

APPENDIX A
2021




Table of Contents

Appendix A – Line Number/Columns Dictionary for Reporting to Department of Municipal Affairs and Housing.....	3
A(1) Introduction.....	3
A(2) Financial Information Return Form	3
A(2)(1) Reporting Entities (RE) Schedule.....	3
A(2)(2) Long-term Debt Schedule (LTD) Schedule	5
A(2)(3) Tangible Capital Assets and Amortization (TCA) Schedule	6
A(2)(4) Taxes and Sewer Receivable Schedule (TR)	7
A(2)(5) Consolidated Schedule of Revenues (CR).....	9
A(2)(6) Consolidated Schedule of Expenses (CE)	20
A(2)(5) Consolidated Statement of Operations (CO).....	30
A(2)(6) Consolidated Statement of Financial Position (CFP).....	30
A(2)(7) Consolidated Statement of Remeasurement Gains and Losses (CGL).....	36
A(2)(8) Consolidated Statement of Cash Flow (CCF).....	37
A(2)(9) Consolidated Statement of Changes in Net Financial Assets (Net Debt)(CNF).....	37
A(2)(10) Non-consolidated Statement of General Operating Fund Revenues Schedule (NR).....	38
A(2)(11) Non-consolidated Statement of General Operating Fund Expense Schedule (NE).....	50
A(2)(12) Non-consolidated Statement of Financing and Transfers of the General Operating Fund Schedule (NF)...	60
A(2)(13) Non-consolidated Statement of Operations of the General Operating Fund Schedule(NO)	62
A(2)(14) Non-consolidated Statement of Financial Position of the General Operating Fund Schedule (NFP)	63
A(2)(15) Statement of Select Financial and Non-Financial Information (FNI)	70
A(2)(16) Statement of Financial Information for Statistics Canada (ISC)	71
A(2)(17) Statement of Remuneration and Expenses by Reportable Individuals Schedule (RTPD).....	72
A(2)(18) Statement of Hospitality Schedule (HE)	74
A(2)(19) Summary of Financial Condition Index (FCI).....	74
A(2)(20) Financial Condition Index Input Schedule (FCII)	74
A(2)(21) Safe Restart Funds Expenditure Schedule (SRFE)	75
A(2)(22) Safe Restart Reserve Funds- Restricted Cash (SRFC)	76
A(3) Statement of Estimates- Assessment Form	77
A(3)(1) Statement of Estimates Tax Rates Schedule.....	77
A(3)(2) Statement of Estimates Uniform Assessment Calculation Schedule.....	78
A(3)(3) Statement of Estimates Federal Government and Agencies Schedule	80

A(3)(4) Statement of Estimates Properties Subject to Special Tax Agreements or Legislation Schedule	81
A(3)(5) Statement of Estimates Shared Tax Revenue Schedule	82
A(3)(7) Statement of Estimates - Schedule D1- General.....	83
A(3)(8) - Removed	84
A(3)(9) Statement Of Estimates - Schedule D2 - Provincial Property Grant-In-Lieu Crown Land	84
A(3)(10) Statement of Estimates - Schedule D3 -Provincial Property Grant-In-Lieu Supported Institutions	85
A(3)(11) Statement of Estimates - Schedule D4 -Provincial Property Grant-In-Lieu Fire Protection Grant.....	86
A(4) Statement of Estimates – Budget Form (SOE-B)	87
A(4)(1) Non-consolidated General Operating Fund Estimates (NOE)	87
A(4)(2) Explanation of Variances in Standard Expenditures (SE) Schedule.....	94

Appendix A – Line Number/Columns Dictionary for Reporting to Department of Municipal Affairs and Housing

A(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 this manual.

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

A(2) Financial Information Return Form

A(2)(1) Reporting Entities (RE) Schedule

Line number	Comments
<i>RE9111 to RE9117</i>	Select "Yes"
<i>RE9121, RE9123, RE9125</i>	Select "Yes" if Water Utility is included in your Audited Consolidated Financial Statements.
<i>RE9131, RE9133, RE9135</i>	Select "Yes" if Electric Utility is included in your Audited Consolidated Financial Statements.
<i>RE9141</i>	Select "Yes" if your municipality has other entities included in the Audited Consolidated Financial Statement.
<i>RE9171</i> <i>This line appears only when Line RE9141 is selected "yes".</i>	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 Consolidated Financial Statements includes the following Other Entities: <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 Corporation 1 & 3 would belong to Recreation and Cultural Services category. 2 would belong to Public Health category.

