

OPERATING BUDGET 2025/2026

February 26, 2025



EAST HANTS
We live it!

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INTRODUCTION

The Municipality of East Hants was established on April 1, 1879. It occupies the eastern half of Hants County from the Minas Basin to the boundary of Halifax Regional Municipality.

East Hants is a combined rural/urban Municipality adjacent to the Municipalities of Colchester, Halifax Regional Municipality and West Hants.

The 2021 Census shows that East Hants (including Indian Brook 14) has a total population of approximately 24,853 in 10,152 private dwellings. It is a well-educated population with 79% having achieved high school education and beyond; 12% of the population has achieved apprenticeship or trade certificates or diplomas; 25% of the population has achieved college, CEGEP or other non-university certificate or diploma; 15% of the population has achieved university certificate, diploma or degree at bachelor level or above. With regards to employment and in accordance with the National Occupational Classification (NOC) 2021; 27% of the East Hants employed labour force work in trades, transport and equipment operators and related occupations of which 94% of workers are men, and; 22% of the East Hants labour force work in sales and service occupations of which 64% of workers are women. East Hants is recognized as a bedroom community of the Halifax area: 64% of our labour force of 13,500 commutes to work outside of East Hants. The median earnings for East Hants full-year full-time workers is \$41,600 slightly above the provincial average of \$38,000. Two primary industries in East Hants are farming and forestry, with farming being the most prominent. There are 145 farms operating within the Municipality, with a total farm capital of \$219,883,463 (includes total value and cost of land, buildings and equipment in East Hants and Indian Brook 14). Finally, East Hants has a highly mobile population. From 2016 to 2021, 33% of the population moved their place of residence. Of those, 165 people moved to East Hants from outside of Canada.

The housing market in East Hants has changed; the market for single-detached homes has increased and the number of multi-family homes being constructed continues to increase. According to the 2025 Property Valuation Services Corporation (PVSC), East Hants has 11,499 households (2024: 11,218) on an area of 466,426 acres, or 1,909 square kilometers. The majority of this population is concentrated along two key transportation routes running from Halifax to Truro (Highway 102 & Highway 2) and from Halifax to Windsor (Highway 101 & Highway 1).

East Hants has 36,589 acres (2024: 36,527) of tax-exempt farm land and 91,281 acres (2024: 91,281) of exempt provincial forest property. This tax-exempt property constitutes 27.4% (2024: 27.4%) of the total area. In addition, there are 56,160 acres (2024: 56,160) of exempt commercial forest property and 163,958 acres (2024: 166,317) of resource forest property, which is taxed marginally at 41 and 26 cents per acre, respectively. The total exempt and marginally taxed land constitute 74.7% (2024: 75.2%) of the total area of East Hants.

*All numbers include the Census Subdivisions of East Hants and Indian Brook 14 with the exception of the median income which is broken out by individual CSD.

The distribution of homes is not proportional across the Municipality. In 2025 they are distributed as follows:

Dwelling Unit Comparison (#)	2024* (#)	2024 (%)	2025 (#)	2025 (%)
1 Enfield Centre	959	8.5%	1,022	8.9%
2 Elmsdale	970	8.6%	997	8.7%
3 Nine Mile River-Belnan	1,051	9.4%	1,061	9.2%
4 Shubenacadie-Indian Brook	760	6.8%	766	6.7%
5 Maitland-Noel Shore	1,388	12.4%	1,394	12.1%
6 North Lantz-Milford	846	7.5%	889	7.7%
7 South Lantz	844	7.5%	858	7.5%
8 Mount Uniacke-South Rawdon	1,142	10.2%	1,162	10.1%
9 South Uniacke	1,061	9.5%	1,108	9.6%
10 Enfield-Grand Lake	1,058	9.4%	1,086	9.4%
11 Rawdon-Kennetcook	1,139	10.2%	1,156	10.1%
Total Dwelling Units	11,218	100%	11,499	100%

* 2024 data does not match the PVSC assessment roll due to district changes

The 2025 assessment roll shows an increase of 281 dwelling units from the prior year (2024: 212).

East Hants residential construction (single and double dwelling) remains strong. In the calendar year 2024, 244 permits (2023: 189) were issued for residential units (including new construction and renovations). Homes also continue to change hands at a rapid pace. Information from PVSC showed that in 2023/2024, approximately 407 homes (2022/2023: 401) changed hands, 66% of the homes were in the corridor districts from Enfield to Shubenacadie, 12% were in the rural districts, and 22% were in the two Mount Uniacke districts.

East Hants continues to focus on increasing commercial development to improve the long-term sustainability of our community's fiscal health and the amenities available to our residential population. The Municipal Strategic Plan, the 5 year Economic Development Plan (updated in 2023), a Parks, Open Space Active and Transportation Master Plan, a Recreation Services Master Plan and the Tourism Strategy are all key documents that will guide Council to help us capitalize on our proximity to Highway 102 and the airport, access to mainline rail service, the abundant natural resources within our borders and the stunning Glooscap Trail, which features coastline access to the world's highest tides.

Through Council's strategic plan, East Hants is seeing commercial assessment growth, including development of new lots related to the expansion of the Mount Uniacke and Elmsdale business parks. For the 2025 assessment roll, there were three new commercial accounts added (1 in 2024). In addition, there was significant development on existing vacant commercial land. Total commercial assessments increased by 12.37% in 2025 (2024: increase of 20.85%), net of commercial exempt properties.

The average residential assessment based on CAP is \$228,226 (2024: \$214,693). Residential assessments account for 90% (2024: 90%) of all taxable assessments, net of exempt properties. The Municipality continues to improve the community's business environment and tax base with the intent to support current and future needs of our community. This is reflective in the 2025 commercial assessment growth.

There is significant variation in the average residential value of homes across the districts of East Hants:

District #	District Name	2024 Average Residential Assessment (capped)**	2025 Average Residential Assessment (capped)*
1	Enfield Centre	\$245,177	\$254,200
2	Elmsdale	\$233,846	\$244,620
3	Nine Mile River-Belnan	\$244,239	\$262,704
4	Shubenacadie-Indian Brook	\$160,965	\$172,189
5	Maitland-Noel Shore	\$113,820	\$121,034
6	North Lantz-Milford	\$193,910	\$212,852
7	South Lantz	\$228,409	\$246,903
8	Mount Uniacke-South Rawdon	\$248,806	\$265,469
9	South Uniacke	\$270,122	\$289,808
10	Enfield-Grand Lake	\$292,358	\$308,179
11	Rawdon-Kennetcook	\$142,932	\$152,264

* Average = Capped residential assessment / # of dwelling units, as per the PVSC assessment roll.

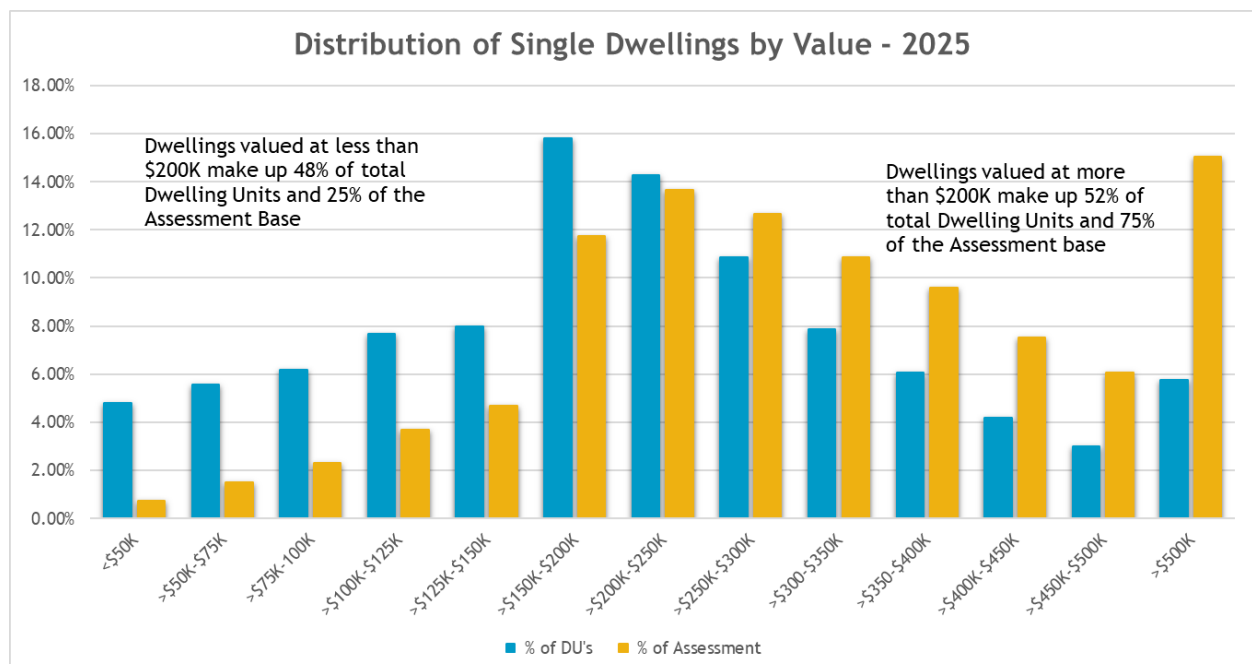
** 2024 data does not match the PVSC assessment roll due to district changes



