method used to determine the current asset retirement obligation, either Prospective Application or Modified Retroactive Application. Consult ARO guidance if unsure which method was used. |
| ARO6110 to 6170 | General Capital Fund | Report the information in the columns related to asset retirement obligations for assets in the general capital fund. |
| ARO6290 | Water Utility (incl. WIP) | Report the information in the columns related to asset retirement obligations for water utility assets. |
| ARO6390 | Electric Utility (incl. WIP) | Report the information in the columns related to asset retirement obligations for electric utility assets. |
| ARO6490 | Municipal Entity | Report the information in the columns related to asset retirement obligations for other municipal entity assets. |
| Column A | ARO Assets -Opening Balance | State the calculated value of asset retirement obligations in the first year of recording the obligation, or the end-of-year balance from the previous year. |

| Asset Retirement Obligations (ARO) – Asset Table | | |
|---|---|---|
| Line number | Description | Details |
| Column B | Increase of ARO Assets During the Year | Enter any new ARO assets recognized this year. |
| Column C | ARO Disposals during the year (negative) | Deduct the value of any existing ARO assets that were disposed of (remediated) during the year. |
| Column D | Increase (Decrease) due to change in Estimate of Assets | Enter any changes in ARO asset value resulting from authorized re-estimates of ARO obligations. |
| Column F | Opening ARO Amortization Balance | Enter the closing amortization balance from the previous year, or if in the first year of recognition using the modified retroactive method, enter the calculated amortization balance. |
| Column G | Annual Amortization | Enter the total amortization for the current fiscal period, for assets in each line / service area. |
| Column H | Adjustments/Disposals | Enter any adjustments to amortization for disposed assets. |

| Asset Retirement Obligations (ARO) – Liability Table | | |
|---|---|--|
| Line number | Description | Details |
| ARO5510 through ARO5570 | General Capital Fund | Report the information in the columns related to liabilities for asset retirement obligations, for municipal assets in the general capital fund. |
| ARO5690 | Water Utility (incl. WIP) | Report the information in the columns related to liabilities for asset retirement obligations, for water utility assets. |
| ARO5790 | Electric Utility (incl. WIP) | Report the information in the columns related to liabilities for asset retirement obligations, for electric utility assets. |
| ARO5890 | Municipal Entity | Report the information in the columns related to liabilities for asset retirement obligations, for other municipal entity assets. |
| Column A | ARO Liability-Operating Balance | State the calculated value of asset retirement obligations in the first year of recording the obligation, or the end-of-year balance from the previous year. |
| Column B | Increase of ARO Liability During the Year | Enter any new ARO liabilities recognized this year. |

| Asset Retirement Obligations (ARO) – Liability Table | | |
|---|--|---|
| Line number | Description | Details |
| Column C | Transfer of Solid Waste Landfill Liability | Enter the value of any ARO liabilities that had been previously recorded as Solid Waste Landfill liabilities under PS3270 (superseded by PS3280). |
| Column D | Liability Settled During the Year (negative) | Deduct the value of any existing ARO assets that were disposed of (remediated) during the year. |
| Column E | Increase (Decrease) due to Change in Estimate of Liability | Enter any changes in ARO liability value resulting from authorized re-estimates of ARO obligations. |
| Column F | ARO Liability Accretion Expense | Enter accretion expense for the year, as calculated based on discount rates. |

2(d) Tangible Capital Assets and Amortization (TCA) Schedule

| Line number | Description | Details |
|--------------------|---------------------------------|--|
| TCA6011 | General Capital Fund Assets | Report the information in the columns related to general capital fund except assets under construction. |
| TCA6111 | Assets Under Construction (WIP) | Report the information in the columns related to assets under construction in the general capital fund. |
| TCA6299 | Water Utility (incl. WIP) | Report the information in the columns related to water utility assets including assets under construction. |
| TCA6399 | Electric Utility (incl. WIP) | Report the information in the columns related to electric utility assets including assets under construction. |
| TCA6491 | Municipal Entity (incl. WIP) | Report the information in the columns related to other municipal entity's assets including assets under construction. |
| Column B | Restated Opening Cost Balance | This column provides the total costs of capital assets, including previously reported acquisition/construction costs and any asset retirement obligations. Automatically pre-populated with values from ARO schedule. (This column appears only in the 2022-23 FIR.) |
| Column C | Additions | Enter the total additions to capital assets for the year. For assets under construction (WIP), use this column to report additions as positive and to report the |

| Line number | Description | Details |
|--|--|---|
| | | finished (constructed) assets that are moved to TCA as negative. |
| Column D | Disposals/ Write-Downs | Enter the total disposals and write-downs to capital assets for the year. |
| Column G | Restated Opening Amortization Balance | This column provides the total accrual of amortization to date, including previous amortization of TCA assets and any amortization related to asset retirement obligations. Automatically pre-populated with values from ARO schedule. (This column appears only in the 2022-23 FIR.) |
| Column H | Annual Amortization | Enter the total amortization for the current fiscal period. |
| Column I | Adjustments/Disposals | Enter any adjustments or disposals. |
| Amortization Schedule TCA6511 to TCA6631 | Amortization, Write-downs, and (Gain)/ Loss on Sale of TCA | Enter the total amortization, write-downs, and (gain)/ loss on sale of assets for the general capital fund by expenditure category. The total must agree with the amount reported in the TCA schedule. Ensure the unreconciled difference is \$0. Otherwise, the FIR will not be submitted. |

2(e) Taxes and Sewer Receivable Schedule (TR)

| Assessable Property Taxes | | |
|---------------------------|---|--|
| Line number | Description | Details |
| TR4265 | Write-offs during the Year | Enter the full amount written off during the year on the tax revenues. Write offs are required to be approved by council. Note: Do not include amounts that were set up as an allowance for uncollectible taxes. |
| TR4268 | Reduced Taxes | Enter the full amount of taxes that were reduced during the year in accordance with <i>Municipal Government Act</i> (MGA) Section 69 and 71. |
| TR4269 | Taxes and Sewer Rates Receivable (excluding interest) | Include all taxes and sewer receivables which remain unpaid at the end of the reporting year. Please do not include interest on taxes and sewer receivable. |

| Assessable Property Taxes | | |
|----------------------------------|---|--|
| Line number | Description | Details |
| TR4271 | Interest on Taxes and Sewer Rates Receivable | Enter the amount of interest charged on the taxes for the current year. |
| TR4281 | Valuation Allowance for Uncollectible Taxes and Sewer Rates | Enter the amounts set up as an allowance for uncollectible taxes and sewer rates |
| Column I | % Change | In the Line Comment column, enter a brief explanation of any variance that is greater than 10% from the previous year for the following line items for your Municipality: <ul style="list-style-type: none"> • TR4269 Taxes and Sewer Rates Receivable (excluding interest) • TR4281 Valuation allowance for uncollectible taxes and sewer rates |
| TR4301 TR4305 | <p>1) How often does your municipality conduct tax sales? Annually, quarterly, monthly or infrequently</p> <p>2) When did the most recent tax sale take place? Please provide the year and the month.</p> | Each municipal council is required to carry out a tax sale to collect outstanding taxes due to the municipality. This can be accomplished by a tax sale policy adopted by council and by following the minimum tax sale procedures in Section 134 of the <i>Municipal Government Act</i> . The legislation requires municipalities to put properties up for sale if taxes are in arrears for the preceding three fiscal years, with the exceptions noted in Section 134 of the <i>Municipal Government Act</i> . |

2(f) Consolidated Schedule of Revenues (CR)

| Assessable Property | | |
|----------------------------|--------------------|---|
| Line number | Description | Details |
| CR1009 | Residential | Revenues generated from residential properties. These properties are coded as "01" on the assessment tax roll provided by Property Valuation Services Corporation (PVSC). |

| Assessable Property | | |
|----------------------------|--|---|
| Line number | Description | Details |
| CR1011 | Commercial- Commercial property | Revenues generated from commercial properties. These properties are coded as "02" on the assessment tax roll provided by Property Valuation Services Corporation (PVSC). |
| CR1015 | Commercial- Seasonable Property | |
| CR1021 | Commercial - Forest Property tax (50,000 acres or more) | Revenues generated from commercial forest properties. These properties are coded as "26" on the assessment tax roll provided by Property Valuation Services Corporation (PVSC). |
| CR1031 | Resource - Taxable assessments | Revenues generated from resource properties. These properties are coded as "03" on the assessment tax roll provided by Property Valuation Services Corporation (PVSC). |
| CR1035 | Resource - Forest property tax (less than 50,000 acres) | Revenues generated from resource forest properties. These properties are coded as "27" on the assessment tax roll provided by Property Valuation Services Corporation (PVSC). |
| CR1051 | Other Assessable Property Taxes - Recreation property tax | Revenues generated from recreation properties. |
| CR1055 | Other Assessable Property Taxes - Wind Farm Payments from PNS | Enter the wind farm payments in lieu of taxes (grants) that are received from the Department of Energy. The taxes from wind farm developers should be reported separately. See Line CR1081. |
| CR1061 | Other Assessable Property Taxes - Farm Property Acreage Payment from the Province of Nova Scotia (PNS) | Enter the farm property acreage payments in lieu of taxes (grants) that are received from the Province. |
| CR1065 | Other Assessable Property Taxes - Conservation Payment from PNS | Enter the conservation payments in lieu of taxes (grants) that are received from the Province. |
| CR1071 | Special tax Agreements – Bell Aliant | The special tax agreements or legislation line should include items regarding Bell Aliant. |

| Assessable Property | | |
|---------------------|--|--|
| Line number | Description | Details |
| CR1081 | Special tax Agreements – Wind Farm taxes from Developers | The special tax agreements or legislation line should include wind farm taxes received from developers. This line item would include any revenue from Wind Turbines as provided in Wind Turbine Facilities <i>Municipal Taxation Act</i> . |
| CR1085 | Special Tax Agreements - Other | The other special tax agreements or legislation line should include items such as Heritage Gas pipelines, Halifax International Airport, and large industrial properties that are under special tax agreements or legislation and are not reported separately. |

| Other Rates, Charges and Assessments | | |
|--------------------------------------|---|---|
| Line number | Description | Details |
| CR1111 | Area rates and Special Assessments - Residential | Area rates, special assessments and uniform charges for various purposes. Examples may include but are not limited to: <ul style="list-style-type: none"> • Area fire rates; • area street lighting; • sidewalk rates; • area recreation rates; and • uniform charges. |
| CR1151 | Sewer Rates/Charges | Report rates or charges for sewer services on this line. For example, rates or charges for sewer services that are not part of the general tax rates would be reported on this line. |
| CR1161 | Taxes and rates collected for other Government/Agencies | Report taxes and rates that are collected for other governments or agencies on this line. This is used when the other government or agency determines the tax or rate and the municipality is merely acting as a collection agent for the monies. This is not used when the municipality is involved in determining the amount of the rates collected and given to the other government or agency. For example, this is where amounts collected by the municipality would be reported for fire agencies that set their own rates. |

| Other Rates, Charges and Assessments | | |
|---|---|---|
| Line number | Description | Details |
| CR1167 | Less: Transmission of taxes and rates collected for other Government and Agencies | Report taxes and rates that are transmitted to the other governments or agencies that your municipality collected on their behalf. See the help comment on CR1161 for more details. Enter a negative amount as a reduction to the collection. |

| Other Taxes | | |
|--------------------|--------------------|--|
| Line number | Description | Details |
| CR1171 | Deed Transfer Tax | The revenue generated from property sales multiplied by the municipality's deed transfer tax rate. |
| CR1175 | Other | Other taxes. |

| Expenditures as a Reduction of Tax Revenue | | |
|---|---|--|
| Line number | Description | Details |
| CR1181 | Appropriations to regional school board | This line item includes any mandatory contributions to education. Any supplementary contributions are not included here. |
| CR1183 | Transfer to correctional services | This line item includes any mandatory contributions to correctional services. |
| CR1185 | Deficit of Regional Housing Authority | This line items includes the transfer to fund the deficit of the Nova Scotia Provincial Housing Agency. |

| Grants-in-Lieu (GIL) of Taxes | | |
|--------------------------------------|--|--|
| Line number | Description | Details |
| CR1219 | Federal Government and Federal Government Agencies | Any amounts paid by the federal government and federal government agencies for federal government and agencies properties such as: <ul style="list-style-type: none"> • RCMP Buildings; • Armouries; • Canada Post Buildings; and • Canadian Broadcasting Corporation. |
| CR1221 | Provincial - PILT Payment | Include payments in lieu of taxes related to provincial property, property of supported institutions, and crown |

| Grants-in-Lieu (GIL) of Taxes | | |
|--------------------------------------|------------------------------|--|
| Line number | Description | Details |
| | | timber lands. Grants-in-lieu of taxes paid on provincial real property at the applicable residential, non-residential or resource property tax rate, except for education and health-care facilities, and grants-in-lieu of taxes paid on the residential facilities of post-secondary institutions. |
| CR1225 | Provincial – Fire protection | Provincial Grant paid on all provincial buildings exempt from full taxation. |
| CR1231 | Provincial - Other | Any government grant-in-lieu of taxes not otherwise categorized above. Include the payments in lieu of taxes from the provincial government agencies such as Workers' Compensation Board of Nova Scotia (WCB) and Nova Scotia Liquor Commission (NSLC). |

| Services Provided to Other Governments | | |
|---|------------------------|---|
| <p>These revenues would include sales of goods or services to federal, provincial or local governments and their agencies which are, or will be, used by that government to supply a good or service to its citizens that it would normally be responsible for providing.</p> <p>These lines should not be used to report revenues for services that are consumed directly by other governments. These revenues may include the following services provided to other governments:</p> <ul style="list-style-type: none"> • road maintenance; • snow removal; • supply of water; • treatment of wastewater; • garbage collection; • fire protection; and • police protection. | | |
| Line number | Description | Details |
| CR1319 | Federal government | Services to the Federal Government. |
| CR1329 | Provincial government | Services to the Provincial Government. |
| CR1389 | Other local government | Services to other municipalities, for example, fire inspection services, building inspection services, garbage collection, etc. |

Sales of Services

Most municipalities recoup all, or part, of the cost of certain services through charges based on the amount of such service supplied to individuals and businesses.