Appendix A

Line number

Comments

Line RE9151

Select "Yes" if your municipality has Government Business Enterprises included in the Audited Consolidated Financial Statement.

RE9181

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:

This line appears only when Line RE9151 is selected "Yes".

- Municipal Joint Services Board
- Public Service Commission of Bridgewater

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

Columns	Comments
<i>Category</i>	Report the long-term debt schedule by expenditure category.
<i>Column A, Purpose (Operating vs. Capital)</i>	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.
<i>Column C, Principal Pmt. Repaid</i>	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.
<i>Column D, Balloon Payment on Loan</i>	Include balloon payments made during the year to pay out a loan at the end of a loan period.
<i>Column E, New Issued</i>	Include new debt issued during the year.
<i>Column G, Interest</i>	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.
<i>Column H, Source</i>	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".

A(2)(3) Tangible Capital Assets and Amortization (TCA) Schedule

**Line Numbers/
Columns** **Comments**

Tangible Capital Assets Schedule

TCA6011	Report the information in the columns related to general capital fund except assets under construction
TCA6111	Report the information in the columns related to assets under construction in the general capital fund
TCA6299	Report the information in the columns related to water utility assets including assets under construction.
TCA6399	Report the information in the columns related to electric utility assets including assets under construction.
Column B, 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 finished (constructed) assets that are moved to TCA as negative.
Column C, Disposals/ Write- Downs	Enter the total disposals and write-downs to capital assets for the year.
Column F	Enter the total amortization for the current fiscal period.
Column G	Enter any adjustments or disposals.
Amortization Schedule	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.

A(2)(4) Taxes and Sewer Receivable Schedule (TR)

Line number	Comments
TR4215 to TR4240	Enter the full amount levied during the year on the following types of revenues: <ul style="list-style-type: none">• Residential, commercial, resource, recreation property tax, wind farm taxes from developers, other special tax agreements, area rates, uniform charges, special assessments, sewer rates/ charges, and taxes and rates collected for other governments/ agencies.
TR4245	Enter the full amount levied during the year on area rates, uniform charges, special assessments revenues.
TR4250	Enter the full amount levied during the year on sewer rates/ charges revenues.
TR4255	Enter the full amount levied during the year on taxes and rates collected for other governments/ agencies.
TR4261	Enter the full amount collected during the year on the following types of revenues: <ul style="list-style-type: none">• Residential, commercial, resource, recreation property tax, wind farm taxes from developers, other special tax agreements, area rates, uniform charges, special assessments, sewer rates/ charges, and taxes and rates collected for other governments/ agencies. <p data-bbox="440 1463 1362 1533">Note: Do not include amounts collected that are related to taxes for future years (Prepaid Taxes).</p>
TR4265	Enter the full amount written off during the year on the tax revenues. Write offs are required to be approved by council. <p data-bbox="440 1787 1273 1854">Note: Do not include amounts that were set up as an allowance for uncollectible taxes.</p>

Appendix A

Line number

Comments

TR4268

Enter the full amount of taxes that were reduced during the year in accordance with Municipal Government Act (MGA) Section 69 and 71.

TR4271

Enter the amount of interest charged on the taxes for the current year.

**Column F,
Significant
Variance
Explanation**

For the Significant Variance Explanation column, enter a brief explanation of any variance that is greater than 10% from the previous year for the following lines for your Municipality:

- Write-offs during the year,
- Valuation allowance, or
- Taxes and sewer receivable at end of year.

A(2)(5) Consolidated Schedule of Revenues (CR)

Assessable Property

Line number	Name	Comments
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)
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)

Line number	Name	Comments
CR1051	Resource - recreation property tax	Revenues generated from recreation properties.
CR1055	Assessable Property – Other- 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 1081.
CR1061	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	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.
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 Municipal Taxation Act.
CR1085	Assessment Property- 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

CR1111	Area rates and Special Assessments - Residential	<p>Area rates, special assessments and uniform charges for various purposes. Examples may include but are not limited to:</p> <ul style="list-style-type: none"> • Area fire rates • area street lighting • sidewalk rates • area recreation rates • uniform charges
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Appendix A

Line number	Name	Comments
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.
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

CR1171	Deed Transfer Tax	The revenue generated from property sales multiplied by the municipality's deed transfer tax rate.
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Expenditures as a Reduction of Tax Revenue

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 Regional Housing Authority.

