

Item No. 3

Budget Committee
April 16, 2019

TO: Chair and Members of Budget Committee (Standing Committee of the Whole on Budget)

SUBMITTED BY:

Original Signed by 

Jacques Dube, Chief Administrative Officer

DATE: March 29th, 2019

SUBJECT: Proposed 2019-2020 Budget and Business Plan

ORIGIN

On-going 2019-20 budget debate by the Budget Committee since November 2018.
Fiscal direction established during November 27th presentation of the Fiscal Framework.
HRM's Multi-Year Budget Process, on-going since 2016.

LEGISLATIVE AUTHORITY

Halifax Charter, section 35 (1) The Chief Administrative Officer shall (b) ensure that an annual budget is prepared and submitted to the Council.

RECOMMENDATION

That Budget Committee recommend that Halifax Regional Council:

1. Adopt the Resolution for Approval of Operating and Capital Budgets and Tax Rates for Fiscal 2019/20 as set out in Schedule 1 of the staff report dated April 16th, 2019.
2. Direct staff to develop the budget and business plan for 2020-21, consistent with the 2017-21 Multi-Year Budget Process along with a four-year outlook that balances Regional Council priorities with economic indicators and establish financial policy consistent with forecasted economic conditions.

BACKGROUND

Since 2016, Regional Council has overseen a Multi-Year Budget, designed to enable a longer-term view, improve planning and understand different trajectories based on spending and priorities. This has improved the linkage between economic conditions, taxes, program spending and council priorities. This is the third year of a multi-year budget outlook, ending in 2020-21.

The Budget Committee approved spending on March 22, 2019, that result in total municipal expenditures of \$793.7¹ million and gross capital spending of \$163.9 million. The general residential tax rate will fall 0.3 per cent, offset by an average residential assessment growth of 2.6 per cent. The result is an average residential tax bill increase of 2.3 per cent. The average taxable commercial assessment has risen 0.2%. The commercial tax rate will rise 2.1 per cent resulting in an average commercial tax bill increase of 2.3 per cent, the same as residential. These increases are near forecasted economic indicators like inflation (HRM-CPI) and personal income growth.

DISCUSSION

Preparing and finalizing a budget for the municipality is an extensive exercise which includes many iterative steps. As the municipality grows, so too does the demand for new and improved services in addition to the on-going maintenance of approximately \$3.7 billion in existing municipal assets.

Municipalities in Canada rely on property taxation as their major source of revenue. Regional Council and staff are tasked with balancing demand for service changes and improvements, and appropriate tax levies on homeowners and businesses. The proposed tax levy must be balanced against the ability of taxpayers to pay for those items and the broad competitiveness that the mix of services and taxes will support.

Four Critical Influences

As directed by Council, staff prepared an approach that integrates key items in the budget process. As such, staff have identified four critical influences that affect the municipality's fiscal situation. These four key influences are:

1. Operating Budget,
2. Net Capital Budget,
3. Tax Supported Debt, and,
4. Reserves (Net of Obligations)

During the Committee of the Whole on Budget meetings, each business unit presented proposed budgets that meet the required fiscal direction. Those budgets and combined with the fiscal budget, provincial contributions (\$162.0 million), total **\$955.7 million** in municipal expenditures and provide a wide range of municipal services. In preparing proposed budgets, business units incorporated direction from Council, inflation on goods and services, and identified cost reductions where practical. In the interest of full disclosure and transparency, all changes included in proposed budgets were identified in the business unit presentations.