Such services are supplied in easily measurable amounts, i.e., tipping fees for landfill disposal; or are easily charged to the individual receiving the service, i.e., bus fares.

Fees charged for certain purposes, such as search fees, are also considered to be sales of services except where the fee confers certain privileges on the payer when it (the fee) is classified as a license or permit. The individual purchasing the service includes not only the residents of the municipality but also any other person i.e., a resident of East Hants using Halifax Regional Municipality pools and which generates user fee revenue.

| Line number | Description | Details |
|-------------|------------------------------------|---|
| CR1419 | General government Services | Revenue generated for general government purposes, i.e., administrative charges for tax certificates or records inquiries. |
| CR1429 | Protective Services | Revenue generated for services that provide for the public safety of the inhabitants of the municipality. |
| CR1431 | Transportation Services, Transit | Revenue generated by activities that provide transit. Examples may include but are not limited to: <ul style="list-style-type: none"> • Bus fare • Ferry fares. |
| CR1438 | Transportation Services, Other | Revenue generated by activities that provide services related to roads, street lighting, sidewalks. |
| CR1449 | Environmental health Services | Revenue generated by activities related to garbage collection, i.e., tipping fees for landfill sites. |
| CR1459 | Public Health Services | Revenue generated by activities related to health promotion and assistance to disadvantaged individuals. |
| CR1469 | Environmental Development Services | Revenue generated by activities that support and control economic development including environmental planning and zoning, community development, etc. |
| CR1479 | Recreation and Cultural Services | Revenue generated by activities related to leisure, recreational and cultural activities, i.e., user fees for pool, rec centers, day-camps. |
| CR1498 | Other Services | Any other revenue generated by activities not otherwise categorized above. |

Other Revenues from Own Sources

These revenues may include the following services:

- licenses and permits;
- fines;
- rentals;
- concessions and franchises;
- return on investments;
- penalties and interest on taxes; and
- other services.

| Line number | Description | Details |
|-------------|----------------------------|--|
| CR1519 | Licenses and Permits | Includes general licenses, professional licenses, business licenses, amusement licenses and permits, taxi licenses, delivery vehicle licenses, animal licenses, building permits, and other licenses/permits. |
| CR1529 | Fines | Includes court fees and costs, forfeited bail, and fees from impounded animals, as well as fines on overdue library books. |
| CR1539 | Rentals | Includes income earned on general rentals, engineering structures, buildings, machinery and equipment, and land lease. |
| CR1549 | Concessions and Franchises | <p>Concessions and franchises are particular privileges or rights granted in respect of municipal functions, activities or responsibilities. Concessions are not easily distinguished from franchises. The latter usually relates to services of a general and a more or less essential nature, while the former pertains generally to service conveniences in respect of which the public has free, or at least alternative, choices.</p> <p>For classification purposes, no distinction needs to be made. A fairly common feature of franchise agreements, especially, is the provision for payments over and above the agreed-upon franchise fee. Any such payment that is clearly not a business tax or license fee should be recorded here.</p> |
| CR1559 | Return on Investments | <p>Includes interest earned on deposits and other investments that the operating fund may utilize.</p> <p>Interest on special funds is to be recorded in the special fund it belongs to, rather than here.</p> |

| Other Revenues from Own Sources | | |
|--|---------------------------------|---|
| Line number | Description | Details |
| CR1569 | Penalties and Interest on Taxes | Municipality charges on overdue accounts. |
| CR1571 | Wind Power Revenue | Revenue generated by sale of power from wind turbines |
| CR1573 | Solar Power Revenue | Revenue generated by sale of power from solar panels |
| CR1589 | Miscellaneous | Miscellaneous revenue that is not otherwise categorized above. Examples include commissions earned and sundry income. |

| Unconditional Transfers from Other Governments | | |
|--|--|--|
| <p>Unconditional transfers include entitlements and grants from other governments in which the transferor does not specify any particular use to which the monies are to be put, in which the monies so transferred form part of the general revenue of the transferor, and in which the transferee has discretion over the use of the monies.</p> | | |
| Line number | Description | Details |
| CR1619 | <i>Municipal Grants Act – Municipal Financial Capacity and Town Foundation</i> | This line item includes the unconditional operating grants from the Province which includes the Municipal Financial Capacity Grant and Town Foundation Grant. |
| CR1629 | NSPI – Grant-in-lieu of taxes | Grant paid by the province to the municipality for grant-in-lieu for Nova Scotia Power. |
| CR1639 | NSPI – HST Offset | HST rebate paid by the province to the municipality. |
| CR1649 | Federal Government and Federal Government Agencies | Report any other unconditional operating grant from the federal government or federal agency that is not otherwise reported on any of the other sub-category line items. |
| CR1659 | Provincial Government and Provincial Agencies | Report any other unconditional operating grant from the provincial government or provincial agency that is not otherwise reported on any of the other sub-category line items. |
| CR1689 | Other | Report any unconditional grants given to the municipality from any other local governments. |

Conditional Transfers from Federal or Provincial Governments or Agencies

Conditional transfers include entitlements, transfers under shared cost agreements, and grants from federal or provincial governments to which conditions are attached or which must be used by the municipality for a specified purpose or purposes.

| Line number | Description | Details |
|-------------|---|---|
| CR1719 | Canada Community-Building Fund (CCBF) Revenues | This line item includes the revenues from the Canada Community-Building Fund. |
| CR1729 | Federal Government and Federal Agencies | Examples to include Includes but not limited to are: <ul style="list-style-type: none"> • Student Funding for Term Position • CMHC (Canada Mortgage Housing Corporation), ACOA funding. |
| CR1739 | Provincial government and Provincial Agencies | Examples to include but not limited to: <ul style="list-style-type: none"> • MPAL – Municipal Physical Activity Leader • Emergency Measures Funding |
| CR1789 | Other Governments | Report any conditional grants given to the municipality from any other local governments. |
| CR1919 | Net Income from Government Business Enterprises | Include a negative amount if the Government Business Enterprises have a net loss. This line appears only when “Yes” is selected on Line RE9151. |
| CR1959 | Water Fund Revenues | Revenues incurred by the municipality’s water utility. |
| CR1969 | Electric Fund Revenues | Revenues incurred by the municipality’s electric utility. |

2(g) Consolidated Schedule of Expenses (CE)

| General Government Services | | |
|--|--------------------------------|--|
| <p>General government services include activities that provide for the overall operation of the municipality and that are common to, or affect all of the services provided by, the municipality, including legislative activities related to the mayor/warden and council of the municipality, including their remuneration and expenses.</p> | | |
| Legislative | | |
| Line number | Description | Details |
| CE2011 | Mayor or Warden – Remuneration | Remuneration for mayor or warden |
| CE2021 | Mayor or Warden – Expenses | <p>Any expenses specific to the mayor or warden that can be reasonably identified. Examples include but are not limited to:</p> <ul style="list-style-type: none"> • Travel expenses including mileage, hotel, airfare, meals; • Computers; • Internet at home; • Professional development; • Conference fees; and • Mobile phone costs. |
| CE2031 | Council – Remuneration | Remuneration for councillors. |
| CE2041 | Council – Expenses | <p>Any expenses specific to the councillors that can be reasonably identified. Examples may include but are not limited to:</p> <ul style="list-style-type: none"> • Travel expenses including mileage, hotel, airfare, meals; • Professional development; • Computers; • Internet at home; • Conference fees; and • Mobile phone costs. |
| CE2098 | Other legislative services | This line item includes any other costs associated with legislative council. |

| General Administration | | |
|------------------------|---|---|
| Line number | Description | Details |
| CE2101 | General Administration and Financial management | Expenditures related to general administration of following activities: <ul style="list-style-type: none"> • chief administrator; • municipal clerk; • other personnel HR, IT; • office buildings; • legal services; • office expenses; • other administrative services; • administration; • accounting; • internal audit; • budget control; • external audit; • payroll; • procurement; • debt administration; • pension fund administration; and • other financial management. |
| CE2141 | Taxation – Tax Rebates or cancellations | Refer to <i>Municipal Government Act (MGA)</i> Section 69 and Section 71 for more details. Charitable deductions granted through municipal by-law and low-income tax exemptions |
| CE2145 | Taxation – Transfers for Assessment Services | This is the amount paid to Property Valuation Services Corporation (PVSC) for the municipal share of services provided to municipalities by PVSC. |
| CE2148 | Other taxation | Administration, tax billing, and other taxation. |
| CE2159 | Valuation Allowances | Valuation allowances include uncollectible taxes, other receivables and unresolved assessment appeals. |
| CE2169 | Interest on Long-Term Debt | Debt charges relate to the interest on long-term debt of the municipality, as it relates to the delivery of General Government Services. The amounts reported here will be the total expensed for the year. |
| CE2179 | Short-term Interest and Other Debt Charges | Debt charges relate to the interest on short-term debt of the municipality and other debt charges, as it relates to the delivery of General Government Services. The |

| General Administration | | |
|-------------------------------|--|---|
| Line number | Description | Details |
| | | amounts reported here will be the total expensed for the year. |
| CE2189 | Amortization, Gain/Loss, Write-downs and Accretion Expense | Report amortization, gain/loss, write-down on capital assets, and accretion of asset retirement obligation liabilities by functional category. The amounts reported here will be the total expensed for the year. |
| CE2198 | Other General Government Services | Any other items not otherwise categorized above. This can include activities related to elections, plebiscites, and electors' meetings, grants to organizations and individuals, and other general services. |

| Protective Services | | |
|--|---|---|
| This can include activities that provide for the public safety of the inhabitants of the municipality. | | |
| Line number | Description | Details |
| CE2219 | Police Protection | Expenditures related to police protection, excluding debt charges and valuation allowances. Includes police commission; administration (police chief and employer's liability insurance); crime investigation prevention and protective services; traffic activities; training; police stations and buildings; police automotive equipment; detention and custody of prisoners (lock up facilities); and DNA costs. |
| CE2221 | Fire Protection - Water Supply and Hydrants | Expense incurred for the water supply and servicing of water hydrants for fire protection services. |
| CE2228 | Fire Protection – Other | Expenditures related to fire protection including administration; fire fighting force (grants to rural units, area rate levy in rural municipality); fire alarm systems; fire investigation and prevention; training; fire stations and buildings (maintenance and operation – not capital expenditures); fire fighting equipment; and other. |
| CE2269 | Interest on Long-Term Debt | Debt charges related to the interest on long-term debt of the municipality that relates to the delivery of Protective Services. |

| Line number | Description | Details |
|-------------|--|---|
| CE2279 | Short-term Interest and Other Debt Charges | Debt charges related to the interest on short-term debt of the municipality and the debt charges that relates to the delivery of Protective Services. |
| CE2289 | Amortization, Gain/Loss, Write-downs and Accretion Expense | Report amortization, gain/loss, write-down on capital assets, and accretion of asset retirement obligation liabilities related to the delivery of Protective Services. The amounts reported here will be the total expensed for the year. |
| CE2298 | Other Protective Services | Report other protective services including law enforcement and protective inspections. |

| Transportation Services | | |
|--------------------------------|--|--|
| Line number | Description | Details |
| CE2319 | Common Services | Activities that are related to, or benefit, several transportation functions and that cannot be reasonably allocated to those specific functions which includes administration; engineering services; general equipment; small tools and equipment; workshops, yards and other buildings; research, planning and design; liability insurance; and other. |
| CE2329 | Road Transport | This would include activities that provide for roads, streets, sidewalks and lighting, including: roads, streets, medians, boulevards, sidewalks, street lighting, street signs, traffic signals, railway crossings and public parking facilities. |
| CE2339 | Air Transport | Activities related to air transportation services. |
| CE2349 | Water Transport | Activities related to water transportation services. |
| CE2359 | Public Transit | Activities related to public transit systems, including: light-rail transit, scheduled buses, transit vehicles, rail lines, trolley wires, service buildings and garages. |
| CE2369 | Interest on Long-Term Debt | Debt charges related to the interest on long-term debt of the municipality that relates to the delivery of Transportation Services. |
| CE2379 | Short-term Interest and Other Debt Charges | Debt charges related to the interest on short-term debt of the municipality and the debt charges that relates to the delivery of Transportation Services. |

| Transportation Services | | |
|--------------------------------|--|---|
| Line number | Description | Details |
| CE2389 | Amortization, Gain/Loss, Write-downs and Accretion Expense | Report amortization, gain/loss, write-down on capital assets, and accretion of asset retirement obligation liabilities related to the delivery of Transportation Services. The amounts reported here will be the total expensed for the year. |
| CE2398 | Other Transportation Services | Transportation Services items not otherwise categorized above. |

| Environmental Health Services | | |
|--------------------------------------|--|---|
| Line number | Description | Details |
| CE2419 | Sewage Collection and Disposal | This would include activities related to the collection or removal, treatment, and disposal of sanitary sewage, including: sanitary sewers and combined sanitary-storm sewers, lagoons, plant and equipment, public comfort stations, catch basins, man holes, booster stations, and reclamation of sludge areas for lagoons or treatment plants. |
| CE2429 | Garbage and Waste Collection and Disposal | This would include activities related to the collection of garbage and other waste material allocated to the current year. |
| CE2431 | Municipal Landfills – Transfers to the Capital Reserve for Landfill closure/post closure costs | This would include the amount that the general operating fund transfers to the capital reserve for the estimated annual provision of closure/post-closure costs. This transfer is different from the other transfers made by the operating fund to the capital reserve, as it is specifically allowed as an expenditure of the operating fund, for purposes of calculating the standard expenditures. |
| CE2438 | Municipal Landfills – Other Current Expenditures for Landfill Costs | All other solid waste landfill costs incurred by the general operating fund. |
| CE2469 | Interest on Long-Term Debt | Debt charges related to the interest on long-term debt of the municipality that relates to the delivery of Environmental Health Services. |