Grants in Lieu of Taxes

Line number	Name	Comments
CR1219	Federal government	<p>Any amounts paid by the federal government and federal government agencies for federal government and agencies properties such as:</p> <ul style="list-style-type: none"> • RCMP Buildings, • Armouries • Canada Post Buildings • Canadian Broadcasting Corporation
CR1225	PILT Payment	<p>Include payments in lieu of taxes related to provincial property, property of supported institutions, and crown 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.</p>
CR1225	Provincial - fire protection	<p>Provincial Grant paid on all provincial buildings exempt from full taxation.</p>
CR1231	Other	<p>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).</p>

Services Provided to Other Governments

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:

- road maintenance;
- snow removal;
- supply of water;
- treatment of wastewater;
- garbage collection;
- fire protection; and
- police protection.

Line Number	Name	Comment
<i>CR1319</i>	Federal government	Services to the Federal Government.
<i>CR1329</i>	Provincial government	Services to the Provincial Government.
<i>CR1389</i>	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	Name	Comment
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.

Appendix A

Line number	Name	Comments
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.
CR1489	Wind Power	Revenue generated by sale of power from wind turbines.
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	Name	Comment
<i>CR1519</i>	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 and permits.
<i>CR1529</i>	Fines	Includes court fees and costs, forfeited bail, and fees from impounded animals, as well as fines on overdue library books.
<i>CR1539</i>	Rentals	Includes income earned on general rentals, engineering structures, buildings, machinery and equipment, and land lease.
<i>CR1549</i>	Concessions and Franchises	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. 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.

Appendix A

Line number	Name	Comments
<i>CR1559</i>	Return On Investments	Includes interest earned on deposits and other investments that the operating fund may utilize. Interest on special funds is to be recorded in the special fund it belongs to, rather than here.
<i>CR1569</i>	Penalties and Interest On Taxes	Municipality charges on overdue accounts.
<i>CR1589</i>	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	Name	Comment
CR1619	Municipal Grants Act- Municipal Financial Capacity and Town Foundation	This line item includes the non-operating grant from the Province which is also otherwise known as the Municipal Capacity 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	Name	Comment
CR1719	Gas Tax Revenues	This line item includes the revenues from the Gas Tax.
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)
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 • ACOA funding
CR1789	Other Governments	Report any conditional grants given to the municipality from any other local governments.

Other

Line Number	Name	Comment
CR1919	Net Income from Government Business Enterprises	Include a negative amount if the Government Business Enterprises have a net loss. <i>This line appears only when Line RE9151 is selected "Yes".</i>
CR1959	Water Fund Revenue	Revenues incurred by the municipality's water utility.
CR1969	Electric Fund Revenues	Revenues incurred by the municipality's electric utility.

A(2)(6) Consolidated Schedule of Expenses (CE)

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	Name	Comment
CR2011	Mayor or Warden – Remuneration	Remuneration for mayor or warden
CR2021	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 • Mobile Phone Costs
CR2031	Council - Remuneration	Remuneration for councillors
CR2041	Council - Expenses	Any expenses specific to the councillors that can be reasonably identified. Examples may include but are not limited to: <ul style="list-style-type: none"> • Travel expenses including mileage, hotel, airfare, meals • Professional Development • Computers • Internet at home • Conference Fees • Mobile Phone Costs
CR2098	Other legislative services	This line item includes any other costs associated with legislative council.

General Administration

Line Number	Name	Comment
CR2101	General Administration and Financial management	<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
CR2141	Taxation – Tax Rebates or cancellations (<i>Municipal Government Act</i> Sections 69 and 71)	<p>Refer to Municipal Government Act (MGA) Section 69 and Section 71 for more details.</p> <p>Charitable deductions granted through municipal by-law and low income tax exemptions</p>
CR2145	Taxation -Transfers for Assessment Services	<p>This is the amount paid to Property Valuation Services Corporation (PVSC) for the municipal share of services provided to municipalities by PVSC</p>
CR2148	Other taxation	<p>Administration, tax billing, and other taxation.</p>

Appendix A

Line number	Name	Comments
CR2159	Valuation Allowances	Valuation allowances include uncollectible taxes, other receivables and unresolved assessment appeals.
CR2169	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.
CR2179	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 amounts reported here will be the total expensed for the year.
CR2189	Amortization, Gain/Loss, Write-downs on Capital Assets	The items reported amortization, gain/loss, write-down on capital assets related to the delivery of General Government Services. The amounts reported here will be the total expensed for the year.
CR2198	Other General Administrative 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	Name	Comments
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	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.
CE2279	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 Protective Services.
CE2289	Amortization, gain/loss, write-down on capital assets	The items reported amortization, gain/loss, write-down on capital assets related to the delivery of Protective Services.
CE2298	Other Protective Services	Report other protective services including law enforcement and protective inspections.