The following chart demonstrates the wide variation in residential assessments across the municipality based on data from 2025:

District	2025 Assessed Value/Number of Single Dwelling Units (DU's)							
District	<\$100K	<\$150K	<\$200K	<\$250K	<\$300K	<\$350K	<\$400K	>\$400K
1 Enfield Centre	3	15	53	131	116	116	93	106
2 Elmsdale	7	39	158	170	116	82	46	117
3 Nine Mile River-Belnan	120	176	165	120	84	72	64	190
4 Shubenacadie-Indian Brook	101	195	150	80	60	24	22	24
5 Maitland-Noel Shore	640	306	168	68	41	19	12	19
6 North Lantz-Milford	26	118	164	134	92	46	29	37
7 South Lantz	4	39	81	125	79	61	48	130
8 Mount Uniacke-South Rawdon	108	128	183	170	155	87	76	176
9 South Uniacke	187	132	120	106	112	100	75	215
10 Enfield-Grand Lake	24	67	116	133	132	105	97	201
11 Rawdon-Kennetcook	368	288	158	132	55	42	18	25
Total # of DU's	1,588	1,503	1,516	1,369	1,042	754	580	1,240
% of DU's	16.6%	15.7%	15.8%	14.3%	10.9%	7.9%	6.0%	12.9%
Total Assessment of DU's	\$102M	\$188M	\$264M	\$308M	\$285M	\$244M	\$216M	\$646M
% of Assessment	4.5%	8.4%	11.7%	13.6%	12.7%	10.9%	9.7%	28.7%

The following chart shows 48% of homes in East Hants are valued at less than \$200,000 and these homes represent 25% of the residential assessment based on data from 2025 roll:



GOVERNANCE & THE BUDGET PROCESS

East Hants is governed by a Council of 11 councillors and operates under the Council/Chief Administrative Officer (CAO) system. There is one councillor elected for each of the 11 electoral districts. As outlined in the Nova Scotia Municipal Government Act; it is the responsibility of the CAO to provide advice to Council and to administer the operations of the Municipality in accordance with the policies and programs approved by Council.

The fiscal year of the Municipality is April 1 - March 31. The annual budgeting process is preceded by a detailed business planning process that identifies priority initiatives for the upcoming fiscal year, based on the strategic directions previously established by Council. The municipal operating budget is prepared for the upcoming year, the East Hants Water Utility operating budget is prepared for the upcoming three years, and the capital budget for both entities is prepared for the upcoming five years.

Municipalities in Nova Scotia are not permitted to accumulate deficits. With the exception of a few circumstances, municipal debt is permitted only for the acquisition of capital assets, which East Hants defines as acquisitions of tangible capital assets greater than \$10,000 with an estimated useful life in excess of one year. Fiscal responsibility within the Municipality is enhanced through the establishment of various reserves intended to set funds aside on an annual basis for specific operating and capital expenditures in future years.

Costs are established for the various programs and initiatives and are reflected in the operating and capital budgets (net of cost recovery from other sources). Tax rates are calculated to generate the revenue required to fund the various programs and services. These rates are also influenced by the annual assessment levels for properties in the Municipality, as established annually through the Assessment Roll generated by the Nova Scotia Property Valuation Services Corporation (PVSC).



ASSESSMENT CHANGES 2024 TO 2025

Assessments are prepared based on a calendar year. The following tables present an overview of assessment changes from 2024 to 2025.

(\$) Change in Assessments

2025 Assessments

Less: Bylaw F-400 Exempt Properties

2025 Taxable Assessments

Less: 2024 Assessments

2024 Assessments

Less: Bylaw F-400 Exempt Properties

2024 Taxable Assessments

Increase in Taxable Assessments from 2024 to 2025

Residential	Resource	Commercial	Total
\$ 2,624,375,700	\$ 73,873,900	\$ 228,305,000	\$ 2,926,554,600
(724,400)	(401,400)	(21,306,000)	(22,431,800)
\$ 2,623,651,300	\$ 73,472,500	\$ 206,999,000	\$ 2,904,122,800
\$ 2,408,428,400	\$ 71,547,600	\$ 199,803,400	\$ 2,679,779,400
(596,900)	(354,100)	(15,594,100)	(16,545,100)
\$ 2,407,831,500	\$ 71,193,500	\$ 184,209,300	\$ 2,663,234,300
\$ 215,819,800	\$ 2,279,000	\$ 22,789,700	\$ 240,888,500

Percentage of Assessment Increase, Net of Bylaw Exemptions

8.96%	3.20%	12.37%	9.04%
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HOW TAXATION WORKS

The taxation system in East Hants is essentially based on a “user pay” philosophy. Separate general tax rates are established annually for residential, resource, and commercial properties. These rates are charged per \$100 of assessment. As an exception, waste, organics, and recycling costs are recovered on the basis of a fee per dwelling unit. This is more equitable than being charged on the basis of a rate per \$100 of assessment, given that all homes receive the same service.

The Municipality charges area rates per \$100 of assessment in areas that receive differential services, such as sidewalks, streetlights, hydrants, fire service, and wastewater. Due to continued residential growth in East Hants, there is ongoing pressure to expand urban-type services, including water and wastewater. Municipal policy assigns the costs of new infrastructure to developers, to ensure that the capital cost of new development infrastructure is not borne by taxpayers who do not receive the benefit of new services.

Water service in East Hants is provided through a consolidated Water Utility, regulated by the Nova Scotia Utility and Review Board (NSUARB). Water customers are billed quarterly for the water they consume, as well as a contribution toward wastewater management costs.



SUMMARY OF REVENUE & EXPENSES

SUMMARY - TOTAL	2024/2025 Projection	2024/2025 Budget	2025/2026 Budget
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TAXES	\$ (39,566,561)	\$ (38,632,588)	\$ (42,179,337)
GRANTS IN LIEU	\$ (247,609)	\$ (228,348)	\$ (246,152)
SALE OF SERVICES	\$ (2,390,213)	\$ (3,731,230)	\$ (2,543,143)
REVENUE FROM OWN SOURCES	\$ (3,668,688)	\$ (2,467,950)	\$ (3,985,499)
TRANSFERS FROM OTHER GOVT / AGENCIES	\$ (588,217)	\$ (571,182)	\$ (604,700)
TRANSFER FROM OWN RESERVE/AGENCIES	\$ (969,138)	\$ (969,138)	\$ (1,019,703)
DEFERRED REVENUE	\$ (434,157)	\$ (434,157)	\$ (566,200)