| Environmental Health Services | | |
|--------------------------------------|--|---|
| Line number | Description | Details |
| CE2479 | Short-term Interest and Other Debt Charges | Debt charges related to the interest on short-term debt of the municipality and the debt charges that relates to the delivery of Environmental Health Services. |
| CE2489 | Amortization, Gain/Loss, Write-downs and Accretion Expense | Report amortization, gain/loss, write-down on capital assets, and accretion of asset retirement obligation liabilities related to the delivery of Environmental Health Services. The amounts reported here will be the total expensed for the year. |
| CE2498 | Other Environmental Health Services | Environmental Health Services items not otherwise categorized above. |

| Public Health Services | | |
|-------------------------------|--|--|
| Line number | Description | Details |
| CE2519 | Public Health | Public health activities. <ul style="list-style-type: none"> • Cemeteries and crematoriums; • Morgues; • Health clinics or health centres; and • General public health (occupational health, vital statistics, other); and • Other public health. |
| CE2569 | Interest on Long-Term Debt | Debt charges related to the interest on long-term debt of the municipality that relates to the delivery of Public Health Services. |
| CE2579 | Short-term Interest and Other Debt Charges | Debt charges related to the interest on short-term debt of the municipality and the debt charges that relates to the delivery of Public Health Services. |
| CE2589 | Amortization, Gain/Loss, Write-downs and Accretion Expense | Report amortization, gain/loss, write-down on capital assets, and accretion of asset retirement obligation liabilities related to the delivery of Public Health Services. The amounts reported here will be the total expensed for the year. |
| CE2598 | Other Public Health Services | Public Health Services items not otherwise categorized above. |

| Environmental Development Services | | |
|---|--|--|
| Line number | Description | Details |
| CE2619 | Environmental Planning and Zoning | Report environmental planning and zoning services including Transfer to Regional Planning. |
| CE2629 | Community Development | Report community development services including Transfer to Regional Enterprise Networks. |
| CE2639 | Wind Power Operating Costs | Operating expense incurred in the fiscal year for generating wind power |
| CE2649 | Solar Power Operating Costs | Operating expense incurred in the fiscal year for generating solar power |
| CE2669 | Interest on Long-Term Debt | Debt charges related to the interest on long-term debt of the municipality that relates to the delivery of Environmental Development Services. |
| CE2679 | Short-term Interest and Other Debt Charges | Debt charges relate to the interest on short-term debt of the municipality and the debt charges that relates to the delivery of Environmental Development Services. |
| CE2689 | Amortization, Gain/Loss, Write-downs and Accretion Expense | Report amortization, gain/loss, write-down on capital assets, and accretion of asset retirement obligation liabilities related to the delivery of Environmental Development Services. The amounts reported here will be the total expensed for the year. |
| CE2698 | Other Environmental Development Services | Report other environmental planning and zoning services including Industrial Parks and Tourism. |

| Recreation and Cultural Services | | |
|---|-----------------------------------|---|
| Line number | Description | Details |
| CE2719 | Recreation Facilities | This would include activities related to municipal recreation facilities, including: administration; swimming pools, beaches and marinas; skating rinks and arenas; parks, playgrounds and sports fields; and programming. |
| CE2729 | Cultural Buildings and Facilities | This could include activities that provide for cultural facilities and related programs, including administration, libraries and museum commissions. Report cultural buildings and facilities including the local library and museum. |
| CE2739 | Transfers to Regional Library | Transfer (grant) to Regional Library Board is reported on this line. |

| Recreation and Cultural Services | | |
|---|--|--|
| Line number | Description | Details |
| CE2741 | Other transfer to Libraries | Other funding or transfers to libraries. |
| CE2749 | Interest on Long-Term Debt | Debt charges related to the interest on long-term debt of the municipality that relates to the delivery of Environmental Development Services. |
| CE2759 | Short-Term Interest and other debt charges | Debt Charges related to the interest on short-term debt of the municipality and the debt changes that relates to the delivery of Recreation and Cultural Services. |
| CE2769 | Amortization, Gain/Loss, Write-downs and Accretion Expense | Report amortization, gain/loss, write-down on capital assets, and accretion of asset retirement obligation liabilities related to the delivery of Recreation and Cultural Services. The amounts reported here will be the total expensed for the year. |
| CE2798 | Other Recreation and Cultural Services | Other recreation and cultural services not otherwise categorized above. |

| Extraordinary or Special Items | | |
|---------------------------------------|--|---|
| Line number | Description | Details |
| CE2921 | Extraordinary or Special Revenue Items | (Specify expenditure item.) |
| CE2923 | Extraordinary or Special Expenditure Items | (Specify expenditure item.) |
| CE2925 | Optional (Supplementary) Education Contributions | Contributions for education that are supplemental to the mandatory education contributions. |

| Water Fund | | |
|--------------------|----------------------------|--|
| Line number | Description | Details |
| CE2951 | Water Fund Expenses | Expenditures incurred by the municipality's water utility. |
| CE2956 | Interest on Long-Term Debt | Debt Charges related to the interest on long-term debt of the municipality that relates to the delivery of Water Fund. |

| Water Fund | | |
|--------------------|---|--|
| Line number | Description | Details |
| CE2958 | Amortization, Gain/Loss, Write-Down and Accretion Expense | Report amortization, gain/loss, write-down on capital assets, and accretion of asset retirement obligation liabilities related to the delivery of Water Fund. Amounts reported here will be the total expensed for the year. |

| Electric Fund | | |
|----------------------|---|---|
| Line number | Description | Details |
| CE2961 | Electric Fund Expenses | Expenditures incurred by a municipality's electric utility. |
| CE2966 | Interest on Long-Term Debt | Debt Charges related to the interest on long-term debt of the municipality that relates to the delivery of Electric Fund. |
| CE2968 | Amortization, Gain/Loss, Write-Down and Accretion Expense | Report amortization, gain/loss, write-down on capital assets, and accretion of asset retirement obligation liabilities related to the delivery of Electric Fund. Amounts reported here will be the total expensed for the year. |

2(h) Consolidated Statement of Operations (CO)

This schedule populates automatically. No data entry is required on this form.

2(i) Consolidated Statement of Financial Position (CFP)

| Financial Assets – Financial Assets | | |
|--|---------------------------|--|
| Line number | Description | Details |
| CFP4010 | Cash and Cash Equivalents | <p>Considered transitional or current in nature and are capable of reasonably prompt liquidation.</p> <p>This could include cash on hand, cash on deposit in a chartered bank or other financial institution, term deposits, treasury bills, investment certificates and marketable securities.</p> <p>Cash accounts with negative balances should be reported as bank indebtedness.</p> |

| Financial Assets – Financial Assets | | |
|-------------------------------------|--|---|
| Line number | Description | Details |
| CFP4210 | Taxes and Sewer Receivable (Net of Asset Valuation Allowances) | <p>Include all long-term taxes and sewer receivables which remain unpaid at the end of the reporting year.</p> <p>Can include all of the following items, which remain unpaid at the end of the reporting year: sewer receivables and taxes receivable, including taxes, penalties and interest on taxes; sewer charges; tax sale certificates; tax arrears arrangement and other.</p> <p>All receivables should be reported net of allowances for amounts that are expected to be uncollectible.</p> |
| CFP4290 | Other Receivables (Net of Asset Valuation Allowances) | <p>Amounts due from federal government and its agencies, due from provincial or territorial government or its agencies, amounts due from other funds, amounts due from other local governments, trade receivables, accrued receivables and other. Trade receivables include amounts claimed against a customer for goods or services sold in the ordinary course of business.</p> <p>All receivables should be reported net of allowances for amounts that are expected to be uncollectible.</p> |
| CFP4510 | Inventory Held for Resale | <p>Inventory that is held to be resold to the public. Examples include but are not limited to:</p> <ul style="list-style-type: none"> • Surplus land/property held for resale expected to be sold in the short-term. |
| CFP4810 | Portfolio Investments | <p>Portfolio investments are investments in organizations that do not form part of the government reporting entity. They are typically equity or debt instruments issues by the investee. These investments are not readily convertible to cash in the short term. Examples include term deposits, bonds, investment certificates,</p> |

| Financial Assets – Financial Assets | | |
|--|---|--|
| Line number | Description | Details |
| | | debentures, mortgages, and other securities that have a maturity longer than one year. It would also include investments that are of a more permanent nature, such as shares of a co-operative. |
| CFP4820 | Derivatives | Derivatives refer to a financial instrument or contract whose value is derived from an underlying asset, index, or variable. These financial instruments are used to manage and mitigate financial risks, such as fluctuations in interest rates, exchange rates, commodity prices, or other market factors. The most common derivatives are futures contracts, options, swaps and forwards. |
| CFP4830 | Loans and Advances | Long-term advances made to other non-related parties. |
| CFP4840 | Designated Fair Value Financial Instruments | Designated fair value financial instruments refer to specific financial assets or liabilities held by government entities that are measured and reported at fair value in their financial statements. |
| CFP4850 | Investment in Government Business Enterprises or Partnerships | Report the total amount of your Municipality's Investments in Government Business Enterprises or Government Partnerships (GBEs). If you selected "Yes" for Line RE9151, the net income from the GBEs should be reported. |
| CFP4890 | Other Financial Assets | Other financial assets not categorized above. |

| Liabilities | | |
|--------------------|-----------------------|---|
| Line number | Description | Details |
| CFP5010 | Bank Overdrafts | Report any negative cash. |
| CFP5030 | Lines of Credit | Report lines of credit with balance outstanding. |
| CFP5050 | Short-Term Borrowings | Includes amounts payable for borrowings from banks or other sources for the purpose of temporary financing. Temporary financing would generally include all borrowings with a term of one year or less. |

| Liabilities | | |
|-------------|---|---|
| Line number | Description | Details |
| CFP5210 | Payables | <p>Includes all amounts owing at the end of the reporting year to the federal, provincial or territorial, or other local governments, all trade accounts payable, accrued liabilities and due to other funds.</p> <p>A trade account payable is a debt for goods or services purchased in the ordinary course of business. An accrued liability is a developing, but not yet enforceable, claim by another person, which is accumulating with the passage of time or the receipt of service. It arises from the purchase of services (including the use of money) that have been only partly performed at the time of accounting and hence are not yet billed or paid for.</p> <p>This could include:</p> <ul style="list-style-type: none"> • accounts arising from the purchase of goods or services for the municipality's own consumption or use, including purchases from other governments; • accrued interest on borrowings; • accrued rents on leased or rented property; and • accrued vacation payable. |
| CFP5390 | Other Liabilities – Short term | Liability balances that are not included in the payable categories, defined above and that are expected to be realized within one year of the reporting date. |
| CFP5400 | Derivatives | Derivatives refer to a financial instrument or contract whose value is derived from an underlying asset, index, or variable. These financial instruments are used to manage and mitigate financial risks, such as fluctuations in interest rates, exchange rates, commodity prices, or other market factors. The most common derivatives are futures contracts, options, swaps and forwards. |
| CFP5410 | Designated Fair Value Financial Instruments | Designated fair value financial instruments refer to specific financial assets or liabilities held by |

| Liabilities | | |
|-------------|--|---|
| Line number | Description | Details |
| | | government entities that are measured and reported at fair value in their financial statements. |
| CFP5480 | Long Term Debt – Federal Government | This line item is for any Federal Government debt incurred. |
| CFP5485 | Long Term Debt – Provincial Government | This line item is for any Provincial debt incurred. |
| CFP5490 | Long Term Debt – Other Institutions | This line item is for any debt incurred due to other Institutions. |
| CFP5590 | Asset Retirement Obligations | This line item is for any existing asset retirement obligation liabilities. Per PS 3280.24, upon initial recognition of a liability for an asset retirement obligation, a public sector entity should recognize an asset retirement cost by increasing the carrying amount of the related tangible capital asset (or a component thereof) by the same amount as the liability. |
| CFP5690 | Retirement Benefits | This line item is for any liabilities related to personnel retirement benefits. |
| CFP5810 | Deferred Revenue | Deferred revenue is a liability arising from advance payments received for goods or services that are yet to be delivered or earned, and revenue recognition occurs as the obligation is fulfilled over time. |
| CFP5890 | Other Liabilities –Long Term | <p>Liability balances that are not included in the payable categories, defined above and that are expected to be realized more than one year from the reporting date.</p> <p>Examples may include but are not limited to:</p> <ul style="list-style-type: none"> • Pension liability; • Customer Deposits; • Retirement Benefit Liability; and • Landfill Site Closure Liability. |

| Non-Financial Assets | | |
|-----------------------------|--|--|
| Line number | Description | Details |
| CFP6010 | Capital Assets – Gross Cost including ARO | The gross cost of capital assets (including work in progress and the asset value associated with any asset retirement obligations). |
| CFP6590 | Less: Accumulated Amortization including ARO | The accumulated amortization of capital assets including ARO assets reported Line number CFP6010. |
| CFP6860 | Prepaid Expenses | Any amounts expended in the current period that relate to expenses of future periods. Examples may include but are not limited to: insurance, professional dues and software licensing. |
| CFP6870 | Inventory Not Held for Resale | Inventory held that will not be resold to the public but will be consumed during the delivery of services to residents. Examples may include but are not limited to: salt used for snow removal and public works supplies, i.e., water meters, sewer fittings, and valves. |
| CFP6880 | Other Non-Financial Assets | Any other item not otherwise categorized above. Examples may include but are not limited to: deferred pension assets and pension benefit excess |

| Fund Balances | | |
|---|---------------------------------|--|
| Line number | Description | Details |
| CFP7431 to CFP7455 | Fund Balance by Fund/Entity | This section is attached on the bottom of CFP for a breakdown of the Accumulated Surplus (Deficit), end of year. |
| CFP7461 This line appears only when "Yes" is selected on Line RE9141 | Fund Balance for Other Entities | Report the Total Accumulated Surplus/ (Deficit) of all Other Entities included in the Consolidated Financial Statements on this line. If you have more than one entity, sum the accumulated surplus/deficit of all entities and input the total. |

2(j) Consolidated Statement of Remeasurement Gains and Losses (CGL)

| Line number | Description | Details |
|-------------|--|--|
| CGL7203 | Unrealized gains (losses) attributable to – Foreign exchange | Record the unrealized foreign exchange gain or loss attributable to foreign currency transactions not settled during the year. |
| CGL7207 | Unrealized gains (losses) attributable to – Derivatives | Record the unrealized gains or losses from the change in fair value of derivatives during the year. |
| CGL7211 | Unrealized gains (losses) attributable to – Portfolio investments | Record the unrealized gains or losses from the change in fair value of portfolio investments during the year. |
| CGL7214 | Unrealized gains (losses) attributable to – Designated fair value financial instruments | Record the unrealized gains or losses from the change in designated fair value financial instruments during the year. |
| CGL7221 | Amounts reclassified to the statement of operations – Foreign exchange | Record the cumulative amount of foreign exchange remeasurement gains and losses reclassified to the statement of operations during the year. |
| CGL7227 | Amounts reclassified to the statement of operations – Derivatives | Record the cumulative amount of remeasurement gains and losses on derivatives reclassified to the statement of operations during the year. |
| CGL7237 | Amounts reclassified to the statement of operations – Portfolio investments | Record the cumulative amount of remeasurement gains and losses on portfolio investments reclassified to the statement of operations during the year. |
| CGL7241 | Amounts reclassified to the statement of operations – Designated fair value financial instruments | Record the cumulative amount of remeasurement gains and losses on designated fair value financial instruments reclassified to the statement of operations during the year. |
| CGL7295 | Other comprehensive income from government business enterprises and government business partnerships | Record the net remeasurement gains and losses for the year for government business enterprises and government business partnerships. |

2(k) Consolidated Statement of Cash Flow (CCF)

This schedule populates automatically. No data entry is required on this form.