Transportation Services

Line number	Name	Comments
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 changes that relates to the delivery of Transportation Services.
CE2389	Amortization, gain/loss, write-down on capital assets	The items reported amortization, gain/loss, write-down on capital assets related to the delivery of Transportation Services.
CE2398	Other Transportation Services	Transportation Services items not otherwise categorized above.

Environmental Health Services

Line number	Name	Comments
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.
CE2479	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 Environmental Health Services.
CE2489	Amortization, gain/loss, write-down on capital assets	The items reported amortization, gain/loss, write-down on capital assets related to the delivery of Environmental Health Services.
CE2498	Other Environment Health Services	Environmental Health Services items not otherwise categorized above.

Public Health Services

Line number	Name	Comments
<i>CE2519</i>	Public Health	Public health activities. <ul style="list-style-type: none"> • Cemeteries and crematoriums • Morgues • General public health (occupational health, vital statistics, other)
<i>CE2569</i>	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.
<i>CE2579</i>	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 Public Health Services.
<i>CE2589</i>	Amortization, gain/loss, write-down on capital assets	The items reported amortization, gain/loss, write-down on capital assets related to the delivery of Public Health Services.
<i>CE2598</i>	Other Public Health Services	Public Health items not otherwise categorized above.

Environmental Development Services

Line number	Name	Comments
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.
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 related to the interest on short-term debt of the municipality and the debt changes that relates to the delivery of Environmental Development Services.
CE2689	Amortization, gain/loss, write-down on capital assets	The items reported amortization, gain/loss, write-down on capital assets related to the delivery of Environmental Development Services.
CE2698	Other Environmental Development Services	Report other environmental planning and zoning services including Industrial Parks and Tourism.

Recreation and Cultural Services

Line number	Name	Comments
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 is reported on this line.
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 Recreation and Cultural 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-down on capital assets	The items reported amortization, gain/loss, write-down on capital assets related to the delivery of Recreation and Cultural Services.
CE2798	Other Recreation and Cultural Services	Other recreation and cultural services not otherwise categorized above

Extraordinary or Special Items

Line number	Name	Comments
<i>CE2921</i>	Extraordinary or Special Revenue Items	(Specify revenue item)
<i>CE2923</i>	Extraordinary or Special Expenditure Items	(Specify expenditure item)
<i>CE2925</i>	Optional (Supplementary) Education Contributions	Contributions for education that are supplemental to the mandatory education contributions.

Water Fund

Line number	Name	Comments
<i>CE2929</i>	Water Fund Expenses	Expenditures incurred by the municipality's water utility.
<i>CE2923</i>	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.
<i>CE2925</i>	Amortization, Gain/Loss, Write-Down on Capital Assets	The items reported amortization, gain/loss, write-down on capital assets related to the delivery of Water Fund.

Electric Fund

Line number	Name	Comments
<i>CE2951</i>	Electric Fund Expenses	Expenditures incurred by the municipality's electric utility.
<i>CE2956</i>	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.
<i>CE2958</i>	Amortization, Gain/Loss, Write-Down on Capital Assets	The items reported amortization, gain/loss, write-down on capital assets related to the delivery of Electric Fund.

A(2)(5) Consolidated Statement of Operations (CO)

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

A(2)(6) Consolidated Statement of Financial Position (CFP)

Financial Assets – Financial Assets

Line number	Name	Comments
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>
CFP4010	Restricted Cash	<p>Include cash and cash equivalents that are restricted in use by external requirements/ regulations. For example, the full amount of tax sale surplus funds should be reported as Restricted Cash. Note: Gas tax money is not considered restricted.</p>
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>

Appendix A

Line number	Name	Comments
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.</p> <p>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 short-term
CFP4810	Investments	<p>Investments that are not readily convertible to cash in the short term. This would generally 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.</p>
CFP4830	Loans and Advances	<p>Long-term advances made to other non-related parties.</p>
CFP4850	Investment in Government Business Enterprises or Partnerships	<p>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 her</p>
CFP4830	Other Financial Assets	<p>Other financial assets not categorized above.</p>

Liabilities

Line number	Name	Comments
<i>CFP5010</i>	Bank Indebtedness	Any negative cash balances, operating lines of credit or other negative cash balances should be reported here.
<i>CFP5050</i>	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.
<i>CFP5210</i>	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 partly performed at the time of accounting and hence are not yet billed or paid for. 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.