¹ Figures have been rounded for presentation purposes

The average tax bill impacts for residential and commercial properties are detailed below:

Figure 1-Average Assessments, Tax Rates and Tax Bills

	2018-19	2019-20
Residential:		
Average Assessment (Single Family Home)	\$235,300	\$241,400
Urban Tax Rate (Including Transit Rates)	.8175	.8150
Average Tax Bill	\$1,924	\$1,967
Change in Average Tax Bill		2.3%
	2018-19	2019-20
Commercial:		
Average Assessment	\$1,404,300	\$1,406,600
Urban Tax Rate	2.9255	2.9880
Average Tax Bill	\$41,083	\$42,029
Change in Average Tax Bill		2.3%

Included in the attached Budget Resolution is the authorization to proceed with Multi-year capital projects for advance tendering (Attachment C). These are projects that span multiple fiscal years. Even though spending will occur in the future, the funding for those future years must be approved now for the procurement process and tendering to proceed. Also included in the proposed resolution are the withdrawals from reserves (Attachment D).

Also included in the Budget Resolution are the final tax rates for Provincial Area Rates, Fire Protection, Supplementary Education and most Private Roads. An additional report will follow with the remaining area rates including those for community associations and BIDCs.

Since the capital budget was presented on February 1, 2019 there have been changes to cost sharing of some capital projects. In recognition of the cost sharing agreement with Department of National Defense (DND), capital project CT190007 – Barrington Street Road & AT Improvements was created after the November 19, 2018 ‘Proposed 2019-20 Multi-Year Capital Program Budget’ report was presented to the Budget Committee. The \$903,000 project budget includes allocations previously listed within projects CR000009 – Street Recapitalization and CR180002 - Sidewalk Renewals. The Contribution Agreement authorized by Regional Council on [March 5, 2019](#) specifies cost sharing up to \$882,000. Once the contribution agreement with DND has been signed, the allocated municipal funding will be used for other street recap and sidewalk renewal projects.

The B-List increase for capital project CR180001 – Active Transportation – Strategic Projects is now \$3,548,000 instead of \$6,348,000 originally listed in Attachment 4 of the November 19, 2018 report. The \$2.8M correction is due to a double-count. The total 2019-20 gross budget for the project is \$7,548,000² and the work will be completed as approved by Regional Council.

Attachment C – Schedule of Multi-Year Capital Projects included in this report has been amended since the Budget Committee’s approval of the original version (Attachment 3 of the November 19, 2018 report). Included are required revisions, such as B-List increases.

The January 16, 2019 Budget Committee motion on agenda item #3 was to propose

... a process and timeline, starting end of April 2019, for Budget Committee to review the list of priority projects and funding options and make recommendations for a multiyear capital plan for consideration starting 2020/21 that includes:

² See page F1 of Capital Budget Book

- a. Options, opportunities and challenges in addressing deferred IT and physical plant investments as identified in the staff report and presentation date November 19, 2018;*
- b. Options for implementation plan for transformative mobility projects (transit, AT, pedestrian) with 10 year vision that aligns with Federal PTIF funding timeline and is guided by policies in the Integrated Mobility Plan;*
- c. Revision of the 10 year Signature Capital Projects plan, timeline and funding options, and;*
- d. A review of the Alternative Priority Projects in Attachment 4 of the staff report dated November 19, 2018 for fiscal 2020/21 and 2021/22 and of previously planned and identified capital projects for which funding has not been allocated.*

Staff will be reviewing priority projects and funding options, including recent Provincial and Federal funding infrastructure program budget announcements, for the purpose of presenting a recommended multi-year capital plan for Regional Council's consideration over the coming months

FINANCIAL IMPLICATIONS

This report complies with the proposed Operating, Capital and Reserve budgets, policies and procedures regarding withdrawals from the Capital and Operating reserves, as well as relevant legislation.

RISK CONSIDERATION

Risks related to the recommendations in this report are related to divergences in economic conditions from the forecast. These risks are considered low probability in nature.

COMMUNITY ENGAGEMENT

Budget Consultations consisted of an on-line [balance-the-budget tool](#) (the "budget allocator") as well as an opportunity for the Public to attend the Business Unit draft budget presentations to Committee of the Whole, and present their views and pose questions.