2(l) Consolidated Statement of Changes in Net Financial Assets (Net Debt) (CNF)

This schedule populates automatically. No data entry is required on this form.

2(m) Non-consolidated Statement of Operations of the General Capital Fund (NCC)

| Revenue | | |
|-------------|---|---|
| Line number | Description | Details |
| NCC1299 | Capital Contributions from Federal Government | Report total capital contributions received from Federal government sources and Federal programs. |
| NCC1399 | Capital Contributions from Provincial Government | Report total capital contributions received from Provincial government sources and Provincial programs. |
| NCC1499 | Capital Contributions from Other Local Government | Report total capital contributions received from other local governments. |
| NCC1599 | Capital Contributions from Developers/Other | Report capital contributions received from developers and other sources. |
| NCC1699 | Recovery from Outside Sources | Report recovery of capital expenditures made from outside sources. |
| NCC1799 | Capital Contributions - Other | Report any other sources of capital revenue not previously mentioned. |

| Expenses | | |
|-------------|-----------------------------|---|
| Line number | Description | Details |
| NCC2199 | General Government Services | Report capital expenses associated with the provision of general government services. |
| NCC2299 | Protective Services | Report capital expenses associated with the provision of protective services. |
| NCC2399 | Transportation Services | Report capital expenses associated with the provision of transportation services. |

| Expenses | | |
|--------------------|------------------------------------|--|
| Line number | Description | Details |
| NCC2499 | Environmental Health Services | Report capital expenses associated with the provision of environmental health services. |
| NCC2599 | Public Health Services | Report capital expenses associated with the provision of public health services. |
| NCC2699 | Environmental Development Services | Report capital expenses associated with the provision of environmental development services. |
| NCC2799 | Recreation and Cultural Services | Report capital expenses associated with the provision of recreation and cultural services. |
| NCC2929 | Extraordinary or Special Items | Report any extraordinary or special capital expenditures not otherwise reported in this section. |

| Financing and Transfers | | |
|--------------------------------|--|--|
| Line number | Description | Details |
| NCC3219 | Transfer of debt repayments | Report transfers made for repayment of debts. |
| NCC3229 | Temporary Financing Principal- Capital Projects | Report the principal value of any temporary financing received for capital projects. |
| NCC3259 | Transfers for Amortization | Report transfers made from (to) own reserves to cover amortization expenses. |
| NCC3269 | Net Transfers from (to) All Other Funds and Agencies | Report transfers from (to) other funds or agencies related to capital expenses. |

2(n) Non-consolidated Statement of General Operating Fund Revenues Schedule (NR)

The following schedule reports Non-Consolidated Revenues of the General Operating Fund. This schedule feeds Schedule NO.

| Residential | | |
|--------------------|--------------------|---|
| Line number | Description | Details |
| NR1009 | Residential | Revenues generated from residential properties. These properties are coded as "01" on the assessment tax roll provided by Property Valuation Services Corporation (PVSC). |

| Commercial | | |
|--------------------|---|---|
| Line number | Description | Details |
| NR1011 | Commercial property | Revenues generated from commercial properties. These properties are coded as "02" on the assessment tax roll provided by Property Valuation Services Corporation (PVSC). |
| NR1015 | Seasonal property | Seasonable tourist properties receive a 25% reduction, as approved by council. |
| NR1021 | Resource – forest property tax (50,000 acres or more) | Revenues generated from resource forest properties. These properties are coded as "26" on the assessment tax roll provided by Property Valuation Services Corporation (PVSC). |

| Resource | | |
|--------------------|--|--|
| Line number | Description | Details |
| NR1031 | Taxable Assessments | Revenues generated from resource properties. These properties are coded as "03" on the assessment tax roll provided by Property Valuation Services Corporation (PVSC). |
| NR1035 | Forest Property Tax (less than 50,000 acres) | Revenue generated from resource forest property coded as '27' on the assessment tax roll provided by the PVSC. |

| Other Assessable Property Taxes | | |
|--|---|---|
| Line number | Description | Details |
| NR1051 | Recreation Property Tax | Property as defined by Section 76 of the <i>Municipal Government Act</i> . |
| NR1055 | Wind Farm payment from Province of NS | Enter the wind farm payments in lieu of taxes (grants) from the Department of Energy. The taxes from wind farm developers should be reported separately. See Line NR1081. |
| NR1061 | Farm Property Acreage from Province of NS | Grant paid by Municipal Affairs on actively farmland. Paid at rate times # of acres. |
| NR1065 | Conservation payment from Province of NS | Grant paid by the Department of Environment in lieu of property taxes on a qualifying conservation property. |

| Special Tax Agreements | | |
|------------------------|---|--|
| Line number | Description | Details |
| NR1071 | Bell Aliant – based on revenue | Revenue received from Bell Aliant. |
| NR1081 | Wind farm taxes from developers | This line item would include any revenue from Wind Turbines as provided in the <i>Wind Turbine Facilities Municipal Taxation Act</i> . |
| NR1085 | Other special tax agreements or legislation | The other special tax agreements or legislation line should include taxes from large industrial properties that are subject to special tax agreements or legislation. Examples include Heritage Gas pipelines and Halifax International Airport. |

| Other rates, Charges and Assessments | | |
|--------------------------------------|--|---|
| Line number | Description | Details |
| NR1111 | Area rates and Special Assessments – Commercial | For commercial properties only include: Area rates, special assessments and uniform charges for various purposes. Examples may include but are not limited to: area fire rates, area street lighting, sidewalk rates, area recreation rates or uniform charges. |
| NR1115 | Area rates and Special Assessments – Residential | For residential properties only include: Area rates, special assessments and uniform charges for various purposes. Examples may include but are not limited to: Area fire rates, area street lighting, sidewalk rates, area recreation rates or uniform charges. |
| NR1151 | Sewer Rates – Commercial | Report commercial sewer rates or charges that are not part of the general tax rates. |
| NR1155 | Sewer Rates – Residential | For residential properties, include revenues collected from sewer charges/ rates. |
| NR1161 | Taxes and rates collected for Other Gov'ts/Agencies – Commercial | Report commercial taxes and rates your municipality collected for other governments or agencies that determine their own taxes and rates. |
| NR1165 | Taxes and rates collected for Other Gov'ts/Agencies –Residential | Report residential taxes and rates your municipality collected for other governments or agencies that determine their own taxes and rates. |

| Other rates, Charges and Assessments | | |
|---|---|---|
| Line number | Description | Details |
| NR1167 | Less: Transmission of revenue collected for other Gov'ts/Agencies | Report both commercial and residential taxes and rates that your municipality collected for and transmitted to the other governments or agencies. Enter a negative amount as a reduction to the collection. |

| Other Taxes | | |
|--------------------|--------------------|--|
| Line number | Description | Details |
| NR1171 | Deed Transfer Tax | Property sales multiplied by the deed transfer tax rate. |
| NR1175 | Other – specify | Any other tax revenues not otherwise categorized above. |

| Expenditures as a Reduction of Tax Revenue | | |
|---|--|--|
| Line number | Description | Details |
| NR1181 | Appropriations to regional school board | This line item includes any mandatory contributions to education. Any supplementary contributions are not included here. |
| NR1183 | Transfer to correctional services | This line item includes any mandatory contributions to correctional services. |
| NR1185 | Deficit of the Nova Scotia Provincial Housing Agency | This line items includes the transfer to fund the deficit of the Nova Scotia Provincial Housing Agency. |

| Grants in Lieu of Taxes | | |
|--------------------------------|--------------------|---|
| Line number | Description | Details |
| NR1219 | Federal government | Any amounts paid by the federal government for federal government properties such as: <ul style="list-style-type: none"> • RCMP Buildings; • Armouries; • Canada Post Buildings; and • Canadian Broadcasting Corporation. |

| Provincial Government and Agencies | | |
|---|------------------------------|--|
| Line number | Description | Details |
| NR1221 | PILT payment | Include payments in lieu of taxes related to provincial property, property of supported institutions, and crown timber lands. |
| NR1223 | Provincial - fire protection | Provincial Grant paid on all provincial buildings exempt from full taxation. |
| NR1225 | Other – specify | Include the payments in lieu of taxes from the provincial government agencies such as Workers' Compensation Board of Nova Scotia (WCB) and Nova Scotia Liquor Commission (NSLC). |

| Services Provided to Other Governments | | |
|--|------------------------|---|
| <p>These revenues would include sales of goods or services to federal, provincial or local governments and their agencies which are, or will be, used by that government to supply a good or service to its citizens that it would normally be responsible for providing.</p> <p>These lines should not be used to report revenues for services that are consumed directly by other governments.</p> <p>These revenues may include the following services provided to other governments:</p> <ul style="list-style-type: none"> • road maintenance; • snow removal; • supply of water; • treatment of wastewater; • garbage collection; • fire protection; and • police protection. | | |
| Line number | Description | Details |
| NR1319 | Federal government | Sales of goods or services provided to the Federal Government or one of their agencies. |
| NR1329 | Provincial government | Sales of good services provided to the Provincial Government or one of their agencies. |
| NR1389 | Other local government | Services to other municipalities, for example, fire inspection services, building inspection services, garbage collection, etc. |

Sales of Services

Most municipalities recoup all, or part, of the cost of certain services through charges based on the amount of such service supplied to individuals.

Such services are supplied in easily measurable amounts, i.e., tipping fees for landfill disposal; or are easily charged to the individual receiving the service, i.e., bus fares. Fees charged for certain purposes, such as search fees, are also considered to be sales of services except where the fee confers certain privileges on the payer when it (the fee) is classified as a license or permit.

The individual purchasing the service includes not only the residents of the municipality but also any other person i.e., a resident of East Hants using Halifax Regional Municipality pools, and which generates user fee revenue.

| Line number | Description | Details |
|-------------|------------------------------------|---|
| NR1419 | General government Services | Revenue generated for general government purposes, i.e., administrative charges for tax certificates or records inquiries. |
| NR1429 | Protective Services | Revenue generated for services that provide for the public safety of the inhabitants of the municipality. |
| NR1431 | Transportation Services, Transit | Revenue generated by activities that provide transit. Examples may include but are not limited to: <ul style="list-style-type: none"> • Bus fare • Ferry fares. |
| NR1438 | Transportation Services, Other | Revenue generated by activities that provide services related to roads, street lighting, sidewalks. |
| NR1449 | Environmental health Services | Revenue generated by activities related to garbage collection, i.e., tipping fees for landfill sites. |
| NR1459 | Public Health Services | Revenue generated by activities related to health promotion and assistance to disadvantaged individuals. |
| NR1469 | Environmental Development Services | Revenue generated by activities that support and control economic development including environmental planning and zoning, community development etc. |
| NR1479 | Recreation and Cultural Services | Revenue generated by activities related to leisure, recreational and cultural activities, i.e., user fees for pool, rec centers, day-camps. |
| NR1498 | Other Services | Any other revenue generated by activities not otherwise categorized above. |

Other Revenues from Own Sources

These revenues may include the following services:

- licenses and permits;
- fines;
- rentals;
- concessions and franchises;
- return on investments;
- penalties and interest on taxes; and
- other services.

| Line number | Description | Details |
|-------------|----------------------------|--|
| NR1519 | Licenses and Permits | Includes general licenses, professional licenses, business licenses, amusement licenses and permits, taxi licenses, delivery vehicle licenses, animal licenses, building permits, and other licenses/permits. |
| NR1529 | Fines | Includes court fees and costs, forfeited bail, and fees from impounded animals, as well as fines on overdue library books. |
| NR1539 | Rentals | Includes income earned on general rentals, engineering structures, buildings, machinery and equipment, and land lease. |
| NR1549 | Concessions and Franchises | <p>Concessions and franchises are particular privileges or rights granted in respect of municipal functions, activities or responsibilities. Concessions are not easily distinguished from franchises. The latter usually relates to services of a general and a more or less essential nature, while the former pertains generally to service conveniences in respect of which the public has free, or at least alternative, choices.</p> <p>For classification purposes, no distinction needs to be made. A fairly common feature of franchise agreements, especially, is the provision for payments over and above the agreed-upon franchise fee. Any such payment that is clearly not a business tax or license fee should be recorded here.</p> |
| NR1559 | Return on Investments | <p>Includes interest earned on deposits and other investments that the operating fund may utilize.</p> <p>Interest on special funds is to be recorded in the special fund it belongs to, rather than here.</p> |

| Line number | Description | Details |
|-------------|---------------------------------|---|
| NR1569 | Penalties and Interest on Taxes | Municipality charges on overdue accounts. |
| NR1571 | Wind Power Revenue | Revenue generated by sale of power from wind turbines |
| NR1573 | Solar Power Revenue | Revenue generated by sale of power from solar panels |
| NR1589 | Miscellaneous | Miscellaneous revenue that is not otherwise categorized above. Examples include commissions earned and sundry income. |