TOTAL REVENUE	\$ (47,864,583)	\$ (47,034,593)	\$ (51,144,734)
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COUNCIL	\$ 598,246	\$ 598,246	\$ 597,817
CHIEF ADMINISTRATOR'S OFFICE	\$ 1,646,687	\$ 1,625,595	\$ 1,636,460
CORPORATE SERVICES	\$ 3,001,527	\$ 2,916,432	\$ 2,797,214
FINANCE DEPARTMENT	\$ 3,302,669	\$ 3,115,837	\$ 3,600,176
OPERATIONS GENERAL TAX RATE	\$ 6,048,238	\$ 5,872,786	\$ 6,357,248
OPERATIONS URBAN SERVICE RATE	\$ 3,729,660	\$ 3,758,409	\$ 4,223,517
PARKS, RECREATION & CULTURE	\$ 6,520,397	\$ 6,746,339	\$ 7,037,543
PLANNING & DEVELOPMENT	\$ 1,856,341	\$ 1,860,358	\$ 1,867,062
TRANSFERS & APPROPRIATIONS	\$ 20,482,405	\$ 20,540,591	\$ 23,027,697

TOTAL EXPENSES	\$ 47,186,170	\$ 47,034,593	\$ 51,144,734
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**NET EXPENSES (REVENUE)	\$	(678,413)	\$	-	\$	-
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SUMMARY OF REVENUE

SUMMARY - REVENUE	2024/2025 Projection	2024/2025 Budget	2025/2026 Budget
4000 RESIDENTIAL TAXES	\$ (19,246,048)	\$ (19,267,427)	\$ (20,863,787)
4001 COMMERCIAL TAXES	\$ (5,152,332)	\$ (5,134,947)	\$ (5,867,439)
4002 RESOURCE TAXES	\$ (569,196)	\$ (572,381)	\$ (587,298)
4010 FOREST PROPERTY	\$ (23,026)	\$ (23,026)	\$ (23,026)
4012 FOREST PROPERTY	\$ (43,256)	\$ (43,242)	\$ (42,629)
4015 OTHER AREA RATES	\$ (1,725,771)	\$ (1,706,085)	\$ (1,840,709)
4017 WASTEWATER MANAGEMENT FEE	\$ (1,420,000)	\$ (1,394,000)	\$ (1,445,000)
4018 WIND FARM TAX	\$ (84,692)	\$ (84,692)	\$ (85,540)
4030 SPORTSPLEX LEVY	\$ (644,884)	\$ (644,981)	\$ (700,682)
4070 BELL GRANT	\$ (101,769)	\$ (105,200)	\$ (101,800)
4090 DEED TRANSFER TAX	\$ (3,921,000)	\$ (3,000,000)	\$ (3,300,000)
4110 FRONTAGE CHARGES	\$ (13,283)	\$ (13,283)	\$ (12,961)
4850 WASTE TRANSFER DU FEE	\$ (2,466,764)	\$ (2,467,960)	\$ (2,647,070)
4345 FIRE PROTECTION	\$ (4,080,424)	\$ (4,080,424)	\$ (4,586,026)
4351 NOVA SCOTIA POWER	\$ (5,605)	\$ (4,600)	\$ (5,370)
5555 HST OFFSET PAYMENT	\$ (68,511)	\$ (90,340)	\$ (70,000)
* TAXES	\$ (39,566,561)	\$ (38,632,588)	\$ (42,179,337)
4300 CROWN LANDS GRANT IN LIEU	\$ (44,668)	\$ (44,668)	\$ (44,668)
4301 FEDERAL PROPERTY - GRANT IN LIEU	\$ (46,907)	\$ (44,530)	\$ (45,450)
4320 PROVINCIAL PROPERTY GRANT IN LIEU	\$ (156,034)	\$ (139,150)	\$ (156,034)
* GRANTS IN LIEU	\$ (247,609)	\$ (228,348)	\$ (246,152)
4360 ADMINISTRATION FEES	\$ (613,569)	\$ (695,836)	\$ (761,005)
4361 NSF FEES	\$ (350)	\$ (200)	\$ (300)
5031 PROGRAM REVENUE (TAXABLE)	\$ (718,607)	\$ (1,895,510)	\$ (721,775)
4700 TAX CERTIFICATES	\$ (57,096)	\$ (49,000)	\$ (53,000)
4751 RECORDS INQUIRIES	\$ (57,486)	\$ (55,200)	\$ (55,200)
4809 PLANNING REVENUE	\$ (4,000)	\$ (4,000)	\$ (4,000)
4811 DEVELOPMENT REVENUE	\$ (22,000)	\$ (20,000)	\$ (20,000)
4820 SCRAP METAL	\$ (111,094)	\$ (75,000)	\$ (75,000)
5020 SPONSORSHIPS/DONATIONS	\$ (26,700)	\$ (254,130)	\$ (31,000)
4840 TIPPING FEES	\$ (642,500)	\$ (584,574)	\$ (684,863)
4860 WASTE COLLECTION FEES	\$ (137,000)	\$ (97,780)	\$ (137,000)
* SALE OF SERVICES	\$ (2,390,213)	\$ (3,731,230)	\$ (2,543,143)

SUMMARY OF REVENUE (CONTINUED)

SUMMARY - REVENUE	2024/2025 Projection	2024/2025 Budget	2025/2026 Budget
4346 FIRE DEBT CHARGE RECOVERY REVENUE	\$ (3,900)	\$ (3,900)	\$ (3,900)
4801 DAIRY COMMISSION REVENUE	\$ (22,552)	\$ (13,000)	\$ (13,000)
5040 FACILITY RENTALS	\$ (1,166,240)	\$ (128,588)	\$ (1,370,044)
5045 SALE OF COMPOST BINS	\$ (680)	\$ (200)	\$ (200)
5046 PRODUCT SALES (TAXABLE)	\$ (304,868)	\$ (260,718)	\$ (316,678)
5101 BUILDING PERMITS	\$ (180,000)	\$ (160,000)	\$ (200,000)
5120 ANIMAL LICENSES	\$ (3,500)	\$ (4,500)	\$ (4,000)
5130 SEWER HOOKUP	\$ (74,500)	\$ (62,500)	\$ (70,000)
5151 PROTECTIVE SERVICES FINES	\$ (41,500)	\$ (24,900)	\$ (32,500)
5230 ELMSCH - TENANT RENT	\$ (41,739)	\$ (41,739)	\$ (41,739)
5240 RCMP - TENANT RENT	\$ (59,449)	\$ (59,449)	\$ (60,917)
5250 LMC - TENANT BASE RENT	\$ (657,004)	\$ (657,004)	\$ (659,630)
5252 LMC - TENANT EXPENSE RECOVERY	\$ (488,245)	\$ (488,245)	\$ (528,837)
5301 SEWER USAGE	\$ (8,300)	\$ (8,300)	\$ (8,300)
5351 RETURN ON INVESTMENTS	\$ (240,000)	\$ (240,000)	\$ (325,000)
5401 INTEREST ON OUTSTANDING TAXES	\$ (213,330)	\$ (166,000)	\$ (190,000)
5426 MISCELLANEOUS REVENUE	\$ (158,531)	\$ (147,907)	\$ (160,054)
5450 INTEREST ON OTHER RECEIVABLES	\$ (1,000)	\$ (1,000)	\$ (700)
* REVENUE FROM OWN SOURCES	\$ (3,668,688)	\$ (2,467,950)	\$ (3,985,499)
4802 HOUSEHOLD HAZARDOUS WASTE	\$ (3,224)	\$ (3,000)	\$ (3,500)
4807 RRFB DIVERSION CREDITS	\$ (119,420)	\$ (70,000)	\$ (70,000)
5440 FARM PROPERTY ACREAGE	\$ (135,880)	\$ (135,705)	\$ (137,970)
5570 RECREATION GRANT REVENUE	\$ (50,000)	\$ (50,000)	\$ (50,000)
5580 RESOURCE RECOVERY FUND BOARD	\$ (89,255)	\$ (88,040)	\$ (88,040)
5880 CONDITIONAL PROV & FEDERAL GRANTS	\$ (176,809)	\$ (224,437)	\$ (255,190)
* TRANSFERS FROM OTHER GOVTS/AGENCIES	\$ (588,217)	\$ (571,182)	\$ (604,700)
5825 OTHER TRANSFERS	\$ (969,138)	\$ (969,138)	\$ (1,019,703)
* TRANSFER FROM OWN RESERVE/AGENCIES	\$ (969,138)	\$ (969,138)	\$ (1,019,703)
4815 OBLIGATORY INFRASTRUCTURE REVENUE	\$ (434,157)	\$ (434,157)	\$ (566,200)
* DEFERRED REVENUE	\$ (434,157)	\$ (434,157)	\$ (566,200)
** TOTAL (REVENUE)	\$ (47,864,583)	\$ (47,034,593)	\$ (51,144,734)