ENVIRONMENTAL IMPLICATIONS

None

ALTERNATIVES

The Committee of the Whole can choose to amend the Proposed Budget and Business Plan through specific motion, and direct staff to proceed to prepare the 2019-2020 Budget and Business Plan based on that amended direction. As the Budget Committee has had considerable debate on various budget options, this alternative is not recommended.

ATTACHMENTS

- Schedule 1 - Resolution for Approval of Operating and Capital Budget and Tax Rates for Fiscal 2019-20
- Attachment A Tax Area Map
- Attachment B Regional Transportation Area
- Attachment C Schedule of Multi-Year Capital Projects
- Attachment D Reserve Withdrawals, 2019-20
- Attachment E Schedule of Area Tax Rates 2019-20
- Attachment F Summary of Budgeted Expenditures & Revenues for 2019-20 Area Rated Services

A copy of this report can be obtained online at halifax.ca or by contacting the Office of the Municipal Clerk at 902.490.4210.

Report prepared by: Bruce Fisher, Manager of Financial Policy and Planning, 902.490.4493

Report Approved by: Original Signed by 
Jane Fraser, CFO, Director of Finance, Asset Management & ICT 902.490.4630

Report Approved by: Original Signed by 
John Traves, Director of Legal, Insurance and Risk Management Services 902.490.4219

HALIFAX REGIONAL MUNICIPALITY**Proposed 2019/20 Operating & Capital Budget****RESOLUTION for Approval of Operating & Capital Budget and Tax Rates for Fiscal 2019/20**

It is hereby resolved that:

- a) the Operating Budget in the amount of **\$955,655,800** gross expenditures (which includes **\$793,608,300** in municipal expenditures including the reserve withdrawals specified in the Operating and Capital Budget); **\$730,457,300** in property tax revenues (including area rate revenues) and **\$225,198,500** in other revenues be approved;
- b) the Capital Budget in the amount of **\$163,968,950** be approved;
- c) the general rates of taxation on residential and resource property be set at
 - (i) **\$0.670** for the urban area;
 - (ii) **\$0.637** for the suburban area; and
 - (iii) **\$0.637** for the rural area per \$100 of taxable assessment;
- d) the general rates of taxation on commercial property be set at
 - (i) **\$2.988** for the urban area;
 - (ii) **\$2.988** for the suburban area; and
 - (iii) **\$2.647** for the rural area per \$100 of taxable assessment;
- e) the Halifax Transit Annual Service Plan and the tax rates associated with Transit Taxation be set at
 - (i) **\$0.047** for the Regional Transportation tax rate; and,
 - (ii) **\$0.098** for the Local Transit tax rate per \$100 of taxable assessment;
- f)
 - (i) the boundaries of the urban, suburban and rural areas are delineated in Attachment A, the "Tax Area Map";
 - (ii) the boundary of the Regional Transportation area includes all properties within communities included within Attachment B, the "Regional Transportation Area" map; and,
 - (iii) the boundary for the Local Transit area includes all properties within 1km walking distance of any HRM transit stop.
- g) **Fire Protection** rates shall be set at the rate of **\$0.013** per \$100 for all residential and resource assessment and at **\$0.037** per \$100 of the commercial assessment for properties which are within 1,200 feet of a hydrant that is designed and operated for public fire protection purposes.
- h) the **Provincial Area Rate for Mandatory Education** on residential and resource property be set at the rate of **\$0.305**; and at a rate of **\$0.314** for all commercial assessment;