Unconditional Transfers from Other Governments

Unconditional transfers include entitlements and grants from other governments in which the transferor does not specify any particular use to which the monies are to be put, in which the monies so transferred form part of the general revenue of the transferor, and in which the transferee has discretion over the use of the monies.

| Line number | Description | Details |
|-------------|--|---|
| NR1619 | <i>Municipal Grants Act</i> – Municipal Financial Capacity and Town Foundation Grant | This line item includes the unconditional operating grants from the Province which includes the Municipal Financial Capacity Grant and Town Foundation Grant. |
| NR1629 | NSPI – Grant-in-lieu of taxes | Grant paid by the province to the municipality for grant-in-lieu for Nova Scotia Power. |
| NR1639 | NSPI – HST Offset | HST rebate paid by the province to the municipality. |
| NR1649 | Federal Government and Agencies | Unconditional grants from the Federal government or it's agencies. |
| NR1659 | Provincial Government and Agencies | Unconditional grants from the Provincial government or it's agencies. |
| NR1689 | Other | Unconditional transfer not categorized above. |

| Conditional Transfers from Federal or Provincial Governments or Agencies | | |
|---|--|--|
| Conditional transfers include entitlements, transfers under shared cost agreements, and grants from federal or provincial governments to which conditions are attached or which must be used by the municipality for a specified purpose or purposes. | | |
| Line number | Description | Details |
| NR1729 | Federal government and federal government agencies | Multi-function grants. Examples include: Student funding for term position, ACOA funding for operating purposes. |
| NR1739 | Provincial government and Provincial Agencies | Examples include: <ul style="list-style-type: none"> • MPAL – Municipal Physical Activity Leadership • Emergency Measures Funding, |
| NR1789 | Other local governments | Please specify. |

2(o) Non-consolidated Statement of General Operating Fund Expense Schedule (NE)

| General Government Services | | |
|---|--------------------------------|--|
| General government services include activities that provide for the overall operation of the municipality and that are common to, or affect all of the services provided by, the municipality, including legislative activities related to the mayor/warden and council of the municipality, including their remuneration and expenses. | | |
| Legislative | | |
| Line number | Description | Details |
| NE2011 | Mayor or Warden – Remuneration | Remuneration for mayor or warden. |
| NE2021 | Mayor or Warden – Expenses | Any expenses specific to the mayor or warden that can be reasonably identified. Examples include but are not limited to: <ul style="list-style-type: none"> • Travel expenses including mileage, hotel, airfare, meals; • Computers; • Internet at home; • Professional development; • Conference fees; and • Mobile phone costs. |
| NE2031 | Council – Remuneration | Remuneration for councillors |

| Line number | Description | Details |
|-------------|----------------------------|---|
| NE2041 | Council – Expenses | <p>Any expenses specific to the councillors that can be reasonably identified.</p> <p>Examples may include but are not limited to:</p> <ul style="list-style-type: none"> • Travel expenses including mileage, hotel, airfare, meals; • Professional development; • Computers; • Internet at home; • Conference fees; and • Mobile phone costs. |
| NE2098 | Other legislative services | This line item includes any other costs associated with legislative council. |

| General Administration | | |
|------------------------|--|--|
| Line number | Description | Details |
| NE2101 | General Administration and Financial management services | <p>Expenditures related to general administration of following activities:</p> <ul style="list-style-type: none"> • chief administrator; • municipal clerk; • other personnel HR, IT; • office buildings; • legal services; • office expenses; • other administrative services; • administration; • accounting; • internal audit; • budget control; • external audit; • payroll; • procurement; • debt administration; • pension fund administration; and • other financial management. |

| General Administration | | |
|------------------------|---|---|
| Line number | Description | Details |
| NE2141 | Tax Rebates or Cancellations (<i>MGA</i>) | Charitable deductions granted through municipal by-law and low-income tax exemptions. Refer to <i>Municipal Government Act</i> (<i>MGA</i>) Section 69 and Section 71 for more details. |
| NE2145 | Transfers for Assessment Services | This is the amount paid to Property Valuation Services Corporation (<i>PVSC</i>) for the municipal share of services provided to municipalities by <i>PVSC</i> . |
| NE2148 | Other taxation | Administration, tax billing, and other taxation. |
| NE2159 | Valuation Allowances | Portion of taxes receivable that are not expected to be realized. |
| NE2169 | Interest on Long-Term Debt | Populated from Long Term Debt Schedule |
| NE2179 | Short-term Interest and Other Debt Charges | Debt Charges related to the interest on debt of the municipality that relates to the delivery of Administration Services. |
| NE2198 | Other General Government Services | Any other items not otherwise categorized above. |

| Protective Services | | |
|--|-------------------|---|
| This can include activities that provide for the public safety of the inhabitants of the municipality. | | |
| Line number | Description | Details |
| NE2219 | Police Protection | Expenditures related to police protection, excluding debt charges and valuation allowances. Includes police commission; administration (police chief and employer's liability insurance); crime investigation prevention and protective services; traffic activities; training; police stations and buildings; police automotive equipment; detention and custody of prisoners (lock up facilities); and DNA costs. |

| Fire Protection | | |
|-----------------|---------------------------|---|
| Line number | Description | Details |
| NE2221 | Water Supply and Hydrants | Expense incurred for the water supply and servicing of water hydrants for fire protection services. |

| Fire Protection | | |
|------------------------|--|---|
| Line number | Description | Details |
| NE2228 | Fire Protection - Other | Expenditures related to fire protection including administration; fire fighting force (grants to rural units, area rate levy in rural municipality); fire alarm systems; fire investigation and prevention; training; fire stations and buildings (maintenance and operation – not capital expenditures); fire fighting equipment; and other. |
| NE2269 | Interest on Long-Term Debt | Populated from Long-Term Debt Schedule. |
| NE2279 | Short-term Interest and Other Debt Charges | Debt Charges related to the interest on debt of the municipality that relates to the delivery of Protective Services. |
| NE2298 | Other Protective Services | Report other protective services including law enforcement, Emergency Measures, and protective inspections. |

| Transportation Services | | |
|--------------------------------|--------------------|--|
| Line number | Description | Details |
| NE2319 | Common Services | Activities that are related to, or benefit, several transportation functions and that cannot be reasonably allocated to those specific functions which includes administration; engineering services; general equipment; small tools and equipment; workshops, yards and other buildings; research, planning and design; liability insurance; and other. |
| NE2329 | Road Transport | This would include activities that provide for roads, streets, sidewalks and lighting, including: roads, streets, medians, boulevards, sidewalks, street lighting, street signs, traffic signals, railway crossings and public parking facilities. |
| NE2339 | Air Transport | Activities related to air transportation services. |
| NE2349 | Water Transport | Activities related to water transportation services. |
| NE2359 | Public Transit | Activities related to public transit systems, including: light-rail transit, scheduled buses, transit vehicles, rail lines, trolley wires, service buildings and garages. |

| Transportation Services | | |
|--------------------------------|--|---|
| Line number | Description | Details |
| NE2369 | Interest on Long-Term Debt | Populated from Long-Term Debt Schedule. |
| NE2379 | Short-term Interest and Other Debt Charges | Debt Charges related to the interest on debt of the municipality that relates to the delivery of Transportation Services. |
| NE2398 | Other Transportation Services | Items not otherwise categorized above. |

| Environmental Health Services | | |
|--------------------------------------|---|--|
| Line number | Description | Details |
| NE2419 | Sewage Collection and Disposal | This would include activities related to the collection or removal, treatment, and disposal of sanitary sewage, including: sanitary sewers and combined sanitary-storm sewers, lagoons, plant and equipment, public comfort stations, catch basins, man holes, booster stations, and reclamation of sludge areas for lagoons or treatment plants. |
| NE2429 | Garbage and Waste Collection and Disposal | This would include activities related to the collection of garbage and other waste material, as well as the maintenance and operation of sanitary landfill sites, incinerators or other plants, trucks and other equipment used for collection and disposal, and solid waste landfill closure and post-closure costs allocated to the current year. |
| NE2431 | Transfer to The Capital Reserve for Landfill Closure/Post-Closure Costs | The amount that the general operating fund transfers to the capital reserve for the estimated annual provision of closure/post-closure costs. This transfer is different from the other transfers made by the operating fund to the capital reserve, as it is specifically allowed as an expenditure of the operating fund, for purposes of calculating the standard expenditures. |
| NE2438 | Other Current Expenditures for Landfill Costs | All other solid waste landfill costs incurred by the general operating fund. |

| Environmental Health Services | | |
|--------------------------------------|--|---|
| Line number | Description | Details |
| NE2469 | Interest on Long-Term Debt | Populated from Long-Term Debt Schedule. |
| NE2479 | Short-term Interest and Other Debt Charges | Debt charges related to the interest on short-term debt of the municipality and the debt charges that relates to the delivery of Environmental Health Services. |
| NE2498 | Other Environmental Health Services | Environmental health services that do not fall within the environmental health services defined above, which includes administration; smoke abatement; other air pollution: water pollution control; other pollution control; noise abatement; and other (derelict vehicles). |

| Public Health Services | | |
|-------------------------------|--|---|
| Line number | Description | Details |
| NE2519 | Public Health | Public health activities. For example: <ul style="list-style-type: none"> • Cemeteries and crematoriums; • Morgues; • Health clinics or health centres; • General public health (occupational health, vital statistics, other); and • Other public health. |
| NE2569 | Interest on Long-Term Debt | Populated from Long Term Debt Schedule. |
| NE2579 | Short-term Interest and Other Debt Charges | Debenture discounts, cost of issuing and selling new debentures, and other. |
| NE2598 | Other Public Health Services | Other costs not otherwise categorized above. |

| Environmental Development Services | | |
|---|-----------------------------------|--|
| Line number | Description | Details |
| NE2619 | Environmental Planning and Zoning | Report environmental planning and zoning services including Transfer to Regional Planning. |
| NE2629 | Community Development | Report community development services including Transfer to Regional Enterprise Networks. |
| CE2639 | Wind Power Operating Costs | Operating expense incurred in the fiscal year for generating wind power |

| Environmental Development Services | | |
|---|--|---|
| Line number | Description | Details |
| CE2649 | Solar Power Operating Costs | Operating expense incurred in the fiscal year for generating solar power |
| NE2669 | Interest on Long-Term Debt | Populated from Long-Term Debt Schedule. |
| NE2679 | Short-term Interest and Other Debt Charges | Debenture discounts, cost of issuing and selling new debentures, and other. |
| NE2698 | Other Environmental Development Services | Report other environmental planning and zoning services including Industrial Parks and Tourism. |

| Recreation and Cultural Services | | |
|---|--|---|
| Line number | Description | Details |
| NE2719 | Recreation Facilities | Report activities related to municipal recreation facilities, including: swimming pools, beaches and marinas; skating rinks and arenas; parks, playgrounds and sports fields. |
| NE2729 | Cultural Buildings and Facilities | Report cultural buildings and facilities including the local library and museum. The Transfer to Regional Library is reported separately on Line NE2739. |
| NE2739 | Transfers to Regional Library Boards | These are contributions to Regional Library Boards. |
| NE2741 | Other transfer to libraries | Other additional contributions to libraries. |
| NE2769 | Interest on Long-Term Debt | Populated from Long-Term Debt Schedule. |
| NE2779 | Short-Term Interest and Other Debt Charges | Debenture discounts, cost of issuing and selling new debentures, and other. |
| NE2798 | Other Recreation and Cultural Services | Other costs not otherwise categorized above. |

| Extraordinary or Special Items | | |
|---------------------------------------|--|-----------------------------|
| Line number | Description | Details |
| NE2921 | Extraordinary or Special Revenue Items | (Specify expenditure item.) |
| NE2923 | Extraordinary or Special Expenditure Items | (Specify expenditure item.) |

| Extraordinary or Special Items | | |
|--------------------------------|--|---|
| Line number | Description | Details |
| NE2925 | Optional (Supplementary) Education Contributions | Contributions for education that are supplemental to the mandatory education contributions. |

2(p) Non-consolidated Statement of Financing and Transfers of the General Operating Fund Schedule (NF)

| Financing and Transfers | | |
|-------------------------|--|--|
| Line number | Description | Details |
| NF3219 | Debenture and Term Loan Principal Installments | Populated from Long-Term Debt Schedule. Any recoveries are to be reported on NF3261 below. |
| NF3229 | Temporary Financing Principal - Capital Projects | The principal repayments made on financing used on a temporary basis. For example, if a bank loan or line of credit is used during construction as a financing measure until a debenture can be issued, this is where the municipality would report the principal repayment of that bank loan or line of credit. |
| NF3239 | Debt Payment to Internal Funds | Principal repayments of loan debt to internal funds such as reserve funds. |

| Net Transfers from (to) own reserves, funds and agencies | | |
|--|--|--|
| Line number | Description | Details |
| NF3241 | Net Transfers From (To) Capital Fund | Funds transferred to or from Capital Fund, i.e., anticipated infrastructure development. |
| NF3243 | Net Transfers From (To) Operating Reserve Fund | Funds transferred to or from Operating Reserve Fund, i.e., year end surplus. |
| NF3245 | Net Transfers From (To) Capital Reserve Fund | Funds transferred to or from Capital reserve Fund, i.e., long term planning or funds allocated for a specific project. |
| NF3247 | Net Transfers From (To) Water | Funds transferred to or from Water Fund. |
| NF3251 | NET Transfers From (To) Electric | Funds transferred to or from Electric Fund. |
| NF3253 | NET Transfers From (To) Other | Net transfer to and from other agencies. |

| Net Transfers from (to) own reserves, funds and agencies | | |
|--|---|--|
| Line number | Description | Details |
| NF3259 | NET Transfers for Amortization | Funds transferred to cover amortization expense. |
| NF3261 | Recovery of Debt Payments from Related Agencies | Payment of debt incurred on behalf of another agency. |
| NF3263 | Current Annual Surplus Transferred to Operating Reserve | Current annual surplus transferred to operating reserve. |