Appendix A

Line number	Name	Comments
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. They normally include prepayment of taxes, unexpended special assessments, deferred revenue and other.
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.
CFP5890	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. Examples may include but are not limited to: <ul style="list-style-type: none">• Pension liability• Customer Deposits• Retirement Benefit Liability• Landfill Site Closure Liability

Non-Financial Assets

Line number	Name	Comments
CFP6010	Capital Assets – Gross Cost	The gross cost of capital assets. (including work in progress)
CFP6590	Less: Accumulated Amortization	The accumulated amortization of capital assets reported in field above (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	Name	Comments
<i>CFP7431 to CFP7455</i>	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.
<i>CFP7461</i> <i>This line appears only when Line RE9141 is selected "yes".</i>	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.
<i>CFP7471</i> <i>This line appears only when Line RE9151 is selected "yes".</i>	Fund Balance got Government Business Enterprises	Report the Total Accumulated Surplus/ (Deficit) of all Government Business Enterprises (GBE) included in the Consolidated Financial Statements on this line. If you have more than one GBE, sum the accumulated surplus/deficit of all GBEs and input the total.

A(2)(7) Consolidated Statement of Remeasurement Gains and Losses (CGL)

This schedule has been added as a result of changes to PSAB standards as per sections PS1201, PS2601, and PS3450. These standards are effective for fiscal periods beginning on or after April 1, 2016.

Line number	Name	Comments
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.

Appendix A

Line number	Name	Comments
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.
N/A	N/A, General Comment	Refer to PSAB sections PS1201, PS2601 and PS3450 for more details.

A(2)(8) Consolidated Statement of Cash Flow (CCF)

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

A(2)(9) Consolidated Statement of Changes in Net Financial Assets (Net Debt)(CNF)

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

Appendix A

A(2)(10) 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.

Property Taxes and Payments in Lieu of Taxes

Line number	Name	Comments
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		
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		
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)

Appendix A

Line number	Name	Comments
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.
NR1051	Recreation Property Tax	Property as defined by Section 76 of Municipal Government Act
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 1081.
NR1061	Farm Property Acreage from Province of NS	Grant paid by Municipal Affairs and Housing on actively farm land. 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

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 Wind Turbine Facilities Municipal Taxation Act.
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	Name	Comments
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. For residential properties only include:
NR1115	Area rates and Special Assessments - Residential	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.

Appendix A

Line number	Name	Comments
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

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	Name	Comments
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 Regional Housing Authority	This line items includes the transfer to fund the deficit of the Regional Housing Authority.

Grants in Lieu of Taxes

Line number	Name	Comments
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 • Canadian Broadcasting Corporation

Provincial government and agencies

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

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:

- road maintenance;
- snow removal;
- supply of water;
- treatment of wastewater;
- garbage collection;
- fire protection; and
- police protection.

Line number	Name	Comments
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	Name	Comments
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.

Appendix A

Line number	Name	Comments
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, daycamps.
NR1489	Wind Power	Revenue generated by sale of power from wind turbines.
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	Name	Comments
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 and 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	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. 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.

Appendix A

Line number	Name	Comments
NR1559	Return On Investments	Includes interest earned on deposits and other investments that the operating fund may utilize. Interest on special funds is to be recorded in the special fund it belongs to, rather than here.
NR1569	Penalties and Interest on Taxes	Municipality charges on overdue accounts.
NR1589	Miscellaneous	Miscellaneous revenue that is not otherwise categorized above. Examples include commissions earned and sundry income

Unconditional Transfers from Other Governments, Operating Only

Unconditional operating 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	Name	Comments
NR1619	Municipal Grants Act – Municipal Financial Capacity & Town Foundation Grant	This line item includes the non-conditional grant from the Province which is also otherwise known as the Municipal Financial Capacity 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 Other Governments, Operating Only

Conditional operating 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	Name	Comments
NR1729	Federal government and federal government agencies	Multi-function grants Examples include: Student funding for term position, Canada Mortgage Housing Corporation
NR1739	Provincial government and provincial agencies	Examples include: <ul style="list-style-type: none">• MPAL – Municipal Physical Activity Leader• Emergency Measures Funding, ACOA
NR1789	Other local governments	Please specify

A(2)(11) 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	Name	Comments
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 • Conference Fees • Mobile Phone Costs
NE2031	Council - Remuneration	Remuneration for councillors
NE2041	Council - Expenses	Any expenses specific to the councillors that can be reasonably identified. Examples may include but are not limited to: <ul style="list-style-type: none"> • Travel expenses including mileage, hotel, airfare, • Meals • Professional development and training • Mobile Phone Costs
NE2098	Other legislative services	This line item includes any other costs associated with legislative council

General Administration

Line number	Name	Comments
NE2101	General Administrative and Financial Management Services.	Expenditures related to general administration of general government services. <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
NE2141	Tax Rebates or Cancellations (<i>MGA</i>)	Charitable deductions granted through municipal by-law and low income tax exemptions. Refer to Municipal Government Act (<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

Appendix A

Line number	Name	Comments
NE 2159	Valuation Allowance	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	Name	Comments
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

NE2221	Water Supply and Hydrants.	Expense incurred for the water supply and servicing of water hydrants for fire protection services.
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.