SUMMARY OF EXPENSES

SUMMARY - EXPENSES	2024/2025 Projection	2024/2025 Budget	2025/2026 Budget
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COUNCIL

* SALARIES/HONORARIUMS & BENEFITS	\$ 459,654	\$ 459,654	\$ 462,477
* STAFF TRAINING AND EDUCATION	\$ 19,600	\$ 19,600	\$ 17,900
* SUPPLIES	\$ 2,872	\$ 2,872	\$ 2,700
* OTHER OPERATIONAL COSTS	\$ 75,120	\$ 75,120	\$ 73,740
* SERVICES ACQUIRED	\$ 8,000	\$ 8,000	\$ 8,000
* GRANTS TO GROUPS	\$ 33,000	\$ 33,000	\$ 33,000
** SUB-TOTAL EXPENSES	\$ 598,246	\$ 598,246	\$ 597,817

CHIEF ADMINISTRATOR'S OFFICE

* SALARIES/HONORARIUMS & BENEFITS	\$ 892,855	\$ 892,855	\$ 985,025
* STAFF TRAINING AND EDUCATION	\$ 85,487	\$ 85,487	\$ 120,945
* SUPPLIES	\$ 81,792	\$ 60,700	\$ 66,270
* OTHER OPERATIONAL COSTS	\$ 50,690	\$ 50,690	\$ 41,220
* SERVICES ACQUIRED	\$ 370,860	\$ 370,860	\$ 243,150
* GRANTS TO GROUPS	\$ 165,003	\$ 165,003	\$ 179,850
** SUB-TOTAL EXPENSES	\$ 1,646,687	\$ 1,625,595	\$ 1,636,460

CORPORATE SERVICES

* SALARIES/HONORARIUMS & BENEFITS	\$ 1,723,618	\$ 1,648,523	\$ 1,751,731
* STAFF TRAINING AND EDUCATION	\$ 29,870	\$ 29,870	\$ 31,095
* SUPPLIES	\$ 325,918	\$ 325,918	\$ 91,850
* OTHER OPERATIONAL COSTS	\$ 268,826	\$ 268,826	\$ 289,591
* SERVICES ACQUIRED	\$ 479,426	\$ 479,426	\$ 440,349
* BUILDINGS/PLANTS/PROPERTY	\$ 55,150	\$ 55,150	\$ 89,750
* GRANTS TO GROUPS	\$ 51,250	\$ 41,250	\$ 41,242
* FISCAL SERVICES/DEBT	\$ 67,469	\$ 67,469	\$ 61,606
** SUB-TOTAL EXPENSES	\$ 3,001,527	\$ 2,916,432	\$ 2,797,214



SUMMARY OF EXPENSES (CONTINUED)

SUMMARY - EXPENSES	2024/2025 Projection	2024/2025 Budget	2025/2026 Budget
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FINANCE DEPARTMENT

* SALARIES/HONORARIUMS & BENEFITS	\$ 1,924,586	\$ 1,776,436	\$ 2,045,660
* STAFF TRAINING AND EDUCATION	\$ 5,021	\$ 7,700	\$ 10,800
* SUPPLIES	\$ 25,722	\$ 24,850	\$ 25,510
* OTHER OPERATIONAL COSTS	\$ 49,700	\$ 51,515	\$ 52,550
* SERVICES ACQUIRED	\$ 256,196	\$ 232,771	\$ 259,961
* EXEMPTIONS/REBATES	\$ 494,000	\$ 486,000	\$ 642,000
* GRANTS TO GROUPS	\$ 1,700	\$ 1,000	\$ 1,000
* TRANSFERS TO AGENCIES	\$ 421,279	\$ 412,000	\$ 438,130
* TRANSFERS TO OWN RESERVES	\$ 85,000	\$ 85,000	\$ 85,000
* FISCAL SERVICES/DEBT	\$ 39,465	\$ 38,565	\$ 39,565
** SUB-TOTAL EXPENSES	\$ 3,302,669	\$ 3,115,837	\$ 3,600,176

OPERATIONS GENERAL TAX RATE

* SALARIES/HONORARIUMS & BENEFITS	\$ 1,455,592	\$ 1,453,833	\$ 1,561,494
* STAFF TRAINING AND EDUCATION	\$ 7,906	\$ 14,368	\$ 13,825
* SUPPLIES	\$ 128,204	\$ 122,200	\$ 126,050
* OTHER OPERATIONAL COSTS	\$ 150,203	\$ 139,721	\$ 170,527
* SERVICES ACQUIRED	\$ 3,672,101	\$ 3,520,865	\$ 3,819,182
* VEHICLES	\$ 72,948	\$ 72,989	\$ 75,899
* BUILDINGS/PLANTS/PROPERTY	\$ 95,884	\$ 104,427	\$ 128,455
* TRANSFERS TO AGENCIES	\$ 362,228	\$ 357,300	\$ 373,100
* TRANSFERS TO OWN RESERVES	\$ 38,309	\$ 22,220	\$ 24,082
* FISCAL SERVICES/DEBT	\$ 64,863	\$ 64,863	\$ 64,634
** SUB-TOTAL EXPENSES	\$ 6,048,238	\$ 5,872,786	\$ 6,357,248

OPERATIONS URBAN SERVICE RATE

* SALARIES/HONORARIUMS & BENEFITS	\$ 667,782	\$ 667,782	\$ 702,217
* SUPPLIES	\$ 8,200	\$ 8,200	\$ 8,200
* OTHER OPERATIONAL COSTS	\$ 347,170	\$ 347,411	\$ 394,065
* SERVICES ACQUIRED	\$ 1,509,386	\$ 1,531,557	\$ 1,592,579
* BUILDINGS/PLANTS/PROPERTY	\$ 531,975	\$ 538,794	\$ 577,585
* TRANSFER TO OPERATIONS	\$ 433,600	\$ 433,600	\$ 426,300
* TRANSFERS TO OWN RESERVES	\$ (447,628)	\$ (447,628)	\$ (174,837)
* FISCAL SERVICES/DEBT	\$ 679,175	\$ 678,693	\$ 697,408
** SUB-TOTAL EXPENSES	\$ 3,729,660	\$ 3,758,409	\$ 4,223,517

SUMMARY OF EXPENSES (CONTINUED)

SUMMARY - EXPENSES	2024/2025 Projection	2024/2025 Budget	2025/2026 Budget
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PARKS, RECREATION & CULTURE

* SALARIES/HONORARIUMS & BENEFITS	\$ 2,392,546	\$ 2,551,754	\$ 2,746,330
* STAFF TRAINING AND EDUCATION	\$ 16,440	\$ 18,475	\$ 16,800
* SUPPLIES	\$ 99,525	\$ 94,575	\$ 95,275
* OTHER OPERATIONAL COSTS	\$ 364,853	\$ 341,696	\$ 408,224
* SERVICES ACQUIRED	\$ 982,713	\$ 973,777	\$ 972,864
* VEHICLES	\$ 43,240	\$ 41,740	\$ 43,161
* BUILDINGS/PLANTS/PROPERTY	\$ 1,461,976	\$ 1,500,738	\$ 1,546,112
* GRANTS TO GROUPS	\$ 416,493	\$ 481,673	\$ 481,514
* TRANSFERS TO OWN RESERVES	\$ 20,000	\$ 20,000	\$ 20,000
* FISCAL SERVICES/DEBT	\$ 722,611	\$ 721,911	\$ 707,263
** SUB-TOTAL EXPENSES	\$ 6,520,397	\$ 6,746,339	\$ 7,037,543