SCHEDULE 1

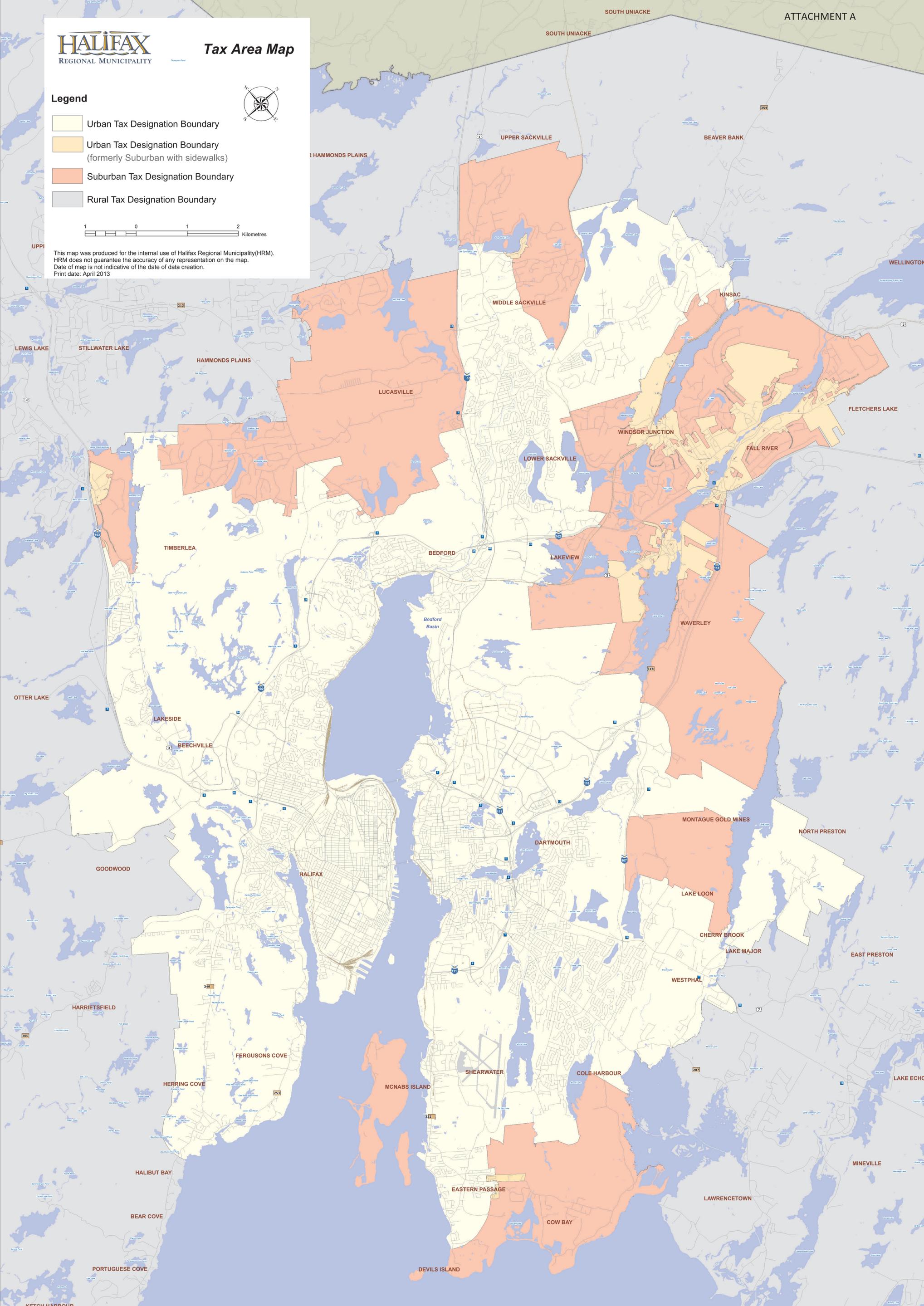
- i) the **Provincial Area Rate for Property Valuation Services** on residential and resource property be set at the rate of **\$0.017**; and at a rate of **\$0.009** for all commercial assessment;
- j) the **Provincial Area Rate for Corrections Services** on residential and resource property be set at the rate of **\$0.016**; and at a rate of **\$0.008** for all commercial assessment;
- k) the **Provincial Area Rate for Metro Regional Housing Authority** on residential and resource property be set at the rate of **\$0.006**; and at a rate of **\$0.007** for all commercial assessment;
- l) **Supplementary Education**, under Section 80 of the *Halifax Regional Municipality Charter*, shall be set at the rate of **\$0.024** per \$100 of the residential and resource assessment and at **\$0.069** per \$100 of the commercial assessment;
- m) the final tax bills will become due on **Thursday, October 31, 2019**;
- n) the interest rate on the Special Reserve Funds, designated as requiring interest under Section 121(2) of the Halifax Charter, be set at the rate of return on funds invested by HRM for the period April 1, 2019 to March 31, 2020;
- o) the interest rate on all reserves except for those identified in (n) above will be set at the rate of return on funds invested by HRM for the period April 1, 2019 to March 31, 2020;
- p) an advance funding commitment is approved for the amount of **\$109,803,804** for the fiscal years 2019-20 through 2024-25 for the multi-year projects listed in Attachment C "Schedule of Multi-Year Capital Projects";
- q) withdrawals from Reserves in the amount of **\$102,208,400** are approved, as detailed in the Attachment D "Reserve Withdrawals 2019/20"; and,
- r) the Budget for Area Tax Rates (Attachment F) and the Area Tax Rates (Attachment E - Schedule of Area Tax Rates), be approved.

