

**TOWN OF PICTOU  
OPERATING BUDGET - GENERAL SECTION**

**For Fiscal Year Ending March 31, 2017**



**July 29, 2016**

# TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

For Year Ending March 31	Detail (page)	2017 Budget	2016 Actual	2016 Budget	2015 Actual
<b>REVENUE</b>					
Assessable property taxes	2	\$ 4,287,708	\$ 4,276,100	\$ 4,264,937	\$ 4,181,288
Less: School Board Requisition		(503,148)	(494,928)	(494,932)	(488,844)
		<b>3,784,560</b>	3,781,172	3,770,005	3,692,444
Grant in lieu of taxes	2	317,648	320,348	314,608	309,932
Services provided to other governments	2	17,685	27,872	36,285	33,132
Sale of services	2	263,152	288,770	289,168	261,072
Other revenue from own sources	3	357,706	341,885	351,575	362,317
Unconditional transfers from other governments	3	545,685	536,506	545,695	545,715
Conditional transfers from federal or provincial governments or agencies	3	-	-	-	-
Conditional transfers	3	-	50,909	15,000	8,182
		<b>5,286,436</b>	5,347,464	5,322,337	5,212,794
<b>EXPENDITURES</b>					
General government services	4	875,367	930,840	827,337	767,169
Protective services	5	1,383,161	1,361,770	1,377,003	1,329,693
Transportation services	6	965,012	975,339	1,011,008	1,071,443
Environmental health services	7	728,604	674,269	712,423	607,673
Public health services	8	135,915	126,817	162,299	144,777
Environmental developmental services	9	115,420	106,380	119,947	106,325
Recreation and cultural services	10	642,473	657,859	644,345	646,033
		<b>4,845,951</b>	4,833,274	4,854,361	4,673,113
<b>Excess of revenues over expenses before the following</b>		<b>440,485</b>	514,190	467,976	539,681
<b>FINANCING AND TRANSFERS</b>					
Debenture and term loan principal installments	11	(278,973)	(278,973)	(278,973)	(278,973)
Transfers from (to) own reserves, funds and agencies	11	(161,513)	(185,340)	(189,002)	(191,509)
Net financing and transfers		(440,486)	(464,313)	(467,975)	(470,482)
<b>ANNUAL SURPLUS / (DEFICIT)</b>		<b>(0)</b>	49,877	0	69,199
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>		<b>(0)</b>	(0)	(0)	23,915
<b>TRANSFER TO OPERATING RESERVE</b>			49,877		93,114
<b>ACCUMULATED SURPLUS, END OF YEAR</b>		<b>\$ (0)</b>	\$ (0)	\$ 0	\$ (0)

## DRAFT 2016-17 Rates and Charges

Residential / \$100 of assessed value	\$ 1.644
Commercial / \$100 of assessed value	\$ 4.344
Sewer Operating Flat Tax	\$ 169.06
Sewer Capital Flat Tax	\$ 117.52
Hydrant Rental Area Rate / \$100 of assessed value	\$ 0.105
Curbside Collection Flat Tax	\$ 185.27

# TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

For Year Ending March 31	2017 Budget	2016 Actual	2016 Budget	2015 Actual
<b>ASSESSABLE PROPERTY TAXES</b>				
Residential	\$ 2,198,414	\$ 2,169,106	\$ 2,166,697	\$ 2,138,203
Commercial	\$ 988,278	\$ 992,336	1,000,923	962,832
Resource taxable assessments	\$ 20,822	\$ 20,025	20,230	19,647
<b>Area Rates and Special Assessments - Commercial/Residential</b>				
Commercial	\$ 117,319	\$ 119,395	115,948	116,795
Residential	\$ 879,386	\$ 885,171	875,554	859,501
	\$ 4,204,219	\$ 4,186,034	\$ 4,179,352	\$ 4,096,978
<b>Business Property</b>				
Business occupancy	\$ -	\$ -	\$ -	\$ -
Based on revenues - Aliant	\$ 15,500	\$ 14,972	15,500	15,178
Nova Scotia Power Inc. - Grant in lieu of taxes	\$ 867	\$ 873	873	(81)
HST rebate	\$ 24,275	\$ 31,512	26,502	26,503
	\$ 40,642	\$ 47,357	\$ 42,875	\$ 41,600
<b>Other Taxes</b>				
Water Utility	\$ 42,847	\$ 42,710	\$ 42,710	\$ 42,710
	\$ 42,847	\$ 42,710	\$ 42,710	\$ 42,710
<b>Education expenditures as a reduction of tax revenue appropriations to regional school board</b>				
	\$ (503,148)	\$ (494,928)	\$ (494,932)	\$ (488,844)
<b>TOTAL TAXES</b>	<b>\$ 3,784,560</b>	<b>\$ 3,781,172</b>	<b>\$ 3,770,005</b>	<b>\$ 3,692,444</b>
<b>GRANTS IN LIEU OF TAXES</b>				
Federal government	\$ 123,139	\$ 123,922	\$ 120,127	\$ 117,763
<b>Provincial government</b>				
Provincial property and property of supported institutions	\$ 185,391	\$ 187,537	185,588	183,276
Fire protection	\$ 9,118	\$ 8,889	8,893	8,893
<b>TOTAL GRANTS IN LIEU OF TAXES</b>	<b>\$ 317,648</b>	<b>\$ 320,348</b>	<b>\$ 314,608</b>	<b>\$ 309,932</b>
<b>SERVICES PROVIDED TO OTHER GOVERNMENTS</b>				
Wastewater treatment - County of Pictou	\$ 17,685	\$ 27,872	\$ 36,285	\$ 33,132
<b>TOTAL SERVICES PROVIDED TO OTHER GOVERNMENTS</b>	<b>\$ 17,685</b>	<b>\$ 27,872</b>	<b>\$ 36,285</b>	<b>\$ 33,132</b>
<b>SALES OF SERVICES</b>				
Recreation and cultural services	\$ 263,152	\$ 288,770	\$ 289,168	\$ 261,072
Other services				
<b>TOTAL SALES OF SERVICE</b>	<b>\$ 263,152</b>	<b>\$ 288,770</b>	<b>\$ 289,168</b>	<b>\$ 261,072</b>

# TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

For Year Ending March 31	2017 Budget	2016 Actual	2016 Budget	2015 Actual
<b>OTHER REVENUE FROM OWN SOURCES</b>				
Licenses and permits	\$ 300	\$ 229	\$ 300	\$ 322
Fines	9,000	11,668	4,500	6,304
Rentals	194,156	189,033	192,525	186,054
Return on investments	4,000	5,923	4,000	6,435
Penalties and interest on taxes	128,000	121,806	128,000	134,023
Miscellaneous	22,250	13,226	22,250	29,179
<b>TOTAL OTHER REVENUE FROM OWN SOURCES</b>	<b>\$ 357,706</b>	<b>\$ 341,885</b>	<b>\$ 351,575</b>	<b>\$ 362,317</b>
<b>UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>				
<b>Federal government</b>				
<b>Provincial government</b>				
Municipal Grants Act - Equalization	\$ 545,521	\$ 545,521	\$ 545,521	\$ 545,521
Municipal Government Act - Farm property acreage	164	174	174	194
Other local governments - Specify	\$ -	\$ (9,189)	\$ -	\$ -
<b>TOTAL UNCONDITIONAL TRANSFER FROM OTHER GOVERNMENTS</b>	<b>\$ 545,685</b>	<b>\$ 536,506</b>	<b>\$ 545,695</b>	<b>\$ 545,715</b>
<b>CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS</b>				
Grants - Fire Truck Funding	\$ -	\$ 50,909	\$ 15,000	\$ 8,182
<b>TOTAL REVENUE</b>	<b>\$ 5,286,436</b>	<b>\$ 5,347,464</b>	<b>\$ 5,322,337</b>	<b>\$ 5,212,794</b>

# TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

For Year Ending March 31	2017 Actual	2016 Actual	2016 Budget	2015 Actual
<b>GENERAL GOVERNMENT SERVICES</b>				
<b>Legislative</b>				
Mayor - Remuneration	\$ 19,600	\$ 19,588	\$ 19,500	\$ 19,523
Council - Remuneration	49,500	49,273	49,500	49,508
Expenses	6,600	9,704	6,600	7,933
	<b>\$ 75,700</b>	<b>\$ 78,566</b>	<b>\$ 75,600</b>	<b>\$ 76,963</b>
<b>General administration</b>				
Administrative	\$ 494,668	\$ 589,118	\$ 496,584	\$ 445,685
Financial management	13,750	11,014	13,750	13,100
Taxation				
Tax rebates or cancellations (Municipal Government Act Sections)	149,405	124,729	122,712	106,225
Transfer for assessment services	43,762	51,205	44,282	44,762
	<b>\$ 701,585</b>	<b>\$ 776,067</b>	<b>\$ 677,328</b>	<b>\$ 609,773</b>
<b>Debt charges</b>				
General operations interest	\$ 2,209	\$ 2,277	\$ 2,209	\$ 3,897
Other debt charges	16,000	15,509	16,200	16,128
	<b>\$ 18,209</b>	<b>\$ 17,786</b>	<b>\$ 18,409</b>	<b>\$ 20,025</b>
<b>Valuation allowances</b>				
Valuation allowance				
Uncollectible taxes	\$ 51,000	\$ 49,912	\$ 51,000	\$ 57,448
Other doubtful receivables	-	3,509	-	(2,040)
	<b>\$ 51,000</b>	<b>\$ 53,421</b>	<b>\$ 51,000</b>	<b>\$ 55,408</b>
<b>Other general government services</b>				
Elections, plebiscites and electors' meetings	\$ 28,873	\$ 5,000	\$ 5,000	\$ 5,000
	<b>\$ 28,873</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>\$ 875,367</b>	<b>\$ 930,840</b>	<b>\$ 827,337</b>	<b>\$ 767,169</b>

# TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

For Year Ending March 31	2017 Budget	2016 Actual	2016 Budget	2015 Actual
<b>PROTECTIVE SERVICES</b>				
<b>Police Protection</b>	\$ 860,108	\$ 849,053	\$ 857,373	\$ 828,825
<b>Law Enforcement</b>				
Transfer to correctional services	\$ 39,064	\$ 41,226	\$ 39,665	\$ 40,283
Other (station and staff)	97,439	87,571	96,096	70,795
	\$ 136,503	\$ 128,798	\$ 135,761	\$ 111,078
<b>Fire Protection</b>				
Water supply and hydrants	\$ 182,653	\$ 182,653	\$ 182,653	\$ 178,041
Fire Dept and inspections	188,179	183,229	183,179	191,614
	\$ 370,832	\$ 365,882	\$ 365,832	\$ 369,655
<b>Debt charges</b>				
Interest on long-term debt				
Debenture interest	\$ 15,718	\$ 18,038	\$ 18,038	\$ 20,135
	\$ 15,718	\$ 18,038	\$ 18,038	\$ 20,135
<b>TOTAL PROTECTIVE SERVICES</b>	\$ 1,383,161	\$ 1,361,770	\$ 1,377,003	\$ 1,329,693

# TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

For Year Ending March 31	2017 Budget	2016 Actual	2016 Budget	2015 Actual
<b>TRANSPORTATION SERVICES</b>				
<b>Common services</b>	\$ 459,035	\$ 424,762	\$ 425,799	\$ 417,053
<b>Road transport</b>				
Roads and streets	\$ 120,000	\$ 163,250	\$ 120,000	\$ 124,383
Street lighting	20,000	49,391	86,000	85,942
Traffic services	25,663	26,350	25,014	21,221
Snow and ice removal	319,138	290,700	333,309	402,221
	\$ 484,800	\$ 529,691	\$ 564,323	\$ 633,768
<b>Public transit</b>	\$ 19,500	\$ 19,000	\$ 19,000	\$ 18,540
<b>Debt charges</b>				
Interest on long-term debt				
Debenture interest	\$ 1,677	\$ 1,886	\$ 1,887	\$ 2,082
	\$ 1,677	\$ 1,886	\$ 1,887	\$ 2,082
<b>TOTAL TRANSPORTATION SERVICES</b>	\$ 965,012	\$ 975,339	\$ 1,011,008	\$ 1,071,443

# TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

<b>For Year Ending March 31</b>	<b>2017 Budget</b>	2016 Actual	2016 Budget	2015 Actual
<b>ENVIRONMENTAL HEALTH SERVICES</b>				
<b>Sewage collection and disposal</b>				
Sewage collection systems	\$ 55,000	\$ 22,815	\$ 55,000	\$ 24,668
Sewage lift stations	43,634	36,121	76,265	30,139
Sewage treatment and disposal	304,789	279,052	255,843	223,259
	<b>\$ 403,423</b>	<b>\$ 337,987</b>	<b>\$ 387,108</b>	<b>\$ 278,067</b>
<b>Garbage and waste collection and disposal</b>				
Garbage, waste collection and disposal	\$ 261,410	\$ 267,915	\$ 256,948	\$ 257,205
	<b>\$ 261,410</b>	<b>\$ 267,915</b>	<b>\$ 256,948</b>	<b>\$ 257,205</b>
<b>Debt charges</b>				
Interest on long-term debt				
Debenture interest	\$ 63,771	\$ 68,367	\$ 68,367	\$ 72,402
	<b>\$ 63,771</b>	<b>\$ 68,367</b>	<b>\$ 68,367</b>	<b>\$ 72,402</b>
<b>TOTAL ENVIRONMENTAL HEALTH SERVICES</b>	<b>\$ 728,604</b>	<b>\$ 674,269</b>	<b>\$ 712,423</b>	<b>\$ 607,673</b>



# TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

<b>For Year Ending March 31</b>	<b>2017 Budget</b>	2016 Actual	2016 Budget	2015 Actual
<b>PUBLIC HEALTH SERVICES</b>				
<b>Grants to organizations</b>	<b>\$ 25,829</b>	\$ 30,749	\$ 29,299	\$ 43,454
<b>Housing</b>				
Deficit of Regional Housing Authority	<b>\$ 110,086</b>	\$ 96,068	\$ 133,000	\$ 101,323
	<b>\$ 110,086</b>	\$ 96,068	\$ 133,000	\$ 101,323
<b>TOTAL PUBLIC HEALTH SERVICES</b>	<b>\$ 135,915</b>	\$ 126,817	\$ 162,299	\$ 144,777

# TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

<b>For Year Ending March 31</b>	<b>2017 Budget</b>	2016 Actual	2016 Budget	2015 Actual
<b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>				
<b>Environmental planning and zoning</b>				
Planning and inspection services	\$ 15,000	\$ 13,167	\$ 30,000	\$ 16,032
	<b>\$ 15,000</b>	<b>\$ 13,167</b>	<b>\$ 30,000</b>	<b>\$ 16,032</b>
<b>Community development</b>				
Transfer to Regional Development Authority	\$ -	\$ -	\$ -	\$ -
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other environmental development services</b>				
Tourism	\$ 100,420	\$ 93,212	\$ 89,947	\$ 90,293
	<b>\$ 100,420</b>	<b>\$ 93,212</b>	<b>\$ 89,947</b>	<b>\$ 90,293</b>
<b>TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES</b>	<b>\$ 115,420</b>	<b>\$ 106,380</b>	<b>\$ 119,947</b>	<b>\$ 106,325</b>

## TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

<b>For Year Ending March 31</b>	<b>2017 Budget</b>	2016 Actual	2016 Budget	2015 Actual
<b>RECREATION AND CULTURAL SERVICES</b>				
<b>Recreation facilities</b>				
Administration	\$ 131,908	\$ 123,826	\$ 132,049	\$ 132,881
Swimming pools, beaches, marinas	271,168	283,669	273,523	267,086
Skating rinks, arenas, and multipurpose centres	-	26,013	10,000	18,926
Parks, playgrounds and sports fields	127,842	113,429	110,777	101,947
	<b>\$ 530,918</b>	<b>\$ 546,937</b>	<b>\$ 526,349</b>	<b>\$ 520,839</b>
<b>Cultural buildings and facilities</b>				
Libraries				
Library - local branch	\$ 22,696	\$ 22,657	\$ 24,486	\$ 24,395
Transfers to regional library	34,456	29,685	29,381	29,685
Cultural buildings	41,963	43,921	49,170	54,644
	<b>\$ 99,115</b>	<b>\$ 96,263</b>	<b>\$ 103,037</b>	<b>\$ 108,725</b>
<b>Debt Charges</b>				
Interest on long-term debt				
Debenture Interest	\$ 12,441	\$ 14,658	\$ 14,959	\$ 16,470
	<b>\$ 12,441</b>	<b>\$ 14,658</b>	<b>\$ 14,959</b>	<b>\$ 16,470</b>
<b>TOTAL RECREATION AND CULTURAL SERVICES</b>	<b>\$ 642,473</b>	<b>\$ 657,859</b>	<b>\$ 644,345</b>	<b>\$ 646,033</b>