PLANNING & DEVELOPMENT

* SALARIES/HONORARIUMS & BENEFITS	\$ 1,491,516	\$ 1,491,616	\$ 1,625,194
* STAFF TRAINING AND EDUCATION	\$ 4,650	\$ 11,280	\$ 12,868
* SUPPLIES	\$ 7,325	\$ 7,250	\$ 7,550
* OTHER OPERATIONAL COSTS	\$ 18,214	\$ 18,664	\$ 19,612
* SERVICES ACQUIRED	\$ 285,384	\$ 282,268	\$ 148,750
* VEHICLES	\$ 17,402	\$ 17,430	\$ 21,238
* BUILDINGS/PLANTS/PROPERTY	\$ 1,800	\$ 1,800	\$ 1,800
* GRANTS TO GROUPS	\$ 30,000	\$ 30,000	\$ 30,000
* FISCAL SERVICES/DEBT	\$ 50	\$ 50	\$ 50
** SUB-TOTAL EXPENSES	\$ 1,856,341	\$ 1,860,358	\$ 1,867,062

TRANSFERS & APPROPRIATIONS

* SALARIES/HONORARIUMS & BENEFITS	\$ 838,276	\$ 626,819	\$ 961,960
* STAFF TRAINING AND EDUCATION	\$ 10,000	\$ 10,000	\$ 21,000
* SUPPLIES	\$ 26,500	\$ 10,705	\$ 20,100
* OTHER OPERATIONAL COSTS	\$ 223,983	\$ 425,805	\$ 216,810
* SERVICES ACQUIRED	\$ 4,197,973	\$ 4,162,973	\$ 4,713,326
* VEHICLES	\$ 43,032	\$ 36,536	\$ 52,342
* BUILDINGS/PLANTS/PROPERTY	\$ 566,500	\$ 515,667	\$ 588,700
* GRANTS TO GROUPS	\$ 221,802	\$ 132,577	\$ 138,274
* TRANSFERS TO AGENCIES	\$ 14,238,412	\$ 14,254,661	\$ 15,471,934
* TRANSFERS TO OWN RESERVES	\$ (1,149,943)	\$ (905,022)	\$ (391,390)
* FISCAL SERVICES/DEBT	\$ 1,265,870	\$ 1,269,870	\$ 1,234,641
** SUB-TOTAL EXPENSES	\$ 20,482,405	\$ 20,540,591	\$ 23,027,697

***TOTAL EXPENSES	\$ 47,186,170	\$ 47,034,593	\$ 51,144,734
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SIGNIFICANT VARIANCES

Description	Amount
INCREASES IN NET COST RESULTING FROM DEPARTMENTAL VARIANCES	
Council	\$1,071
CAO's Office	\$159,865
Corporate Services	\$188,707
Finance	\$464,661
Infrastructure & Operations General Tax Rate	\$142,937
Parks, Recreation & Culture	\$362,549
Planning & Development	\$137,829
Sub-Total Departmental Net Impact on GTR	\$1,457,619
(INCREASES) / DECREASES IN NON-DEPARTMENTAL REVENUE	
Net increase primarily Provincial Grant In Lieu	(\$17,784)
Increase in Deed Transfer Tax (DTT) based on recent trends & Budget Management policy	(\$300,000)
Net decrease in various other General Revenues (primarily records inquiries)	\$8,649
Increase in Sportsplex Revenue due to assessment increase	(\$55,701)
Increase in Administration Fee Revenue	(\$65,169)
Increase in transfer for Farm Acreage based on Consumer Price Index (CPI) of 1.5%	(\$2,265)
Decrease in revenue from Urban Service Area (related to Gas Tax exchange)	\$7,300
Net increase in fines, interest income & interest on taxes receivable	(\$116,300)
Sub-Total Increase in General Revenue	(\$541,270)
INCREASES / (DECREASES) IN TRANSFERS & APPROPRIATIONS	
Fire Department Levy Revenue & Expenses:	
Fire Protection Revenue (due to assessment increase)	(\$505,602)
Increase in Fire Protection Expense (levy paid to fire departments)	\$505,602
Growth Management Grant (Rural fire departments & based on Budget Management Policy)	\$6,902
Net increase in Workers Compensation Benefits	\$8,006
Decrease in promotion for volunteer fire fighter recruitment	(\$2,000)
Increase in Professional Fees	\$500
Sub-Total Affect of Variances in Fire Department Levy Revenue & Expenses	\$13,408
Sportsplex Revenue & Expenses:	
Sportsplex Facility Revenue	\$101,769
Sportsplex Facility Expenses	\$245,564
Sub-Total Affect of Variances in Sportsplex Revenue & Expenses	\$347,333
Increase in transfers to Urban Service Area from DTT as per policy	\$57,865
Increase in School Board Costs (estimated 11.5% increase)	\$846,917
Increase in RCMP Policing Costs (estimated 4.9% Increase)	\$303,791
Increase in Public Library	\$8,700
Net decrease in Hospital Debt	(\$18,258)
Sub-Total Increase in Transfers & Appropriations (Net of Reserve Transfers)	\$1,199,015
VARIANCES TRANSFERS TO/FROM RESERVES (excluding \$394,743 in Departmental Variances)	
Growth Management Grant - Municipal Buildings, Land etc (based on Budget Management policy)	\$32,000
Growth Management Grant - Mount Uniacke (based on Budget Management policy)	\$46,315
Growth Management Grant - Sportsplex Area Rate (based on Budget Management policy)	\$8,725
Decrease in transfer from reserves - Wages & benefits contingency for new positions	\$106,614
Decrease in transfers to reserves - Sportsplex	(\$291,632)
Decrease in transfer from reserves - to offset Waste Management Fees	\$111,680
Net increase in transfers to reserves (Fire) - Grants, Training (\$20K), Promotion (\$4.5K), & Prof. Fees (\$17.5)	\$42,228
Increase in transfer from reserves - Hospital Balloon Debt Payment	(\$3,606)
Sub-Total Increase in Transfers to Reserves	\$52,324
NET IMPACT ON GENERAL TAX RATE	\$2,528,429

GENERAL TAX RATES

ONE CENT RAISES

ASSESSMENT VALUES** 2025/2026

	Residential	Resource		Commercial	Total
Assessment 2024	\$ 2,408,428,400	\$ 71,547,600		\$ 199,803,400	\$ 2,679,779,400
Assessment 2025	\$ 2,624,375,700	\$ 73,873,900		\$ 228,305,000	\$ 2,926,554,600
% Increase	9.0%	3.3%		14.3%	
One Cent Raises:			Total		Total
2024					
\$0.01/per \$100	\$ 240,843	\$ 7,155	\$ 247,998	\$ 19,980	\$ 19,980
2025					
\$0.01/per \$100	\$ 262,438	\$ 7,387	\$ 269,825	\$ 22,831	\$ 22,831

**** Exempt properties are included in this table, as the forgone tax revenue is charged as an expense in the budget.**

Assessment Split:	RESIDENTIAL/RESOURCE	92%
	COMMERCIAL	8%
		<u>100%</u>

There are 11,499 dwelling units in 2025 compared to 11,218 in 2024, an increase of 281 units.

Based on the 2024 general tax rate, the capped assessment loss of \$1.28 billion would have generated an additional \$9.8M in revenue for 2025.

In 2025, 10,187 of 12,434 (2024 - 10,177 of 12,236) residential accounts are capped to some degree (82%).