2(q) Non-consolidated Statement of Operations of the General Operating Fund Schedule (NO)

All items in the NO schedule are automatically filled out except for the PSAB Items.

| PSAB Items | | |
|--|---------------------------------|---|
| PSAB items include specific non-cash items that are not funded by the Operating Fund Budget but are required to be reported according to PSAB standards. | | |
| Line number | Description | Details |
| NO7421 | Employee Future Benefits | To record the accumulated expenditures related to PSAB reporting of employee future benefits such as post-employment benefits, retirement benefits and pension valuation liabilities. |
| NO7422 | Amortized Pension Costs | To record the accumulated expenditures related to PSAB 3250 reporting of amortized pension costs. |
| NO7423 | Long-Term Debt Interest Accrued | To record long-term debt interest accrued as required for PSAB reporting. |
| NO7425- 27 | Unfunded Item – Specify | Examples include contaminated sites liability. |

2(r) Non-consolidated Statement of Financial Position of the General Operating Fund Schedule (NFP)

| Financial Assets – Financial Assets | | |
|--|--|--|
| Line number | Description | Details |
| NFP4010 | Cash and Cash Equivalents | <p>Considered transitional or current in nature and are capable of reasonably prompt liquidation.</p> <p>This could include cash on hand, cash on deposit in a chartered bank or other financial institution, term deposits, treasury bills, investment certificates and marketable securities.</p> <p>Cash accounts with negative balances should be reported as bank overdrafts.</p> |
| NFP4050 | Restricted Cash | Cash and cash equivalents that are restricted in use by external requirements/regulations. |
| NFP4210 | Taxes and Sewer Receivable (Net of Asset Valuation Allowances) | <p>Include all long-term taxes and sewer receivables which remain unpaid at the end of the reporting year.</p> <p>Can include all of the following items, which remain unpaid at the end of the reporting year: sewer receivables and taxes receivable, including taxes, penalties and interest on taxes; sewer charges; tax sale certificates; tax arrears arrangement and other. All receivables should be reported net of allowances for amounts that are expected to be uncollectible.</p> |
| NFP4290 | Other Receivables (Net of Asset Valuation Allowances) | <p>Amounts due from federal government and its agencies, due from provincial or territorial government or its agencies, amounts due from other funds, amounts due from other local governments, trade receivables, accrued receivables and other. Trade receivables include amounts claimed against a customer for goods or services sold in the ordinary course of business.</p> <p>All receivables should be reported net of allowances for amounts that are expected to be uncollectible.</p> |

| Financial Assets – Financial Assets | | |
|-------------------------------------|-----------------------------------|---|
| Line number | Description | Details |
| NFP4310- NFP4330 | Due from Own Funds/ Agencies | Record receivables due from other funds that are outstanding at year end. NOTE – Amounts due from/ to other funds should be repaid the next year. |
| NFP4510 | Inventory Held for Resale | Inventory that is held to be resold to the public. Examples include but are not limited to: <ul style="list-style-type: none"> • Surplus land/property held for resale expected to be sold in short-term. |
| NFP4590 | Other Current Financial Assets | Short-term other financial assets not categorized above. |
| NFP4710 | Long-Term Taxes Receivable | Include all long-term taxes receivable which remain unpaid at the end of the reporting year. Examples of long-term receivables include but are not limited to items such as paving or infrastructure that the property owner is billed with an option to pay over an extended period of time. All receivables should be reported net of allowances for amounts that are expected to be uncollectible. |
| NFP4810 | Portfolio Investments | Portfolio investments are investments in organizations that do not form part of the government reporting entity. They are typically equity or debt instruments issues by the investee. These investments are not readily convertible to cash in the short term. Examples include term deposits, bonds, investment certificates, debentures, mortgages, and other securities that have a maturity longer than one year. It would also include investments that are of a more permanent nature, such as shares of a co-operative. |
| NFP4820 | Derivatives | Derivatives refer to a financial instrument or contract whose value is derived from an underlying asset, index, or variable. These financial instruments are used to manage and mitigate financial risks, such as fluctuations in interest rates, exchange rates, |

| Financial Assets – Financial Assets | | |
|--|---|---|
| Line number | Description | Details |
| | | commodity prices, or other market factors. The most common derivatives are futures contracts, options, swaps and forwards. |
| NFP4830 | Loans and Advances | Long-term advances made to other non-related parties. |
| NFP4840 | Designated Fair Value Financial Instruments | Designated fair value financial instruments refer to specific financial assets or liabilities held by government entities that are measured and reported at fair value in their financial statements. |
| NFP4890 | Other Long-Term Financial Assets | Include all other long-term financial assets. |

| Liabilities | | |
|--------------------|-----------------------|--|
| Line number | Description | Details |
| NFP5010 | Bank Overdrafts | Report any negative cash balances and other negative cash balances. |
| NFP5030 | Lines of Credit | Report lines of credit with balance outstanding. |
| NFP5050 | Short-Term Borrowings | Includes amounts payable for borrowings from banks or other sources for the purpose of temporary financing. Temporary financing would generally include all borrowings with a term of one year or less. |
| NFP5210 | Payables | <p>Includes all amounts owing at the end of the reporting year to the federal, provincial or territorial, or other local governments, all trade accounts payable, accrued liabilities and due to other funds.</p> <p>A trade account payable is a debt for goods or services purchased in the ordinary course of business.</p> <p>An accrued liability is a developing, but not yet enforceable, claim by another person, which is accumulating with the passage of time or the receipt of service. It arises from the purchase of services (including the use of money) that have been only</p> |

| Liabilities | | |
|---------------------|-------------------------------|--|
| Line number | Description | Details |
| | | <p>partly performed at the time of accounting and hence are not yet billed or paid for.</p> <p>This could include:</p> <ul style="list-style-type: none"> • accounts arising from the purchase of goods or services for the municipality's own consumption or use, including purchases from other governments; • accrued interest on borrowings; • accrued rents on leased or rented property; and • accrued vacation payable. |
| NFP5310- NFP5330 | Due to Own Funds/ Agencies | <p>Record payables due to other funds that are outstanding at year end.</p> <p>NOTE – Amounts due from/ to other funds should be repaid the next year.</p> |
| NFP5390 | Other Current Liabilities | <p>Liability balances that are not included in the payable categories, defined above and that are expected to be realized within one year of the reporting date.</p> <p>They normally include prepayment of taxes, unexpended special assessments, deferred revenue and other.</p> |

| Long-term Liabilities | | |
|------------------------------|--------------------|---|
| Line number | Description | Details |
| NFP5400 | Derivatives | <p>Derivatives refer to a financial instrument or contract whose value is derived from an underlying asset, index, or variable. These financial instruments are used to manage and mitigate financial risks, such as fluctuations in interest rates, exchange rates, commodity prices, or other market factors. The most common derivatives are futures contracts, options, swaps and forwards.</p> |

| Long-term Liabilities | | |
|------------------------------|---|--|
| Line number | Description | Details |
| NFP5410 | Designated Fair Value Financial Instruments | Designated fair value financial instruments refer to specific financial assets or liabilities held by government entities that are measured and reported at fair value in their financial statements. |
| NFP5430 | Long Term Debt | Auto populated from long term debt schedule. |
| NFP5590 | Asset Retirement Obligations | This line item is for any existing asset retirement obligation liabilities. Per PS 3280.24, upon initial recognition of a liability for an asset retirement obligation, a public sector entity should recognize an asset retirement cost by increasing the carrying amount of the related tangible capital asset (or a component thereof) by the same amount as the liability. |
| NFP5690 | Retirement Benefit Liability | This line item is for any liabilities related to personnel retirement benefits. |
| NFP5810 | Deferred Revenue | Deferred revenue is a liability arising from advance payments received for goods or services that are yet to be delivered or earned, and revenue recognition occurs as the obligation is fulfilled over time. |
| NFP5890 | Other liabilities – Long Term | Liability balances that are not included in the payable categories, defined above and that are expected to be realized more than one year from the reporting date. |

| Non-Financial Assets | | |
|-----------------------------|--|---|
| Line number | Description | Details |
| NFP6010 | Capital Assets – Gross Costs including ARO | This line is populated automatically from the TCA schedule. |
| NPF6590 | Less: Accumulated Amortization Including ARO | This line is populated automatically from the TCA schedule. |
| NFP6860 | Prepaid Expenses | Any amounts expended in the current period that relate to expenses of future periods. Examples may include but are not limited to: <ul style="list-style-type: none"> • Insurance • professional dues • software licensing |

| Non-Financial Assets | | |
|----------------------|-------------------------------|--|
| Line number | Description | Details |
| NFP6870 | Inventory Not Held for Resale | Inventory held that will not be resold to the public, but will be consumed during the delivery of services to residents. Examples may include but are not limited to: salt used for snow removal and public works supplies, i.e., water meters, sewer fittings, and valves |
| NFP6880 | Other Non-Financial Assets | Any other item not otherwise categorized above. Examples may include but are not limited to: <ul style="list-style-type: none"> • Deferred pension assets; and • Pension benefit excess. |

2(s) Statement of Select Financial and Non-Financial Information (FNI)

| Line number | Description | Details |
|--|---|--|
| FNI9325 | Election Costs | Provide the total for any election costs incurred. |
| FNI9331 | Financial Statement Note - Contaminated Sites | Select "Yes" if a liability for contaminated sites is disclosed in the notes to the Consolidated Financial Statements. Refer to the Public-Sector Accounting Board Standards 3260 (PSAB 3260) for details of what is considered a contaminated site and how it should be reported. Consult with your auditors if you are unsure. |
| FNI9341 | Financial Statement Note - Contingencies | Select "Yes" if contingencies are disclosed in the notes to the Consolidated Financial Statements. Refer to the Public-Sector Accounting Board Standards 3300 (PSAB 3300) for details of what is considered a contingent liability and how it should be reported. Consult with your auditors if you are unsure. |
| FNI9351 This line appears only when "Yes" is selected on Line FNI9341 | Contingency Details | Provide a very brief description of each contingency and an estimated amount if any. |

| Line number | Description | Details |
|--|--|---|
| FNI9345 | Financial Statement Note - Loan Guarantees | Select "Yes" if any loan guarantees are disclosed in the notes to the Consolidated Financial Statements. Refer to the Public-Sector Accounting Board Standards 3310 (PSAB 3310) for details of what is considered a loan guarantee and how it should be reported. Consult with your auditors if you are unsure. |
| FNI9361 This line appears only when "Yes" is selected on Line FNI9341 | Loan Guarantees Details | Provide the details of the loan guarantee – organization name, full amount guaranteed, and loan amount outstanding. |

2(t) Statement of Remuneration and Expenses by Reportable Individuals Schedule (RTPD)

| Line number | Description | Details |
|-------------|---|--|
| RTPD1101 | CAO's Salary | Report the CAO's Salary as reported in the notes to the Consolidated Financial Statements. |
| RTPD1102 | CAO's Travel and Travel Related Expenses | Report the summary or total expenses related to the CAO's travel and travel related expenses as reported in the quarterly online reports. |
| RTPD1103 | CAO's Meal Expenses | Report the summary or total CAO's meals expenses as reported in the quarterly online reports. |
| RTPD1104 | CAO's Professional Development and Training Costs | Report the summary or total CAO's professional development or training expenses related as reported in the quarterly online reports. |
| RTPD1105 | CAO's Other Expenses | Other CAO's Expenses. |
| RTPD2099 | Number of Elected Officials | Report the total number of elected officials, including the warden or mayor of your municipality. |
| RTPD3101 | Mayor/Warden's Remuneration | Report the Mayor/Warden's remuneration as reported in the notes to the Consolidated Financial Statements. |
| RTPD3102 | Mayor/Warden's Travel Expenses | Report the summary or total expenses related to the Mayor/Warden's travel and travel related expenses as reported in the quarterly online reports. |

| Line number | Description | Details |
|-------------|--|--|
| RTPD3103 | Mayor/Wardens Meal Expenses | Report the summary or total Mayor/Warden's meals expenses as reported in the quarterly online reports. |
| RTPD3104 | Mayor/Warden's Professional Development and Training Costs | Report the summary or total Mayor/Warden's professional development or training expenses related as reported in the quarterly online reports. |
| RTPD3198 | Mayor/Warden's Other Expenses | Other Mayor/Warden's Expenses. |
| RTPD3201 | Councillor's Remuneration | Report the councillor's remuneration as reported in the notes to the Consolidated Financial Statements. (Please note one line for each councillor.) |
| RTPD3202 | Councillor's Travel Expenses | Report the summary or total expenses related to the Councillor's travel and travel related expenses as reported in the quarterly online reports. (Please note one line for each councillor.) |
| RTPD3203 | Councillor's Meal Expenses | Report the summary or total Councillor's meals expenses as reported in the quarterly online reports. (Please note one line for each councillor.) |
| RTPD3204 | Councillor's Professional Development and Training Costs | Report the summary or total Councillor's professional development or training expenses related as reported in the quarterly online reports. (Please note one line for each councillor.) |
| RTPD3298 | Councillor's Other Expenses | Other Councillor's Expenses |

2(u) Statement of Hospitality Schedule (HE)

| Line number | Description | Details |
|-------------|--|--|
| HE1009 | Quarter 1 – Meal and Beverage Expenses | Report the summary of hospitality expenses relating to meals and beverage incurred in the first quarter. This should agree to online hospitality expense reporting. |
| HE1011 | Quarter 1 – Gifts Expenses | Report the summary of hospitality expenses relating to the costs of gifts incurred in the first quarter. This should agree to online hospitality expense reporting. |
| HE1013 | Quarter 1 – Meeting Space Costs | Report the summary of hospitality expenses relating to meeting space costs incurred in the first quarter. This should agree to online hospitality expense reporting. |

| Line number | Description | Details |
|-----------------|--|---|
| HE1015 | Quarter 1 – Other Hospitality Expenses | Report the summary of hospitality expenses that included in the categories noted above, that were incurred in the first quarter. This should agree to online hospitality expense reporting. |
| Remaining Lines | N/A | Report the above information for quarter 2, 3 and 4. |