# TOWN OF PICTOU

General Section

Details of Financing and Transfers

<b>For Year Ending March 31</b>	<b>2017 Budget</b>	2016 Actual	2016 Budget	2015 Actual
<b>FINANCING AND TRANSFERS</b>				
<b>Principal installments</b>				
Debtenture principal	\$ 278,973	\$ 278,973	\$ 278,973	\$ 278,973
	<b>\$ 278,973</b>	<b>\$ 278,973</b>	<b>\$ 278,973</b>	<b>\$ 278,973</b>
<b>Transfers from (to) own reserves, funds and agencies</b>				
Other funds				
Transfer (to) - operating reserve	\$ -	\$ -	\$ -	\$ -
Transfer (to) - operating reserve - annual surplus				
Transfer (to) - capital reserve	55,714	111,427	70,714	90,905
Transfer (to) - capital reserve - for amortization				
Transfer (to) - general capital fund (capital from revenue)	192,171	100,155	144,294	127,620
Transfer (to) - other				
Transfer from - operating reserve				
Transfer from - capital reserve				
Transfer from - capital and specials reserves	(44,658)	(26,242)	(26,006)	(27,016)
Transfer from - operating reserve	(41,714)			
Own agencies				
Deficit or levy for water utility				
Other - Specify				
	<b>\$ 161,513</b>	<b>\$ 185,340</b>	<b>\$ 189,002</b>	<b>\$ 191,509</b>
<b>Changes in equity</b>				
Use of prior years' surpluses / (deficits)	\$ -	\$ -	\$ -	\$ -
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other - Specify</b>				
<b>TOTAL FINANCING AND TRANSFERS</b>	<b>\$ 440,486</b>	<b>\$ 464,313</b>	<b>\$ 467,975</b>	<b>\$ 470,482</b>