Line number	Name	Comments
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 Fire Protection
NE2298	Other Protective Services	Report other protective services including law enforcement, Emergency Measures, and protective inspections.

Transportation Services

Line number	Name	Comments
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.
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	Name	Comments
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.
NE2469	Interest on Long-Term Debt	Populated from Long Term Debt Schedule
NE2479	Short Term Interest and Other Debt Charges	Debenture discounts, cost of issuing and selling new debentures, and other.
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	Name	Comments
NE2519	Public Health	Public health activities. <ul style="list-style-type: none"> • Cemeteries and crematoriums • Morgues • General public health (occupational health, vital statistics, other) • 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	Name	Comments
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.
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	Name	Comments
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	These are contributions to regional libraries.
NE2741	Other Transfers 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
NE2698	Other Recreation and Cultural Services	Other costs not otherwise categorized above

Extraordinary or Special Items

Line number	Name	Comments
NE2921	Extraordinary or Special Revenue Items	(Specify revenue item)
NE2923	Extraordinary or Special Expenditure Items	(Specify expenditure item)
NE2925	Optional (Supplementary) Education Contributions	Contributions for education that are supplemental to the mandatory education contributions.

A(2)(12) Non-consolidated Statement of Financing and Transfers of the General Operating Fund
Schedule (NF)

Financing and Transfers

Line number	Name	Comments
NF3219	Debenture and Term Loan Principal Installments	Report the full principal installments before recoveries if any. The 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	Name	Comments
NF3241	Net Transfers From (To) Capital Fund	Funds transferred to or from Capital Fund, ie anticipated infrastructure development.
NF3243	Net Transfers From (To) Operating Reserve Fund	Funds transferred to or from Operating Reserve Fund, ie year end surplus
NF3245	Net Transfers From (To) Capital Reserve Fund	Funds transferred to or from Capital reserve Fund, ie 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
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

Appendix A

A(2)(13) 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	Name	Comments
NO7421	Employee Future Benefits	To record the accumulated expenditures related to PSAB reporting of employee future benefits such as <i>post-employment benefits, retirement benefits and pension valuation liabilities</i>
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

A(2)(14) Non-consolidated Statement of Financial Position of the General Operating Fund
Schedule (NFP)**Financial Assets****Current Financial Assets**

Line number	Name	Comments
NFP4010	Cash and Cash Equivalents	Considered transitional or current in nature and are capable of reasonably prompt liquidation. 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. Cash accounts with negative balances should be reported as bank indebtedness.
NFP4050	Restricted Cash	Cash and cash equivalents that are restricted in use by external requirements/ regulations.
NFP4210	Taxes Receivable (Net of Asset Valuation Allowances)	Can include all of the following items, which remain unpaid at the end of the reporting year: 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.
NFP4290	Other Receivables (Net of Asset Valuation Allowances)	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. All receivables should be reported net of allowances for amounts that are expected to be uncollectible.

Appendix A

Line number	Name	Comments
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.

Long-term Financial Assets

Line number	Name	Comments
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	Investments	Investments that are not readily convertible to cash in the short term. This would generally 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.
NFP4830	Loans and Advances	Long-term advances made to other non-related parties.
NFP4890	Other Long-Term Financial Assets	Include all other long-term financial assets

Liabilities**Current Liabilities**

Line number	Name	Comments
NFP5010	Bank Indebtedness	Any negative cash balances, operating lines of credit or other negative cash balances should be reported here.
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 partly performed at the time of accounting and hence are not yet billed or paid for. 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.

Appendix A

Line number	Name	Comments
NFP5310- NFP5330	Due to Own Funds/ Agencies	Record payables due to other funds that are outstanding at year end. NOTE – Amounts due from/ to other funds should be repaid the next year.
NFP5390	Other Current Liabilities	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. They normally include prepayment of taxes, unexpended special assessments, deferred revenue and other.

Appendix A

Long-term Liabilities

Line number	Name	Comments
NFP5430	Long Term Debt	Auto populated from long term debt schedule.
NFP5810	Gas Tax Deferred Revenue	Gas tax revenue reported as deferred revenue in your financial statements.
NFP5890	Other Liabilities – Long-term	<p>These line items are for any debt incurred for operating purposes that would not otherwise be reported in the capital fund.</p> <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• Landfill Site Closure Liability

Non-financial assets of the General Operating Fund.