The assessment CAP is 1.5% for 2025/2026. The capping of assessments over the last 10 years has resulted in the loss of taxable assessment of approximately \$4.1 billion:

Taxable Assessment Foregone Due to CAP Program

Year	Taxable Assessment Foregone
2016	221,000,000
2017	203,000,000
2018	191,000,000
2019	165,000,000
2020	169,000,000
2021	178,000,000
2022	250,000,000
2023	497,000,000
2024	964,000,000
2025	1,228,000,000
Total	\$ 4,066,000,000



GENERAL TAX RATES - 2025/2026				
Amount to be raised by taxation			\$	29,973,956
Could be obtained by:				
	Rate	1 cent		
Commercial \$ 2.57 (no change from 24/25)	\$ 2.5700	\$ 22,831	\$	5,867,439
Per Dwelling Unit Charge of \$230 for Waste Management Fee*	\$ 230	11,509	\$	2,647,070
Residential \$0.7950 (1/2 cent decrease from 24/25)	\$ 0.7950	\$ 262,438	\$	20,863,787
Resource \$0.7950 (1/2 cent decrease from 24/25)	\$ 0.7950	\$ 7,387	\$	587,298
Transfer (to)/from reserves			\$	8,362
			<u>\$</u>	<u>29,973,956</u>
24/25 Residential/Resource Rate	\$ 0.8000			
24/25 Commercial Rate	\$ 2.5700			
Analysis of Assessment Increase on Revenue:				
Residential/Resource Tax Revenue from Assessment Growth		\$		1,746,189
Commercial Tax Revenue from Assessment		\$		732,491
Revenue increase if 2025/2026 rates were the same as 2024/2025		<u>\$</u>		<u>2,478,680</u>
HISTORY:				
Year	Amount to be raised by Taxation			
2016/2017	\$ 18,866,351 - \$435,654 increase over 15/16			
2017/2018	\$ 19,239,539 - \$373,188 increase over 16/17			
2018/2019	\$ 19,686,143 - \$446,604 increase over 17/18			
2019/2020	\$ 20,108,831 - \$422,688 increase over 18/19			
2020/2021	\$ 20,610,956 - \$502,125 increase over 19/20			
2021/2022	\$ 21,149,523 - \$538,567 increase over 20/21			
2022/2023	\$ 22,698,339 - \$1,548,816 increase over 21/22			
2023/2024	\$ 24,825,792 - \$2,127,453 increase over 22/23			
2024/2025	\$ 27,445,527 - \$2,619,735 increase over 23/24			
2025/2026	\$ 29,973,956 - \$2,528,429 increase over 24/25			
Shortfall from 2024/2025 to 2025/2026 Budget		\$		2,528,429
Increase from Residential/Resource Assessment Growth				(1,746,189)
Increase from Commercial Assessment				(732,491)
Increase in Waste Management Fee Revenue				(179,110)
Surplus based on 2024/2025 rates		<u>\$</u>		<u>(129,361)</u>
Residential/Resource One Cent Raises		\$		269,825
Commercial One Cent Raises		\$		22,831
Change in Residential/Resource Tax Rate		\$		(0.0050)
Change in Commercial Tax Rate		\$		-

*Waste Management Fee: PVSC Assessment Roll states 11,499 dwelling units. After Roll adjustments, this number is 11,509.

TAX BURDEN

Adjusted Average Residential Assessment		General Tax Rate		General Tax Rate Burden							
2024	2025	2024	2025	2024	2024 per DU	2024 Total	2025	2025 per DU	2025 Total	% Increase	\$ Increase
\$ 80,000	\$ 81,200	\$ 0.8000	\$ 0.7950	\$ 640.00	\$ 220	\$ 860.00	\$ 645.54	\$ 230	\$ 875.54	1.81%	\$ 15.54
\$ 100,000	\$ 101,500	\$ 0.8000	\$ 0.7950	\$ 800.00	\$ 220	\$ 1,020.00	\$ 806.93	\$ 230	\$ 1,036.93	1.66%	\$ 16.93
\$ 125,000	\$ 126,875	\$ 0.8000	\$ 0.7950	\$ 1,000.00	\$ 220	\$ 1,220.00	\$ 1,008.66	\$ 230	\$ 1,238.66	1.53%	\$ 18.66
\$ 150,000	\$ 152,250	\$ 0.8000	\$ 0.7950	\$ 1,200.00	\$ 220	\$ 1,420.00	\$ 1,210.39	\$ 230	\$ 1,440.39	1.44%	\$ 20.39
\$ 175,000	\$ 177,625	\$ 0.8000	\$ 0.7950	\$ 1,400.00	\$ 220	\$ 1,620.00	\$ 1,412.12	\$ 230	\$ 1,642.12	1.37%	\$ 22.12
\$ 200,000	\$ 203,000	\$ 0.8000	\$ 0.7950	\$ 1,600.00	\$ 220	\$ 1,820.00	\$ 1,613.85	\$ 230	\$ 1,843.85	1.31%	\$ 23.85
\$ 225,000	\$ 228,375	\$ 0.8000	\$ 0.7950	\$ 1,800.00	\$ 220	\$ 2,020.00	\$ 1,815.58	\$ 230	\$ 2,045.58	1.27%	\$ 25.58
\$ 250,000	\$ 253,750	\$ 0.8000	\$ 0.7950	\$ 2,000.00	\$ 220	\$ 2,220.00	\$ 2,017.31	\$ 230	\$ 2,247.31	1.23%	\$ 27.31
\$ 275,000	\$ 279,125	\$ 0.8000	\$ 0.7950	\$ 2,200.00	\$ 220	\$ 2,420.00	\$ 2,219.04	\$ 230	\$ 2,449.04	1.20%	\$ 29.04
\$ 300,000	\$ 304,500	\$ 0.8000	\$ 0.7950	\$ 2,400.00	\$ 220	\$ 2,620.00	\$ 2,420.78	\$ 230	\$ 2,650.78	1.17%	\$ 30.78
\$ 325,000	\$ 329,875	\$ 0.8000	\$ 0.7950	\$ 2,600.00	\$ 220	\$ 2,820.00	\$ 2,622.51	\$ 230	\$ 2,852.51	1.15%	\$ 32.51
\$ 350,000	\$ 355,250	\$ 0.8000	\$ 0.7950	\$ 2,800.00	\$ 220	\$ 3,020.00	\$ 2,824.24	\$ 230	\$ 3,054.24	1.13%	\$ 34.24
\$ 375,000	\$ 380,625	\$ 0.8000	\$ 0.7950	\$ 3,000.00	\$ 220	\$ 3,220.00	\$ 3,025.97	\$ 230	\$ 3,255.97	1.12%	\$ 35.97
\$ 400,000	\$ 406,000	\$ 0.8000	\$ 0.7950	\$ 3,200.00	\$ 220	\$ 3,420.00	\$ 3,227.70	\$ 230	\$ 3,457.70	1.10%	\$ 37.70
\$ 425,000	\$ 431,375	\$ 0.8000	\$ 0.7950	\$ 3,400.00	\$ 220	\$ 3,620.00	\$ 3,429.43	\$ 230	\$ 3,659.43	1.09%	\$ 39.43
\$ 450,000	\$ 456,750	\$ 0.8000	\$ 0.7950	\$ 3,600.00	\$ 220	\$ 3,820.00	\$ 3,631.16	\$ 230	\$ 3,861.16	1.08%	\$ 41.16
\$ 475,000	\$ 482,125	\$ 0.8000	\$ 0.7950	\$ 3,800.00	\$ 220	\$ 4,020.00	\$ 3,832.89	\$ 230	\$ 4,062.89	1.07%	\$ 42.89
\$ 500,000	\$ 507,500	\$ 0.8000	\$ 0.7950	\$ 4,000.00	\$ 220	\$ 4,220.00	\$ 4,034.63	\$ 230	\$ 4,264.63	1.06%	\$ 44.63
\$ 550,000	\$ 558,250	\$ 0.8000	\$ 0.7950	\$ 4,400.00	\$ 220	\$ 4,620.00	\$ 4,438.09	\$ 230	\$ 4,668.09	1.04%	\$ 48.09
\$ 600,000	\$ 609,000	\$ 0.8000	\$ 0.7950	\$ 4,800.00	\$ 220	\$ 5,020.00	\$ 4,841.55	\$ 230	\$ 5,071.55	1.03%	\$ 51.55
\$ 650,000	\$ 659,750	\$ 0.8000	\$ 0.7950	\$ 5,200.00	\$ 220	\$ 5,420.00	\$ 5,245.01	\$ 230	\$ 5,475.01	1.01%	\$ 55.01
\$ 700,000	\$ 710,500	\$ 0.8000	\$ 0.7950	\$ 5,600.00	\$ 220	\$ 5,820.00	\$ 5,648.48	\$ 230	\$ 5,878.48	1.00%	\$ 58.48
\$ 750,000	\$ 761,250	\$ 0.8000	\$ 0.7950	\$ 6,000.00	\$ 220	\$ 6,220.00	\$ 6,051.94	\$ 230	\$ 6,281.94	1.00%	\$ 61.94
\$ 800,000	\$ 812,000	\$ 0.8000	\$ 0.7950	\$ 6,400.00	\$ 220	\$ 6,620.00	\$ 6,455.40	\$ 230	\$ 6,685.40	0.99%	\$ 65.40