2(v) Safe Restart Funds Expenditure Schedule (SRFE)

| Line number | Description | Details |
|-------------|--|---|
| SRFE2001 | Replacement of revenue lost due to COVID-19 | Enter the amount of Safe Restart funds used to cover revenue shortfalls related to COVID-19. Examples would be cancelations of events or loss of parking or Tipping fees/fines, rental income, or recreational revenue. Late property tax payments would not be considered a revenue shortfall. Revenue shortfalls related to transit should be recorded on SRFE2010. |
| SRFE2002 | Cost incurred to implement social distancing, infection prevention and control protocols | Enter the amount of Safe Restart funds that were used to cover the cost of implementing COVID-19 protocols required for such areas as operating facilities, public spaces and to deliver municipal services and programs. Examples include additional staffing for schedule management, increased overtime, monitoring public areas (such as parks, restaurants), additional cleaning/sanitizing protocols, signage, and support to allow remote work and virtual council meetings. |
| SRFE2003 | Cost of personal protective equipment (PPE) | Enter the amount of Safe Restart funds used to purchase personal protection equipment to help deliver municipal services and programs. Examples include gowns, gloves, masks, eye protection, face shields, respirators, and plexiglass for workspaces. |
| SRFE2004 | Other related COVID-19 costs (Please specify below) | Enter amount of Safe Restart funds used for COVID-19 related expenditures not specified in lines SRFE2001 to SRFE2003 or SRFE2010. If an amount is entered on line SRFE2004, a brief explanation will be required. |

| Line number | Description | Details |
|-------------|--|--|
| SRFE2010 | Transit expenses or transit revenue shortfalls due to COVID-19 | Enter the amount of Safe Restart funds used to cover costs related to transit COVID-19 control protocols and transit fare revenue shortfalls. Examples include costs of additional cleaning, transit specific signage/plexiglass, gowns, gloves, masks, and lost revenue due to declines in transit use. |
| SRFE2029 | Please describe how the SRF (Municipal Operating) were used to support municipal revenue shortfalls or costs | If an amount was entered in Line SRFE 2001, this text box will appear. A description of the expenditure item/items recorded on Line 2001 is required. |
| SRFE2039 | Please briefly explain other related COVID-19 costs (SRFE2004) | If an amount was entered in Line SRFE 2004, this text box will appear. A description of the item/items recorded on Line SRFE 2004 is required. |
| SRFE2049 | Please describe how the SRF (Transit) were used to support transit revenue shortfalls or costs | If an amount was entered in Line SRFE 2010 this text box will appear. A description of the expenditure item/items recorded on Line SRFE 2010 is required. |

2(w) Safe Restart Reserve Funds- Restricted Cash (SRFC)

This schedule is populated automatically. No data entry is required on this form.

2(x) Statement of Financial Information for Statistics Canada (ISC)

| Line number | Description | Details |
|-----------------------|---|--|
| ISC9411 to ISC9471 | Expense Categories | This schedule was created for Statistics Canada. |
| ISC9431 | Purchase of Goods and Services from the Public Sector | Report the purchase of goods and services made from any level of government, including federal, provincial, municipal, school boards, public health, and public education. Examples include expense of policing services from RCMP, education payments to regional school board, and payments to the province for maintenance of roads and streets. |

2(y) Summary of Financial Condition Index (FCI)

This schedule is populated automatically. No data entry is required on this form.

2(z) Financial Condition Index Input Schedule (FCII)

This schedule is populated automatically. No data entry is required on this form.

2(aa) Municipal Debt Schedule (MD)

| Line number | Description | Details |
|---|---|---|
| Columns A-E Columns G-I Columns K-M | List of Debt outstanding by type of debt (long term, short-term or lines of credit) | List individual loans by expense category (e.g., protective service or recreation and cultural services), by purpose (operating vs capital), and by source (e.g., federal, provincial, or other). |

Section 3 - Statement of Estimates- Assessment Form

3(a) Statement of Estimates Tax Rates Schedule

Tax Rates Schedule should be used to report tax rates as provided in Section 72 of the *Municipal Government Act*. For municipalities that only have one general tax rate, commercial and residential tax rate are reported. For municipalities that have multiple general tax rates, commercial and residential tax rate for each region need to be reported. The tax rates information will be automatically linked to other schedules.

Only general tax rates are reported in this schedule. Additional area rates should be reported in the relevant schedules.

| | |
|----------------------|--|
| Residential tax rate | The municipality's residential tax rate. Enter this figure as per \$100 of assessment. |
| Commercial tax rate | The municipality's commercial tax rate. Enter this figure as per \$100 of assessment. |

3(b) Statement of Estimates Uniform Assessment Calculation Schedule

Uniform Assessment (UA) Calculation Schedule should be used to report information that is needed to calculate UA.

This include assessment roll information, revenues that are received from various sources, including Provincial Grant-in-Lieu, Federal Government & Agencies Grant-in-Lieu, Recreational Property Tax, Forest Property Tax, Aliant, Wind Farm, etc., as well as information including Shared Tax Revenues, Seasonal Tourist Business Assessment, Charitable Properties (properties of charitable or non-profit organizations whose taxes are reduced or exempted by municipal by-law, pursuant to the *Municipal Grants General Regulations* 8(1)(b), etc., that are needed to calculate municipality's final UA.

Many numbers will be updated by the Department of Municipal Affairs (DMA) from data provided by Property Valuation Services Corporation (PVSC). All figures will be reviewed by DMAH prior to finalization.

The following is a list of the information items that need to be reported in this schedule.

| Line number | Description | Details |
|-------------|---|-------------------------------|
| UA1001 | Tax Rate (per \$100 of Assessment) | Linked to Tax Rates schedule. |
| UA1011 | Assessed Market Value | Manual input by municipality. |
| UA1021 | Capping Adjustment | Manual input by municipality. |
| UA1031 | Taxable Assessment | Formula auto set up. |
| UA1041 | Special Tax Agreements | Linked to 'Special' schedule. |
| UA1051 | Shared Tax Revenue | Linked to 'Shared' schedule. |
| UA1061 | 25% of Seasonal Tourist Business Assessment | Manual input by municipality. |
| UA1071 | Charitable Properties | Manual input by municipality. |
| UA1081 | Water Utility | Manual input by municipality. |
| UA1091 | Misc Adjustment (3% & Other) | Locked for DMAH use only. |
| UA1101 | Special Tax Agreements | Linked to 'Special' schedule. |
| UA1111 | Shared Tax Revenue | Linked to 'Shared' schedule. |
| UA1121 | Fire Protection, Provincial Properties | Linked to 'D4' schedule. |
| UA1131 | Crown Timber Lands | Linked to 'D2' schedule. |

| Line number | Description | Details |
|-------------|--|-------------------------------|
| UA1141 | Federal Government & Agencies GIL | Linked to 'Fed' schedule. |
| UA1151 | Provincial Government GIL | Linked to 'D1' schedule. |
| UA1161 | Properties of Supported Institutions | Linked to 'D3' schedule. |
| UA1201 | Farm Land GIL | Manual input by municipality. |
| UA1205 | Conservation GIL | Manual input by municipality. |
| UA1211 | Forest Property Tax (Less than 50,000 Acres) | Manual input by municipality. |
| UA1215 | Forest Property Tax (50,000 Acres or More) | Manual input by municipality. |
| UA1221 | Recreational Property Tax | Manual input by municipality. |
| UA1225 | Bell Aliant | Manual input by municipality. |
| UA1231 | Nova Scotia Power Inc. GIL | Manual input by municipality. |
| UA1235 | Nova Scotia Liquor Commission | Manual input by municipality. |
| UA1241 | Other Provincial Government Agencies GIL | Manual input by municipality. |
| UA1245 | Wind Farm Payment from Provincial GIL | Manual input by municipality. |
| UA1251 | Wind Farm Taxes from Developers | Manual input by municipality. |

3(c) Statement of Estimates Federal Government and Agencies Schedule

This schedule is to report the Grant-in-Lieu that municipality anticipates receiving from the Federal Government and agencies. This schedule feeds the Uniform Assessment Calculation schedule.

- **Owner Name** should be used to report the property owner or brief description of the property.
- **Leg Code** should be used to report the legislative code from the PVSC assessment roll for the property. It is a drop-down list.
- **Assessed Value on the Roll** should be used to report the assessed market value as shown on the roll.

- **Area rates** should be used to report any additional rates other than the general rate that apply to the property.
- **Allowance** - This section should be used to report any reduced value for Federal properties. It is separated for residential and resource properties and commercial properties.
- **Land Acreage Revenue** - This section is used to capture any revenues that are paid on land acreage, including farmland and forest land. The following information need to be reported:
 - Land Acreage should be used to report the total acreage of the land, and
 - Tax Rate should be used to report the tax rate per acre that should be levied on the property.

Please note – Tax rate is automatically linked to the Tax Rates schedule.

3(d) Statement of Estimates Properties Subject to Special Tax Agreements or Legislation Schedule

This schedule should be used to report properties subject to special tax agreements or legislation and should include any properties whose taxes are reduced by special tax agreements or legislation. This does not include properties whose taxes are reduced by municipal bylaws.

This schedule feeds the Uniform Assessment Calculation schedule.

- **Owner Name** should be used to report the property owner or brief description of the property.
- **AAN** can be used to report the Assessment Account Number for the property. It is optional.
- **Leg Code** should be used to report the legislative code from the PVSC assessment roll for the property. It is a drop-down list.
- **Assessed Value** on the Roll should be used to report the assessed market value as shown on the roll.
- **Authority Granted** should be used to report the name of the special legislation or Act.
- **Tax rate** is automatically linked to the Tax Rates schedule.
- **Actual Payment** should be used to report the actual tax that is expected to be collected from the property as a result of special tax agreements or legislation.

Please note:

- Assessed Value multiply by Tax Rate is not an editable field. It automatically calculates how much tax would be levied on the property if it were fully taxed.
- Reduced Taxes is not an editable field. It automatically calculates the reduced taxes between the expected tax and the actual payment.

3(e) Statement of Estimates Shared Tax Revenue Schedule

This schedule should include properties that have municipal tax revenue shared by another municipality, per the *Municipal Grants General Regulations* 8(2). For example, some municipalities have shared tax revenues from their industrial parks.

- **Owner Name** should be used to report the property owner or brief description of the property.
- **Host Municipality** should be used to report the region that the property is located.
- **AAN** can be used to report the Assessment Account Number for the property.
- **Leg Code** should be used to report the legislative code from the PVSC assessment roll for the property. It is a drop-down list.
- **Assessed Value** on the Roll should be used to report the assessed market value as shown on the roll.
- **Actual Payment** should be used to report the full amount of taxes that are received by all municipalities.
- **% of Share** should be used to report the percentage share of the total payment that is received by each municipality.

Please note: Shared Revenue is not an editable field. It automatically calculates the shared revenue each municipality receives.

3(f) Statement of Estimates - Schedule D1- General

This Schedule D1 is linked to the provincial section of the UA calculation. This schedule reports Provincial Properties that qualify for a Grant in line at the Regular Tax Rate and Provincially Owned Campgrounds for Commercial Properties at 75% of the Commercial Tax Rate. Please refer to the definition of "Provincial Property" outlined in the *Municipal Grants Act* section 2(g) and the *Municipal Grants General Regulations* section 8(1).

- **Location** is used to report the property location.

- **Description** is used to report a brief description of the property. (i.e., Land or Land/Building.)
- **Owner** is used to report the property owner. (i.e., Department of Natural Resources or Department of Transportation and Infrastructure Renewal.)
- **AAN** is used to report the AAN number (Assessment Account Number).
- **Leg Code** is used to report the Legislative Code, use the drop-down menu to choose the applicable legislative code.
- **Region Name** is used to report the Region Name of the Regional Municipality.
- **Market Value** Assessment is used to report the Market Value assessment of the property.
- **Area Rates** is used to report the area rate that is being claimed on the property.
- **Flat fee** is used to report the flat fee that is being claimed on the property.

Please Note:

- Tax Rate is not an editable field. This is the tax rate that is linked to the rates entered on the Tax Rates Schedule A.
- Subtotal for General Provincial Properties is not an editable field. This is calculated based on the information provided in Market Value Assessment multiply by Tax Rate.
- Subtotal for Provincially Owned Campgrounds is not an editable field. This is calculated based on the information provided in Market Value Assessment times 75% of the Commercial Tax Rate.
- Total Area Rates is not an editable field. This is calculated based on the information provided in Market Value Assessment multiply by Tax Rate.
- Schedule D1 Total is not an editable field. This is the total of information reported in Subtotal, Total Area Rates and Flat Fee.
- Line Comments is used by either municipal staff or DMA to add a comment related to the property on that line.

3(g) Statement of Estimates - Schedule D2 - Provincial Property Grant-In-Lieu Crown Land

Schedule D2 is linked to the provincial section of the UA calculation. This schedule reports Crown Land Acreage that qualifies for a Grant-in-Lieu at the Crown Land Tax Rate. The Grant-in Lieu of Taxes will be calculated based on the acreage provided by the municipality. However, the acreage may be updated with the provincial data if varies.

- **Crown Land Acreage** is used to report the crown land acreage provided to DMA by the Department of Natural Resources.
- **Region Name** is used to report the Region Name of the Regional Municipality.
- **Fire Protection for Crown Land** is used to report fire protection payments for applicable properties. For example, if a municipality provides fire protection for crown land in the municipality, the province pays an extra .01 per acre to the municipality.

Please Note:

- Rate is not an editable field. The rate is currently \$0.40 cents per acre.
- Subtotal is not an editable field. This is automatically calculated by multiplying Crown Land Acreage by the Rate.
- Schedule D2 Total is not an editable field. This is a total of the information entered in the Subtotal and Fire Protection for Crown Land.
- Line Comments is used by municipal staff or DMA to add a comment related to the property on that line.