Line number	Name	Comments
<i>NFP6860</i>	Prepaid Expenses	<p>Any amounts expended in the current period that relate to expenses of future periods. Examples may include but are not limited to:</p> <ul style="list-style-type: none">• Insurance• Professional Dues• Software Licensing
<i>NFP6870</i>	Inventory Not Held for Resale	<p>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:</p> <ul style="list-style-type: none">• Salt used for snow removal• Public works supplies, i.e water meters, sewer fittings, valves
<i>NFP6880</i>	Other Non-Financial Assets	<p>Any other item not otherwise categorized above. Examples may include but are not limited to:</p> <ul style="list-style-type: none">• Deferred Pension Asset• Pension benefit excess

A(2)(15) Statement of Select Financial and Non-Financial Information (FNI)

Line number	Name	Comments
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 <i>This line appears only when Line FNI9341 is selected "yes".</i>	Contingency Details	Provide a very brief description of each contingency and an estimated amount if any.
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 <i>This line appears only when Line FNI9341 is selected "yes".</i>	Loan Guarantees Details	Provide the details of the loan guarantee – organization name, full amount guaranteed, and loan amount outstanding.

A(2)(16) Statement of Financial Information for Statistics Canada (ISC)

Line number	Name	Comments
<i>ISC9411 to ISC9491</i>	Expense Categories	This schedule was created for Statistics Canada. If you have information available to complete this schedule, please do so. Otherwise, please check the box on the top. This
<i>ISC9431</i>	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.

A(2)(17) Statement of Remuneration and Expenses by Reportable Individuals Schedule (RTPD)

Line number	Name	Comments
<i>RTPD1101</i>	CAO's Salary	Report the CAO's Salary as reported in the notes to the Consolidated Financial Statements.
<i>RTPD1102</i>	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.
<i>RTPD1103</i>	CAO's Meal Expenses	Report the summary or total CAO's meals expenses as reported in the quarterly online reports.
<i>RTPD1104</i>	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.
<i>RTPD1105</i>	CAO's Other Expenses	Other CAO's Expenses
<i>RTPD2099</i>	Number of Elected Officials	Report the total number of elected officials, including the warden or mayor of your municipality.
<i>RTPD3101</i>	Mayor/Warden's Remuneration	Report the Mayor/Warden's remuneration as reported in the notes to the Consolidated Financial Statements.
<i>RTPD3102</i>	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.
<i>RTPD3103</i>	Mayor/Wardens Meal Expenses	Report the summary or total Mayor/Warden's meals expenses as reported in the quarterly online reports.
<i>RTPD3104</i>	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.
<i>RTPD3198</i>	Mayor/Warden's Other Expenses	Other Mayor/Warden's Expenses
<i>RTPD3201</i>	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)

Appendix A

Line number	Name	Comments
<i>RTPD3202</i>	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)
<i>RTPD3203</i>	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)
<i>RTPD3204</i>	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)
<i>RTPD3298</i>	Councillor's Other Expenses	Other Councillor's Expenses

Appendix A

A(2)(18) Statement of Hospitality Schedule (HE)

Line number	Name	Comments
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.
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.

A(2)(19) Summary of Financial Condition Index (FCI)

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

A(2)(20) Financial Condition Index Input Schedule (FCII)

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

Appendix A

A(2)(21) Safe Restart Funds Expenditure Schedule (SRFE)

Line number	Name	Comments
<i>SRFE2001</i>	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.
<i>SRFE2002</i>	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.
<i>SRFE2003</i>	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.
<i>SRFE2004</i>	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.
<i>SRFE2010</i>	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.

Appendix A

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.

A(2)(22) Safe Restart Reserve Funds- Restricted Cash (SRFC)

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

A(3) Statement of Estimates- Assessment Form

A(3)(1) 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.

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

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

A(3)(2) 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 Municipal Grants Act, Section 14 (1) (b)), etc., that are needed to calculate municipality’s final UA.

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

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

Line Number	Item Description	Notes
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 Manual
UA1081	Water Utility	input by municipality Locked for DMAH
UA1091	Misc Adjustment (3% & Other)	use only Linked to ‘Special’ schedule
UA1101	Special Tax Agreements	Linked to ‘Shared’ schedule
UA1111	Shared Tax Revenue	Linked to ‘D4’ schedule Linked to ‘D2’
UA1121	Fire Protection, Provincial Properties	schedule Linked to ‘Fed’ schedule
UA1131	Crown Timber Lands	
UA1141	Federal Government & Agencies GIL	

Appendix A

Line Number	Item Description	Notes
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

A(3)(3) 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 farm land 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.