Legend

-  Urban Tax Designation Boundary
-  Urban Tax Designation Boundary (formerly Suburban with sidewalks)
-  Suburban Tax Designation Boundary
-  Rural Tax Designation Boundary



This map was produced for the internal use of Halifax Regional Municipality (HRM). HRM does not guarantee the accuracy of any representation on the map. Date of map is not indicative of the date of data creation. Print date: April 2013



Attachment C
Schedule of Multi-Year Capital Projects (Amended)

Budget Category	Project Name	Project Account #	Previous Yrs' Gross Budget	2018/19 Gross Budget	2019/20 Gross Budget	2020/21 Gross Budget	2021/22 Gross Budget	2022/23 Gross Budget	2023/24 Gross Budget	2024/25 Gross Budget	2024/25 Gross Budget	Grand Total	
Buildings	Cole Harbour Place	CB000045	2,645,000	1,450,000	750,000	-	-	-	-	-	-	4,845,000	
	Mackintosh Depot Replacement	CB000089	-	750,000	2,250,000	7,000,000	3,500,000	-	-	-	-	13,500,000	
	Sambro/Harrietsfield Fire Station	CB000079	2,500,000	1,500,000	1,500,000	-	-	-	-	-	-	5,500,000	
	St. Andrew's Community Centre Renovation	CB000011	950,000	4,750,000	3,200,000	2,000,000	-	-	-	-	-	10,900,000	
	Zatzman Sportsplex Revitalization	CB000006	21,250,000	6,975,000	500,000	-	-	-	-	-	-	28,725,000	
Business Tools	Corporate Scheduling	CI000015	900,000	795,000	965,000	1,222,000	-	-	-	-	-	3,882,000	
	CRM Software Replacement	CI990020	250,000	476,000	53,000	950,000	950,000	3,000,000	-	-	-	5,679,000	
	Enterprise Content & Records Management	CI990018	150,000	500,000	500,000	500,000	500,000	500,000	-	-	-	2,650,000	
	HR Improvement Project	CI990032	-	500,000	1,500,000	500,000	-	-	-	-	-	2,500,000	
	Parking Technology	CI990031	470,000	1,560,000	1,682,000	650,000	750,000	-	-	-	-	5,112,000	
	Permitting, Licensing, and Compliance Replacement Solution	CI990013	2,057,000	2,618,300	1,050,000	1,805,000	-	-	-	-	-	7,530,300	
	Recreation Services Software	CI000005	2,795,000	1,950,000	351,450	795,354	-	-	-	-	-	5,891,804	
	Revenue & Financial Acct'g Management Solution	CI990009	750,000	2,065,000	4,500,000	900,000	-	-	-	-	-	8,215,000	
	SAP: Procurement	CI190001	-	-	2,500,000	500,000	-	-	-	-	-	-	3,000,000
	Halifax Transit	Moving Forward Together Plan Implementation	CM180008	-	900,000	7,601,000	-	-	4,036,835	4,117,572	4,199,923	4,283,922	25,139,252
New Transit Technology		CM180005	16,180,000	4,100,000	500,000	3,530,000	-	-	-	-	-	24,310,000	
Woodside Ferry Terminal Upgrades		CB000042	-	-	2,000,000	4,000,000	2,000,000	-	-	-	-	8,000,000	
Parks & Playgrounds	Beazley Park	CP000018	-	-	2,000,000	-	250,000	200,000	1,000,000	2,000,000	-	5,450,000	
Solid Waste	Composting/Anaerobic Digestion (AD) Plant	CW000004	750,000	250,000	1,000,000	1,000,000	-	-	-	-	-	3,000,000	
Traffic Improvements	Cogswell Interchange Redevelopment	CT000007	18,750,000	-	660,000	23,500,000	15,200,000	3,640,000	-	-	-	61,750,000	
Grand Total - 2019/20 Multi-Year Projects			70,397,000	31,139,300	35,062,450	48,852,354	23,150,000	11,376,835	5,117,572	6,199,923	4,283,922	235,579,356	