District	Adjusted Average Residential Assessment		Total Tax Rate		Total Tax Rate Burden - Including Area Rates									
	2024	2025	2024	2025	2024	2024 per DU	Wastewater Fee*	2024 Total	2025	2025 per DU	Wastewater Fee*	2025 Total	% INCREASE	\$ INCREASE
Rural	\$ 100,000	\$ 101,500	\$ 1.0100	\$ 1.0050	\$ 1,010.00	\$ 220	\$ -	\$ 1,230.00	\$ 1,020.08	\$ 230	\$ -	\$ 1,250.08	1.63%	\$ 20.08
Rural	\$ 200,000	\$ 203,000	\$ 1.0100	\$ 1.0050	\$ 2,020.00	\$ 220	\$ -	\$ 2,240.00	\$ 2,040.15	\$ 230	\$ -	\$ 2,270.15	1.35%	\$ 30.15
Rural	\$ 300,000	\$ 304,500	\$ 1.0100	\$ 1.0050	\$ 3,030.00	\$ 220	\$ -	\$ 3,250.00	\$ 3,060.23	\$ 230	\$ -	\$ 3,290.23	1.24%	\$ 40.23
Mt. Uniacke	\$ 200,000	\$ 203,000	\$ 0.9448	\$ 0.9398	\$ 1,889.60	\$ 220	\$ -	\$ 2,109.60	\$ 1,907.79	\$ 230	\$ -	\$ 2,137.79	1.34%	\$ 28.19
Mt. Uniacke	\$ 300,000	\$ 304,500	\$ 0.9448	\$ 0.9398	\$ 2,834.40	\$ 220	\$ -	\$ 3,054.40	\$ 2,861.69	\$ 230	\$ -	\$ 3,091.69	1.22%	\$ 37.29
Mt. Uniacke	\$ 400,000	\$ 406,000	\$ 0.9448	\$ 0.9398	\$ 3,779.20	\$ 220	\$ -	\$ 3,999.20	\$ 3,815.59	\$ 230	\$ -	\$ 4,045.59	1.16%	\$ 46.39
Mt. Uniacke	\$ 500,000	\$ 507,500	\$ 0.9448	\$ 0.9398	\$ 4,724.00	\$ 220	\$ -	\$ 4,944.00	\$ 4,769.49	\$ 230	\$ -	\$ 4,999.49	1.12%	\$ 55.49
Shubie Serviced	\$ 200,000	\$ 203,000	\$ 1.2000	\$ 1.1950	\$ 2,400.00	\$ 220	\$ 360	\$ 2,980.00	\$ 2,425.85	\$ 230	\$ 360	\$ 3,015.85	1.20%	\$ 35.85
Shubie Serviced	\$ 300,000	\$ 304,500	\$ 1.2000	\$ 1.1950	\$ 3,600.00	\$ 220	\$ 360	\$ 4,180.00	\$ 3,638.78	\$ 230	\$ 360	\$ 4,228.78	1.17%	\$ 48.77
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 203,000	\$ 1.0500	\$ 1.0450	\$ 2,100.00	\$ 220	\$ -	\$ 2,320.00	\$ 2,121.35	\$ 230	\$ -	\$ 2,351.35	1.35%	\$ 31.35
Shubie Partially Serviced (SL/SW)	\$ 300,000	\$ 304,500	\$ 1.0500	\$ 1.0450	\$ 3,150.00	\$ 220	\$ -	\$ 3,370.00	\$ 3,182.03	\$ 230	\$ -	\$ 3,412.03	1.25%	\$ 42.03
Milford Serviced	\$ 200,000	\$ 203,000	\$ 1.3700	\$ 1.3850	\$ 2,740.00	\$ 220	\$ -	\$ 2,960.00	\$ 2,811.55	\$ 230	\$ -	\$ 3,041.55	2.76%	\$ 81.55
Milford Serviced	\$ 300,000	\$ 304,500	\$ 1.3700	\$ 1.3850	\$ 4,110.00	\$ 220	\$ -	\$ 4,330.00	\$ 4,217.33	\$ 230	\$ -	\$ 4,447.33	2.71%	\$ 117.33
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 203,000	\$ 1.0500	\$ 1.0450	\$ 2,100.00	\$ 220	\$ -	\$ 2,320.00	\$ 2,121.35	\$ 230	\$ -	\$ 2,351.35	1.35%	\$ 31.35
Milford Partially Serviced (SL/SW)	\$ 300,000	\$ 304,500	\$ 1.0500	\$ 1.0450	\$ 3,150.00	\$ 220	\$ -	\$ 3,370.00	\$ 3,182.03	\$ 230	\$ -	\$ 3,412.03	1.25%	\$ 42.03
Enfield Serviced	\$ 200,000	\$ 203,000	\$ 1.0500	\$ 1.0450	\$ 2,100.00	\$ 220	\$ 360	\$ 2,680.00	\$ 2,121.35	\$ 230	\$ 360	\$ 2,711.35	1.17%	\$ 31.35
Enfield Serviced	\$ 300,000	\$ 304,500	\$ 1.0500	\$ 1.0450	\$ 3,150.00	\$ 220	\$ 360	\$ 3,730.00	\$ 3,182.03	\$ 230	\$ 360	\$ 3,772.03	1.13%	\$ 42.03
Enfield Serviced	\$ 400,000	\$ 406,000	\$ 1.0500	\$ 1.0450	\$ 4,200.00	\$ 220	\$ 360	\$ 4,780.00	\$ 4,242.70	\$ 230	\$ 360	\$ 4,832.70	1.10%	\$ 52.70
Enfield Serviced	\$ 500,000	\$ 507,500	\$ 1.0500	\$ 1.0450	\$ 5,250.00	\$ 220	\$ 360	\$ 5,830.00	\$ 5,303.38	\$ 230	\$ 360	\$ 5,893.38	1.09%	\$ 63.38
Enfield Partially Serviced	\$ 200,000	\$ 203,000	\$ 0.9800	\$ 0.9750	\$ 1,960.00	\$ 220	\$ -	\$ 2,180.00	\$ 1,979.25	\$ 230	\$ -	\$ 2,209.25	1.34%	\$ 29.25
Enfield Partially Serviced	\$ 300,000	\$ 304,500	\$ 0.9800	\$ 0.9750	\$ 2,940.00	\$ 220	\$ -	\$ 3,160.00	\$ 2,968.88	\$ 230	\$ -	\$ 3,198.88	1.23%	\$ 38.88
Enfield Partially Serviced	\$ 400,000	\$ 406,000	\$ 0.9800	\$ 0.9750	\$ 3,920.00	\$ 220	\$ -	\$ 4,140.00	\$ 3,958.50	\$ 230	\$ -	\$ 4,188.50	1.17%	\$ 48.50
Enfield Partially Serviced	\$ 500,000	\$ 507,500	\$ 0.9800	\$ 0.9750	\$ 4,900.00	\$ 220	\$ -	\$ 5,120.00	\$ 4,948.13	\$ 230	\$ -	\$ 5,178.13	1.14%	\$ 58.13
Lantz/Elmsdale Serviced	\$ 200,000	\$ 203,000	\$ 1.0500	\$ 1.0650	\$ 2,100.00	\$ 220	\$ 360	\$ 2,680.00	\$ 2,161.95	\$ 230	\$ 360	\$ 2,751.95	2.68%	\$ 71.95
Lantz/Elmsdale Serviced	\$ 300,000	\$ 304,500	\$ 1.0500	\$ 1.0650	\$ 3,150.00	\$ 220	\$ 360	\$ 3,730.00	\$ 3,242.93	\$ 230	\$ 360	\$ 3,832.93	2.76%	\$ 102.93
Lantz/Elmsdale Serviced	\$ 400,000	\$ 406,000	\$ 1.0500	\$ 1.0650	\$ 4,200.00	\$ 220	\$ 360	\$ 4,780.00	\$ 4,323.90	\$ 230	\$ 360	\$ 4,913.90	2.80%	\$ 133.90
Lantz/Elmsdale Serviced	\$ 500,000	\$ 507,500	\$ 1.0500	\$ 1.0650	\$ 5,250.00	\$ 220	\$ 360	\$ 5,830.00	\$ 5,404.88	\$ 230	\$ 360	\$ 5,994.88	2.83%	\$ 164.88
Elmsdale Partially Serviced	\$ 200,000	\$ 203,000	\$ 1.0200	\$ 1.0350	\$ 2,040.00	\$ 220	\$ -	\$ 2,260.00	\$ 2,101.05	\$ 230	\$ -	\$ 2,331.05	3.14%	\$ 71.05
Elmsdale Partially Serviced	\$ 300,000	\$ 304,500	\$ 1.0200	\$ 1.0350	\$ 3,060.00	\$ 220	\$ -	\$ 3,280.00	\$ 3,151.58	\$ 230	\$ -	\$ 3,381.58	3.10%	\$ 101.58
Elmsdale Partially Serviced	\$ 400,000	\$ 406,000	\$ 1.0200	\$ 1.0350	\$ 4,080.00	\$ 220	\$ -	\$ 4,300.00	\$ 4,202.10	\$ 230	\$ -	\$ 4,432.10	3.07%	\$ 132.10
Elmsdale Partially Serviced	\$ 500,000	\$ 507,500	\$ 1.0200	\$ 1.0350	\$ 5,100.00	\$ 220	\$ -	\$ 5,320.00	\$ 5,252.63	\$ 230	\$ -	\$ 5,482.63	3.06%	\$ 162.63