A(3)(4) 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.

A(3)(5) 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 Act 14(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.

Appendix A

A(3)(6) Statement of Estimates - Provincial Property Grant in Lieu – Schedule D – Summary

This schedule reports the totals of Provincial properties for General (D1), Crown Land (D2), Supported Institutions (D3) and Fire Protection (D4).

A(3)(7) 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.

- **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 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 DMAH to add a comment related to the property on that line.

Appendix A

A(3)(8) - Removed

A(3)(9) 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.

- **Crown Land Acreage** is used to report the crown land acreage provided to DMAH by the Department of Natural Resources.
- **Region Name** is used to report the Region Name of the 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 .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 DMAH to add a comment related to the property on that line.

A(3)(10) 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. Examples of these properties include residences of hospitals and post-secondary institutions.

- **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.

A(3)(11) 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 reports the Fire Protection Grant in Lieu.

- **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.

A(4) Statement of Estimates – Budget Form (SOE-B)

A(4)(1) Non-consolidated General Operating Fund Estimates (NOE)

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

Column A and B: Column A is used to report the estimated general operating fund for PSAB purposes. This column includes budget/estimated items for PSAB purposes that are not included in “Column B” which is the amount that is being funded by revenue generated. I.e. for PSAB purposes, municipalities should budget for debenture interest on an accrual basis. Column B will budget for interest based on the actual amount of cash that will be paid for in the year – cash basis. The column amounts only differ for very few items as normally they both would be the same amount.

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.

Line number	Comments
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	Name	Comments
<i>NOE1299</i>	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, ○ 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 ion 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.
<i>NOE1399</i>	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	Name	Comments
<i>NOE1499</i>	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>
<i>NOE1599</i>	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.
<i>NOE1699</i>	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>
<i>NOE1799</i>	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	Name	Comments
<i>NOE2199</i>	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. Do not include amounts transferred to assessment services on this line. Amounts transferred to correctional services are reported on Line NOE2806 below.</p>
<i>NOE2299</i>	Protective Services	<p>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.</p>
<i>NOE2399</i>	Transportation Services	<p>This includes all transportation services estimated for the fiscal year such as the public transit budgeted for fiscal year.</p>
<i>NOE2499</i>	Environmental Health Services	<p>Environmental Health Services- 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>

Appendix A

Line number	Name	Comments
<i>NOE2599</i>	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.
<i>NOE2699</i>	Environmental Development Services	Budget amount of all environmental development services costs estimated for the fiscal year.
<i>NOE2799</i>	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.
<i>NOE2801</i>	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.
<i>NOE2803</i>	Transfers to Correctional Services	Budgeted amounts to be transfer to correctional services on this line.
<i>NOE2805</i>	Deficit of Regional Housing Authority	Budget amounts for the Deficit of Regional Housing Authority.
<i>NOE2806</i>	Transfer to Assessment Services	Budget amounts for transfers to PVSC.
<i>NOE2807</i>	Transfer to Regional Library	Budget amounts to be transfer to regional library on this line.

Appendix A

Line number	Name	Comments
<i>NOE2929</i>	Extraordinary or Special Items	Any extraordinary item including supplementary education contributions.
<i>NOE3219</i>	Financing and Transfers – Debenture and Term Loan Principal Installments	Amounts for principle repayments of debenture debt and term loans for the year.
<i>NOE3229</i>	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.
<i>NOE3239</i>	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.
<i>NOE3259</i>	Financing and Transfers – Transfers for Amortization	Amount of amortization transferred to capital reserves.
<i>NOE3269</i>	Financing and Transfers – Net Transfers from(to) Oher Funds and Agencies	Net transfers from (to) other funds and agencies.

Appendix A

Line number	Name	Comments
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 Municipal Government Act 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 and Housing 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 and Housing via email to your Finance Contact at the Department of Municipal Affairs and Housing.

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.

Appendix A

A(4)(2) Explanation of Variances in Standard Expenditures (SE) Schedule

Standard Expenditures are required for the calculation of the Municipal Financial Capacity grant for each municipality. Schedule SE has been implemented to allow each municipality to explain the change in standard expenditures from prior year to current year.

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		Comments
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 here.

Line number	Name	Comments
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 here.
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>

Appendix A

Line number	Name	Comments
<i>SE9243</i>	The Recovery of Environmental Health Services Expenses from Other Governments	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 here.