This list supercedes the list Attachment C, April 24, 2018

Summary of change from November 19/18 Report, Attachment 3:	2019/20 - 2025/26
Cole Harbour Place	750,000
Sambro/Harrietsfield Fire Station	1,500,000
Zatzman Sportsplex Revitalization	500,000
Enterprise Content & Records Management	(500,000)
New Transit Technology	(3,270,000)
Composting/Anaerobic Digestion (AD) Plant	2,000,000
	<u>980,000</u>

RESERVE WITHDRAWALS 2019/20				
Reserve	Withdrawals 2019/20	Amount	Total	
Q416	Operating Stabilization Reserve	Operating - Police rent	258,400	258,400
Q421	General Contingency Reserve	Operating - Corporate Accommodations	352,300	
		Operating - YMCA Grant	1,000,000	
		Operating - Halifax Transit surplus returned	1,300,000	
		Capital - Fire Boat Replacement	1,300,000	
		Capital - Parkland Acquisition	3,500,000	
		Capital - Fleet Replacement Heavy Equipment	417,000	
		Capital - General Building Recapitalization	700,000	
		Capital - Halifax North Memorial Library Renos	500,000	
		Capital - Park Recapitalization	650,000	
		Capital - Regional Park Washrooms	400,000	
		Capital - Sidewalk Renewals	2,440,000	
		Capital - Sports Fields/Courts - Renewal	1,500,000	
		Capital - Street Recapitalization	5,000,000	19,059,300
Q506	Landfill Closure & Post Closure Reserve	Operating - Mengoni Environmental Monitoring	22,000	22,000
Q511	Municipal Election Reserve	Capital - 2020 Municipal Election - eVoting	391,500	391,500
Q521	Convention Centre Reserve	Operating - Convention Centre Operating Costs	7,708,800	7,708,800
Q526	Capital Fund Reserve	Capital - Environmental Remediation/Building Demolition	400,000	
		Capital - Keshen Goodman Library Renovations	500,000	
		Capital - IMP Land Acquisitions	1,450,000	
		Capital - Energy Efficiency Initiatives	1,000,000	
		Capital - Parking Technology	1,682,000	
		Operating - Real Estate Costs	136,000	
		Operating - Legal costs for real estate	10,000	5,178,000
Q541	Building Recapitalization and Replacement Reserve	Capital - Metro Park Upgrades	100,000	
		Capital - Alderney Gate Recapitalization	1,600,000	
		Operating - Spencer House Renovations	30,000	1,730,000
Q546	Multi-District Facilities Reserve	Capital - BMO Centre	200,000	
		Capital - RBC Centre	150,000	
		Capital - Scotiabank Centre	4,540,000	4,890,000
Q551	Transit Capital Reserve	Capital - Transit Facility Investment Strategy	121,000	121,000
Q556	Solid Waste Facilities Reserve	Capital - Composting/Anaerobic Digestion Plant	1,000,000	
		Capital - Material Recovery Facility Repairs	280,000	
		Capital - New Era Recapitalization	460,000	
		Capital - Burnside Composting Facility Repairs	500,000	2,240,000
Q606	Strategic Capital Reserve	Capital - Zatsman Sportsplex Revitalization	500,000	
		Capital - Cogswell Interchange	660,000	1,160,000
Q611	Parkland Development Reserve	Capital - Parkland Acquisition	2,000,000	2,000,000
Q616	Business/Industrial Park Expansion	Operating - Real Estate costs to cover sale of lots	45,500	45,500
Q621	Community and Events Reserve	Capital - Cultural Spaces	250,000	
		Operating - Cultural Events & Showcase Program	60,000	
		Operating - Public Art operating and program costs	240,000	
		Operating - Hallmark, Tourism and Sporting events/host	1,686,800	2,236,800
Q626	Gas Tax Reserve	Capital - project funding	25,123,000	25,123,000
Q631	Debt Principle and Interest Repayment	Capital - Street Recapitalization	10,000,000	
		Capital - HR Improvement Project	1,500,000	
		Capital - Revenue & Financial Accounting Mgmt Solution	4,500,000	
		Capital - SAP Procurement	2,500,000	
		Capital - Active Transportation	3,548,000	
		Capital - Complete Streets	350,000	
		Capital - Transit Priority Measures Corridor	3,500,000	
		Capital - Commitment LED project	4,146,100	30,044,100
Total Withdrawals				102,208,400