**Comparison of Residential Tax Burdens**  
**For taxation years ending: March 31, 2014, 15, 16 & 17**

	Taxable Value	Tax Rate per \$100	Taxes	Sewer Operating	Sewer Capital	Hydrant Tax	Curbside Flat Tax	TOTAL TAXES	% Inc	\$ Inc	Year over Year Assmt Change \$	Year over Year Assmt Change %
						0.105						
<b>A. Lower assessed value (low-range)</b>												
2014 - 15	38,200	1.63	623.04	164.05	121.56	39.35	177.84	1,125.84	16%	157.72	200.00	0.5%
2015 - 16	39,100	1.63	637.33	183.70	119.64	40.50	180.82	1,161.99	3%	36.15	900.00	2.4%
2016 - 17	39,200	1.64	644.38	169.06	117.52	41.27	185.27	1,157.50	0%	(4.49)	100.00	0.3%
<b>B. Lower assessed value (low/mid-range)</b>												
2014 - 15	49,600	1.63	808.98	164.05	121.56	51.09	177.84	1,323.51	12.5%	147.07	400.00	0.8%
2015 - 16	50,600	1.63	824.78	183.70	119.64	52.41	180.82	1,361.35	2.9%	37.84	1,000.00	2.0%
2016 - 17	50,700	1.64	833.42	169.06	117.52	53.38	185.27	1,358.65	0%	(2.70)	100.00	0.2%
<b>C. Lower assessed value (mid-range)</b>												
2014 - 15	62,700	1.63	1,022.64	164.05	121.56	64.58	177.84	1,550.67	9.3%	132.43	500.00	0.8%
2015 - 16	64,000	1.63	1,043.20	183.70	119.64	66.29	180.82	1,593.65	2.8%	42.98	1,300.00	2.1%
2016 - 17	64,100	1.64	1,053.70	169.06	117.52	67.49	185.27	1,593.03	0.0%	(0.62)	100.00	0.2%
<b>D. Lower assessed value (mid/upper-range)</b>												
2014 - 15	76,700	1.63	1,250.98	164.05	121.56	79.00	177.84	1,793.43	7.0%	116.65	600.00	0.8%
2015 - 16	78,300	1.63	1,276.29	183.70	119.64	81.11	180.82	1,841.56	2.7%	48.13	1,600.00	2.1%
2016 - 17	78,500	1.64	1,290.41	169.06	117.52	82.65	185.27	1,844.91	0.2%	3.35	200.00	0.3%
<b>E. Lower assessed value (upper-range)</b>												
2014 - 15	87,700	1.63	1,430.39	164.05	121.56	90.33	177.84	1,984.17	5.6%	104.65	700.00	0.8%
2015 - 16	89,500	1.63	1,458.85	183.70	119.64	92.71	180.82	2,035.72	2.6%	51.55	1,800.00	2.1%
2016 - 17	89,800	1.64	1,476.16	169.06	117.52	94.55	185.27	2,042.56	0.3%	6.84	300.00	0.3%
<b>F. Medium assessed value (low-range)</b>												
2014 - 15	106,400	1.63	1,735.38	164.05	121.56	109.59	177.84	2,308.43	3.8%	84.81	900.00	0.9%
2015 - 16	108,600	1.63	1,770.18	183.70	119.64	112.49	180.82	2,366.83	2.5%	58.40	2,200.00	2.1%
2016 - 17	108,900	1.64	1,790.13	169.06	117.52	114.66	185.27	2,376.64	0.4%	9.81	300.00	0.276%
<b>G. Medium assessed value (mid-range)</b>												
2014 - 15	119,500	1.63	1,949.05	164.05	121.56	123.09	177.84	2,535.58	2.8%	70.16	1,000.00	0.8%
2015 - 16	122,000	1.63	1,988.60	183.70	119.64	126.37	180.82	2,599.13	2.5%	63.55	2,500.00	2.1%
2016 - 17	122,300	1.64	2,010.41	169.06	117.52	128.77	185.27	2,611.02	0.5%	11.89	300.00	0.2%
<b>H. Medium assessed value (upper-range)</b>												
2014 - 15	140,200	1.63	2,286.66	164.05	121.56	144.41	177.84	2,894.52	1.7%	47.80	1,200.00	0.9%
2015 - 16	143,100	1.63	2,332.53	183.70	119.64	148.23	180.82	2,964.92	2.4%	70.40	2,900.00	2.1%
2016 - 17	143,500	1.64	2,358.90	169.06	117.52	151.09	185.27	2,981.83	0.6%	16.91	400.00	0.3%
<b>I. Higher assessed value (low-range)</b>												
2014 - 15	153,100	1.63	2,497.06	164.05	121.56	157.69	177.84	3,118.20	1.1%	33.40	1,300.00	0.9%
2015 - 16	156,300	1.63	2,547.69	183.70	119.64	161.90	180.82	3,193.75	2.4%	75.55	3,200.00	2.1%
2016 - 17	156,700	1.64	2,575.89	169.06	117.52	164.98	185.27	3,212.72	0.6%	18.97	400.00	0.3%
<b>J. Higher assessed value (low/mid-range)</b>												
2014 - 15	190,900	1.63	3,113.58	164.05	121.56	196.63	177.84	3,773.66	-0.2%	(6.78)	1,700.00	0.9%
2015 - 16	194,900	1.63	3,176.87	183.70	119.64	201.89	180.82	3,862.92	2.4%	89.26	4,000.00	2.1%
2016 - 17	195,400	1.64	3,212.05	169.06	117.52	205.73	185.27	3,889.63	0.7%	26.71	500.00	0.3%
<b>K. Higher assessed value (mid-range)</b>												
2014 - 15	217,800	1.63	3,552.32	164.05	121.56	224.33	177.84	4,240.10	-0.9%	(36.96)	1,900.00	0.9%
2015 - 16	222,300	1.63	3,623.49	183.70	119.64	230.27	180.82	4,337.92	2.3%	97.82	4,500.00	2.1%
2016 - 17	222,900	1.64	3,664.10	169.06	117.52	234.68	185.27	4,370.63	0.8%	32.71	600.00	0.3%
<b>L. Higher assessed value (mid/upper-range)</b>												
2014 - 15	245,400	1.63	4,002.47	164.05	121.56	252.76	177.84	4,718.69	-1.4%	(68.01)	2,100.00	0.9%
2015 - 16	250,500	1.63	4,083.15	183.70	119.64	259.48	180.82	4,826.79	2.3%	108.10	5,100.00	2.1%
2016 - 17	251,200	1.64	4,129.31	169.06	117.52	264.48	185.27	4,865.63	0.8%	38.84	700.00	0.3%
<b>M. Higher assessed value (upper-range)</b>												
2014 - 15	357,800	1.63	5,835.72	164.05	121.56	368.53	177.84	6,667.70	-2.8%	(191.04)	3,100.00	0.9%
2015 - 16	365,300	1.63	5,954.39	183.70	119.64	378.39	180.82	6,816.94	2.2%	149.24	7,500.00	2.1%
2016 - 17	366,300	1.64	6,021.36	169.06	117.52	385.67	185.27	6,878.87	0.9%	61.93	1,000.00	0.3%