3(h) Statement of Estimates - Schedule D3 -Provincial Property Grant-In-Lieu Supported Institutions

Schedule D3 is linked to the provincial section of the UA calculation. This schedule reports the Supported Institutions Properties that qualify for a Grant-in-Lieu for leg code 21, residential properties, only. Per the *Municipal Grant Act* section 2(f), the property of a "supported institution" means the residential property of a hospital or a post-secondary educational institution no matter the ownership of the property. (i.e., whether owned by His Majesty in the Right of the Province or not.)

- **Institution Name** is used to report the name of the institution.
- **Description** is used to report a brief description of the institution.

- **Owner** is used to report the property owner.
- **AAN** is used to report the AAN number (Assessment Account Number).
- **Leg code** is used to report the Legislative Code.
- **Market Value Assessment** is used to report the Market Value assessment of the property.
- **Area Rates** is used to report the area rate that is being claimed on the property.
- **Flat Fee** is used to report the flat fee that is being claimed on the property.

Please Note:

- Tax Rate is not an editable field. This is the tax rate that is linked to the rate entered on schedule A of the form.
- Subtotal is not an editable field. This is calculated based on the information provided in Market Value Assessment times the Tax Rate.
- Total Area Rates is not an editable field. This is calculated based on the information provided in Market Value Assessment times the Area Rate.
- Schedule D3 Total is not an editable field. This is the total of information reported in the Subtotal, Total Area Rates and Flat Fee.
- Line Comments is used to add a comment related to the property on that line.

3(i) Statement of Estimates - Schedule D4 -Provincial Property Grant-In-Lieu Fire Protection Grant

Schedule D4 is linked to the provincial section of the UA calculation. This schedule is to report provincial properties that do not meet the definition of "Provincial Properties" outlined in the *Municipal Grants Act* section 2(g)(i) through (vi). Examples include schools, hospitals, museums, etc.

- **Location** is used to report the property location.
- **Description** is used to report a brief description of the property.
- **Owner** is used to report the property owner.
- **AAN** is used to report the AAN number (Assessment Account Number).
- **Leg Code** is used to report the Legislative Code.

- **Market Value Assessment** for buildings only is used to report the Market Value assessment of the property for buildings.

Please Note:

- Tax Rate is not an editable field. The fire rate is automatically pre-populated for each Municipality as it does not change year to year.
- Schedule D4 Total is not an editable field. This is the total of information reported in Market Value Assessment, for buildings only, times the Tax Rate.
- Line Comments is used to add a comment related to the property on that line.

Section 4 - Statement of Estimates - Budget Form (SOE-B)

4(a) Non-consolidated General Operating Fund Estimates (NOE)

The following schedule is used to report Non-Consolidated Expenses of the General Operating Fund.

| Line number | Description | Details |
|-------------|--|---|
| NOE1199 | Property Taxes and payments in lieu of taxes | <p>Report the full amount of property taxes and payments in lieu of taxes. This includes the following:</p> <ul style="list-style-type: none"> • Residential, Commercial, Seasonal, Forest (50,000 acres or more), Resource, Forest (less than 50,000 acres), Recreation, Wind Farm Payment from Province of NS, Farm Property Acreage Payment from Province of NS, Conservation Payment from Property of NS, Bell Aliant, Wind Farm Taxes from Developers, Other Special Tax Agreements or Legislation, Area Rates, Uniform Charges, Special Assessments, Sewer Rates/ Charges, Net Taxes and Rates Collected/Transmitted for Other Governments/ Agencies, and Deed Transfer Tax. |

| Line number | Description | Details |
|-------------|--|---|
| NOE1299 | Grants in lieu of taxes | <p>Grants-in-lieu of taxes</p> <ul style="list-style-type: none"> • Any amounts paid by federal government, federal government agencies. Some examples are: <ul style="list-style-type: none"> ○ RCMP Buildings; ○ Armouries; ○ Canada Post Buildings; ○ Canadian Broadcasting Building; and ○ Via Rail Canada. • Amounts paid on provincial real property at the applicable residential, commercial or resource property tax rate, except for education and health- care facilities, and grant-in-lieu paid on residential facilities of post-secondary institutions. • Amounts paid on grants for Provincial Crown Timber lands. • Provincial Grants paid on properties that received fire protection services from the municipality. • Provincial grant for wind turbine facilities in operation prior to March 31,2006. • NSLC Grant paid on NSLC properties. |
| NOE1399 | Services Provided to Other Governments | <p>These revenues would include sales of goods or services to federal, provincial or local governments and their agencies which are, or will be, used by that government to supply a good or service to its citizens that it would normally be responsible for providing. These lines should not be used to report revenues for services that are consumed directly by other governments. These revenues may include the following services provided to other governments:</p> <ul style="list-style-type: none"> • road maintenance; • snow removal; • supply of water; • treatment of wastewater; • garbage collection; • fire protection; and • police protection. |

| Line number | Description | Details |
|-------------|--|--|
| NOE1499 | Sales of Services | <p>Most municipalities recoup all, or part, of the cost of certain services through charges based on the amount of such service supplied to individuals. Such services are supplied in easily measurable amounts, i.e., tipping fees for landfill disposal; or are easily charged to the individual receiving the service, i.e., bus fares. Fees charged for certain purposes, such as search fees, are also considered to be sales of services except where the fee confers certain privileges on the payer when it (the fee) is classified as a license or permit.</p> <p>The individual purchasing the service includes not only the residents of the municipality but also any other person i.e., a resident of East Hants using Halifax Regional Municipality pools and which generates user fee revenue.</p> |
| NOE1599 | Other Revenues from Own Sources | <p>These revenues may include the following services:</p> <ul style="list-style-type: none"> • licenses and permits; • fines; • rentals; • concessions and franchises; • return on investments; • penalties and interest on taxes; and • other services. |
| NOE1699 | Unconditional Transfers from Other Governments | <p>Unconditional transfers include entitlements and grants from other governments in which the transferor does not specify any particular use to which the monies are to be put, in which the monies so transferred form part of the general revenue of the transferor, and in which the transferee has discretion over the use of the monies.</p> |
| NOE1799 | Conditional Transfers from Federal or Provincial Governments or Agencies | <p>Conditional transfers include entitlements, transfers under shared cost agreements, and grants from federal or provincial governments, to which conditions are attached or which must be used by the municipality for a specified purpose or purposes.</p> |

| Line number | Description | Details |
|-------------|-------------------------------|---|
| NOE2199 | General Government Services | General government services include activities that provide for the overall operation of the municipality and that are common to, or affect all of the services provided by, the municipality, including legislative activities related to the mayor/warden and council of the municipality, including their remuneration and expenses. Do not include amounts transferred to assessment services on this line. Amounts transferred to correctional services are reported on Line NOE2806 below. |
| NOE2299 | Protective Services | This can include activities that provide for the public safety of the inhabitants of the municipality. Such as police protection, law enforcement, fire protection and emergency measures. Do not include amounts transferred to correctional services on this line. Amounts transferred to correctional services are reported on Line NOE2803 below. |
| NOE2399 | Transportation Services | This includes all transportation services estimated for the fiscal year such as the public transit budgeted for fiscal year. |
| NOE2499 | Environmental Health Services | <p>Environmental Health Services – Includes:</p> <ul style="list-style-type: none"> • Transfer to the capital reserve for solid waste landfill closure/post-closure costs. Amount to be transferred to the capital reserve for solid waste - landfill closure/post-closure costs as required by the <i>Municipal Government Act</i>. • Other current expenditures for solid waste landfill costs - Budget amount of all solid waste landfill costs estimated for the fiscal year. • Environmental Health Services Budget amount of all environmental health services (other than solid waste costs above) costs estimated for the fiscal year. <p>The province does not require detailed budget information for solid waste landfill and environmental health services, therefore, for reporting ease the form requires only a lump sum amount for budgeting purposes.</p> |

| Line number | Description | Details |
|-------------|--|--|
| NOE2599 | Public Health Services | Budget amount related to public health services expenditures. Do not include amounts for the Deficit of Regional Housing Authority on this line. Amounts for the Deficit of Regional Housing Authority are reported on Line NOE2805 below. |
| NOE2699 | Environmental Development Services | Budget amount of all environmental development services costs estimated for the fiscal year. |
| NOE2799 | Recreation and Cultural Services | Budget amount of all recreation and culture services costs estimated for the fiscal year. Do not include amounts transferred to regional library on this line. Amounts transferred to regional library are reported on Line NOE2807 below. |
| NOE2801 | Education | Report the mandatory education contributions on this line. Any supplementary education contributions would be reported on Line NOE2929 for extraordinary or special items below. |
| NOE2803 | Transfers to Correctional Services | Budgeted amounts to be transfer to correctional services on this line. |
| NOE2806 | Transfer to Assessment Services | Budget amounts for transfers to PVSC. |
| NOE2807 | Transfer to Regional Library Boards | Budget amounts to be transfer to regional library boards on this line. |
| NOE2929 | Extraordinary or Special Items | Any extraordinary item including supplementary education contributions. |
| NOE3219 | Financing and Transfers – Debenture and Term Loan Principal Installments | Amounts for principal repayments of debenture debt and term loans for the year. |
| NOE3229 | Financing and Transfers – Temporary Financing Principal – Capital Projects | Transfers for temporary financing principal for capital projects. For example, if a bank loan or line of credit is used during construction as a financing measure until a debenture can be issued, this is where the municipality would report the principal repayment of that bank loan or line of credit. |
| NOE3239 | Financing and Transfers – Debt Payments to Internal Funds | Transfers for debt payments to internal funds. Principal repayments of loan debt to internal funds such as reserve fund. |
| NOE3259 | Financing and Transfers – Transfers for Amortization | Amount of amortization transferred to capital reserves. |

| Line number | Description | Details |
|-------------|--|---|
| NOE3269 | Financing and Transfers – Net Transfers from(to) Oher Funds and Agencies | Net transfers from (to) other funds and agencies. |
| NOE3419 | Use of Prior Years' Surpluses | Prior years' surpluses being utilized in the current year. |
| NOE3439 | Funding of Prior Years' Deficit | This is where funding for a prior year deficit is recorded |
| NOE9110 | Deficit (yes or no) | The <i>Municipal Government Act</i> requires that a deficit incurred in the prior year must be funded with accumulated surplus amounts from previous years or funded in the current year. Approval from the Minister of Municipal Affairs must be obtained to fund a deficit over multiple years. |
| NOE9130 | Deficit Amount Funded | If applicable, this is where municipality indicates yes they have funded the prior deficit. Line item NOE3439 is where the amount is to be recorded. |
| NOE9160 | Repayment Schedule | Please send the repayment schedule that was approved by the Minister of Municipal Affairs via email to your Finance Contact at the Department of Municipal Affairs. |

Please note Lines NOE2199 to NOE2929- Include only expenses related to the operating fund. Do not include any amounts related to acquisition of capital assets, amortization or transfers from/ to own funds and agencies.

4(b) Explanation of Variances in Standard Expenditures (SE) Schedule

| |
|--|
| <p>Standard Expenditures are required for the calculation of the Canada Community-Building Fund (CCBF, formerly Gas Tax Fund) of each municipality. Please refer to Annex B of the Administrative Agreement of the Canada Community-Building Fund.</p> <ul style="list-style-type: none"> • Column A is populated from the associated line number see below. • Columns B is calculated at 100% of Column A for Protective and other Transportation Services, and at 50% for Landfill and Environmental Health Services items. • Column C is prepopulated from the prior year's standard expenditures. • Column D is the calculated percentage change from the prior year. • Column E requires comments for each line item that has an increase or decrease of 5% AND \$5,000. |
|--|

| Line number | Description | Details |
|-------------|---|---|
| SE9201 | Police Protection Services | Expenditures related to police protection, excluding debt charges and valuation allowances. Includes police commission; administration (police chief and employer's liability insurance); crime investigation prevention and protective services; traffic activities; training; police stations and buildings; police automotive equipment; detention and custody of prisoners (lock up facilities); and DNA costs. |
| SE9203 | Fire Protection Services | Expenditures related to fire protection including administration; fire fighting force (grants to rural units, area rate levy in rural municipality); fire alarm systems; fire investigation and prevention; training; fire stations and buildings (maintenance and operation – not capital expenditures); water supply and servicing of water hydrants, fire fighting equipment; and other. |
| SE9219 | The Recovery of Protective Services Expenses from Other Governments | This line should include the amount of expenses that are recovered from a municipality for the provision of protective services on that municipality's behalf. For example, if a Town provides fire service to part of a neighboring municipality's area, the amounts recovered from the neighboring municipality for this expense should be reported. |
| SE9231 | Transportation Services (excluding Public Transit) | Budget amount of all transportation services estimated for the fiscal year. The province does not require detailed budget information, therefore, for reporting ease the form requires only a lump sum amount for transportation services for budgeting purposes. |
| SE9235 | The Recovery of Transportation Services Expenses from Other Governments | This line should include the amount of expenses that are recovered from a municipality for the provision of transportation services on that municipality's behalf. For example, if a municipality provides transportation services such as transit services to part of a neighboring municipality's area, the amounts recovered from the neighboring municipality for this expense should be reported. |

| Line number | Description | Details |
|-------------|---|---|
| SE9241 | Environmental Health Services | <p>This includes the following:</p> <ul style="list-style-type: none"> • Transfer to the capital reserve for solid waste landfill closure/post-closure costs- Amount to be transferred to the capital reserve for solid waste- landfill closure/post-closure costs as required by PSAB reporting standards. • Other current expenditures for solid waste landfill costs -Budget amount of all solid waste landfill costs estimated for the fiscal year. • Environmental Health Services Budget amount of all environmental health services (other than solid waste costs above) costs estimated for the fiscal year. <p>The province does not require detailed budget information for solid waste landfill and environmental health services, therefore, for reporting ease the form requires only a lump sum amount for budgeting purposes.</p> |
| SE9243 | The Recovery of Environmental Health Services Expenses from Other Governments | <p>This line should include the amount of expenses that are recovered from a municipality for the provision of environmental health services on that municipality's behalf. For example, if a municipality provides environmental health services such as landfill tipping services to part of a neighboring municipality's area, the amounts recovered from the neighboring municipality for this expense should be reported.</p> |