PROPOSED RESERVE FUNDS BUDGET						
April 1, 2019 to March 31, 2020						
<i>(rounded to nearest 100)</i>	Projected Net Available Balance April 1, 2019	Budgeted Contributions	Projected Interest	Capital Budget Withdrawals	Operating Budget Withdrawals	Projected Net Available Balance March 31, 2020
Total Risk Reserve	38,866,000	50,000	393,100	(16,407,000)	(2,910,700)	19,991,400
Total Obligation Reserve	39,643,900	15,046,000	764,200	(14,374,500)	(7,906,800)	33,172,800
Total Opportunity Reserve	48,570,400	62,218,700	1,772,800	(58,577,100)	(2,032,300)	51,952,500
Total Reserves	127,080,300	77,314,700	2,930,100	(89,358,600)	(12,849,800)	105,116,700

Schedule of Area Tax Rates	Residential and Resource Rate		Commercial Rate	
Sidewalks				
Sheet Hbr & Area Streetscape Program (per property; not applicable to Resource)	\$5/\$15/\$25 Tiered		\$5/\$15/\$25 Tiered	
Private Road Maintenance Fees				
Black's Subdivision Ratepayer's Association (flat fee per property)	Up to \$150 Flat Fee		Up to \$150 Flat Fee	
Jenna Lane Home Owners Association (flat fee per property)	\$1,275.00	Flat Fee	\$1,275.00	Flat Fee
Kelly Point Lot Owners Association (flat fee per property)	\$700.00	Flat Fee	\$700.00	Flat Fee
Mariner's Anchorage Resident's Association (flat fee per property)	\$300.00	Flat Fee	\$300.00	Flat Fee
Petpeswick Drive Improvement Society (flat fee per property)	\$300.00	Flat Fee	\$300.00	Flat Fee
Range Road Land Owner's Association (flat fee per property)	\$150.00	Flat Fee	\$150.00	Flat Fee
River Bend Rd & River Court Homeowner's Association (flat fee per property)	Up to \$350 Flat Fee		Up to \$350 Flat Fee	
Rutter Court Residents Association (flat fee per property)	\$350.00	Flat Fee	\$350.00	Flat Fee
Sambro Head Lot Owner's Association: Bald Rock Rd (flat fee per property)	\$385.33	Flat Fee	\$385.33	Flat Fee
St. Margaret's Village Community Association (flat fee per dwelling)	\$450.00	Flat Fee	\$450.00	Flat Fee
Shag End Lot Owner's Association (flat fee per property)	\$900.00	Flat Fee	\$900.00	Flat Fee
Shiloh and Karla Drive Road Association (flat fee per property)	\$700.00	Flat Fee	\$700.00	Flat Fee
South West Grand Lake Property Owner's Association (flat fee per property)	Flat Fee Schedule		Flat Fee Schedule	
Three Brooks Homeowner's Association (flat fee per property)	\$400.00	Flat Fee	\$400.00	Flat Fee

**SUMMARY OF BUDGETED EXPENDITURES & REVENUES FOR 2019-20 AREA RATED SERVICES
HALIFAX REGIONAL MUNICIPALITY**

	2018-19 Approved Budget	4201 Residential Area Rate Revenue	4206 Resource Area Rate Revenue	4202 Commercial Area Rate Revenue	2019-20 Proposed Budget	2018-19 Approved Residential Area Rate (\$/\$100)	2019-20 Proposed Residential Area Rate (\$/\$100)	Increase or -Decrease in Area Rate
<i>Sidewalks</i>								
Sheet Harbour & Area Streetscape Program	42,500	42,500	0	0	42,500	\$5/\$15/\$25 Tiered	\$5/\$15/\$25 Tiered	No Change
<i>Private Road Maintenance Fees</i>								
Black's Subdivision Ratepayer's Association	4,000	4,000	0	0	4,000	Up to \$150 Flat Fee	Up to \$150 Flat Fee	No Change
Jenna Lane Home Owner's Association	10,200		0	0	10,200	\$1,275.00 Flat Fee	\$1,275.00 Flat Fee	No Change
Kelly Point Lot Owners Association	47,600	47,600	0	0	47,600	\$700.00 Flat Fee	\$700.00 Flat Fee	No Change
Mariner's Anchorage Resident's Association	12,900	12,900	0	0	12,900	\$300.00 Flat Fee	\$300.00 Flat Fee	No Change
Petpeswick Drive Improvement Society	5,400	5,400	0	0	5,400	\$300.00 Flat Fee	\$300.00 Flat Fee	No Change
Range Road Land Owner's Association	3,600	3,800	0	0	3,800	\$150.00 Flat Fee	\$150.00 Flat Fee	No Change
River Bend Rd & River Court Homeowner's Association	8,400	8,400	0	0	8,400	Up to \$350 Flat Fee	Up to \$350 Flat Fee	No Change
Rutter Court Residents Association	4,600	4,600	0	0	4,600	\$350.00 Flat Fee	\$350.00 Flat Fee	No Change
Sambro Head Lot Owner's Association: Bald Rock Rd	5,800	5,800	0	0	5,800	\$385.33 Flat Fee	\$385.33 Flat Fee	No Change
St. Margaret's Village Community Association	46,400	46,400	0	0	46,400	\$450.00 Flat Fee	\$450.00 Flat Fee	No Change
Shag End Lot Owner's Association	65,700	65,700	0	0	65,700	\$600.00 Flat Fee	\$900.00 Flat Fee	\$300 Increase
Shiloh and Karla Drive Road Association	11,200	11,200	0	0	11,200	\$700.00 Flat Fee	\$700.00 Flat Fee	No Change
South West Grand Lake Property Owner's Association	41,800	41,800	0	0	41,800	Schedule \$550.00	Schedule \$400.00	No Change \$150
Three Brooks Homeowner's Association	54,500	39,600	0	0	39,600	Flat Fee	Flat Fee	Decrease