* Wastewater Fee based on average consumption of 150 cubic metres per year

TOTAL TAX RATE BURDEN - 2024 to 2025

District	Assessment		Total Tax Burden		% Increase	\$ Increase
	2024	2025	2024	2025		
Rural	\$ 100,000	\$ 101,500	\$ 1,230.00	\$ 1,250.08	1.63%	\$ 20.08
Rural	\$ 200,000	\$ 203,000	\$ 2,240.00	\$ 2,270.15	1.35%	\$ 30.15
Rural	\$ 300,000	\$ 304,500	\$ 3,250.00	\$ 3,290.23	1.24%	\$ 40.23
Mt. Uniacke	\$ 200,000	\$ 203,000	\$ 2,109.60	\$ 2,137.79	1.34%	\$ 28.19
Mt. Uniacke	\$ 300,000	\$ 304,500	\$ 3,054.40	\$ 3,091.69	1.22%	\$ 37.29
Mt. Uniacke	\$ 400,000	\$ 406,000	\$ 3,999.20	\$ 4,045.59	1.16%	\$ 46.39
Mt. Uniacke	\$ 500,000	\$ 507,500	\$ 4,944.00	\$ 4,999.49	1.12%	\$ 55.49
Shubie Serviced	\$ 200,000	\$ 203,000	\$ 2,980.00	\$ 3,015.85	1.20%	\$ 35.85
Shubie Serviced	\$ 300,000	\$ 304,500	\$ 4,180.00	\$ 4,228.78	1.17%	\$ 48.77
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 203,000	\$ 2,320.00	\$ 2,351.35	1.35%	\$ 31.35
Shubie Partially Serviced (SL/SW)	\$ 300,000	\$ 304,500	\$ 3,370.00	\$ 3,412.03	1.25%	\$ 42.03
Milford Serviced	\$ 200,000	\$ 203,000	\$ 2,960.00	\$ 3,041.55	2.76%	\$ 81.55
Milford Serviced	\$ 300,000	\$ 304,500	\$ 4,330.00	\$ 4,447.33	2.71%	\$ 117.33
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 203,000	\$ 2,320.00	\$ 2,351.35	1.35%	\$ 31.35
Milford Partially Serviced (SL/SW)	\$ 300,000	\$ 304,500	\$ 3,370.00	\$ 3,412.03	1.25%	\$ 42.03
Enfield Serviced	\$ 200,000	\$ 203,000	\$ 2,680.00	\$ 2,711.35	1.17%	\$ 31.35
Enfield Serviced	\$ 300,000	\$ 304,500	\$ 3,730.00	\$ 3,772.03	1.13%	\$ 42.03
Enfield Serviced	\$ 400,000	\$ 406,000	\$ 4,780.00	\$ 4,832.70	1.10%	\$ 52.70
Enfield Serviced	\$ 500,000	\$ 507,500	\$ 5,830.00	\$ 5,893.38	1.09%	\$ 63.38
Enfield Partially Serviced	\$ 200,000	\$ 203,000	\$ 2,180.00	\$ 2,209.25	1.34%	\$ 29.25
Enfield Partially Serviced	\$ 300,000	\$ 304,500	\$ 3,160.00	\$ 3,198.88	1.23%	\$ 38.88
Enfield Partially Serviced	\$ 400,000	\$ 406,000	\$ 4,140.00	\$ 4,188.50	1.17%	\$ 48.50
Enfield Partially Serviced	\$ 500,000	\$ 507,500	\$ 5,120.00	\$ 5,178.13	1.14%	\$ 58.13
Lantz/Elmsdale Serviced	\$ 200,000	\$ 203,000	\$ 2,680.00	\$ 2,751.95	2.68%	\$ 71.95
Lantz/Elmsdale Serviced	\$ 300,000	\$ 304,500	\$ 3,730.00	\$ 3,832.93	2.76%	\$ 102.93
Lantz/Elmsdale Serviced	\$ 400,000	\$ 406,000	\$ 4,780.00	\$ 4,913.90	2.80%	\$ 133.90
Lantz/Elmsdale Serviced	\$ 500,000	\$ 507,500	\$ 5,830.00	\$ 5,994.88	2.83%	\$ 164.88
Elmsdale Partially Serviced	\$ 200,000	\$ 203,000	\$ 2,260.00	\$ 2,331.05	3.14%	\$ 71.05
Elmsdale Partially Serviced	\$ 300,000	\$ 304,500	\$ 3,280.00	\$ 3,381.58	3.10%	\$ 101.58
Elmsdale Partially Serviced	\$ 400,000	\$ 406,000	\$ 4,300.00	\$ 4,432.10	3.07%	\$ 132.10
Elmsdale Partially Serviced	\$ 500,000	\$ 507,500	\$ 5,320.00	\$ 5,482.63	3.06%	\$ 162.63

COMPARATIVE TAX RATES

	2024 Rate	2025 Rate	Increase (Decrease)
General Tax Rate - Residential*	\$ 0.2880	\$ 0.2866	\$ (0.0015)
General Tax Rate - Resource*	\$ 0.2880	\$ 0.2866	\$ (0.0015)
General Tax Rate - Commercial*	\$ 2.0580	\$ 2.0616	\$ 0.0035
General Tax Rate - Mandatory Provincial Funding*	\$ 0.2817	\$ 0.2871	\$ 0.0055
General Tax Rate - RCMP Services**	\$ 0.2303	\$ 0.2213	\$ (0.0090)
Waste Management Fee (Per Dwelling Unit)	\$ 220.00	\$ 230.00	\$ 10.0000
Commercial Serviced Levy Rate (R2)	\$ 0.6250	\$ 0.6250	
Commercial Serviced Levy Rate - Milford (M2)	\$ 1.2000	\$ 1.2000	
Residential Serviced Levy Rate (R1)	\$ 0.0700	\$ 0.0700	
Residential Serviced Levy Rate - Shubenacadie (SR1)	\$ 0.1900	\$ 0.1900	
Residential Serviced Levy Rate - Milford (M1)	\$ 0.3600	\$ 0.3800	\$ 0.0200
Urban Sidewalks and Streetlights Rate (R4)	\$ 0.0400	\$ 0.0400	
Urban Sidewalks Rate (R5)	\$ 0.0200	\$ 0.0200	
Urban Sidewalks Rate (R6)	\$ 0.0200	\$ 0.0200	
Mt Uniacke Streetlights- Park/Subdivision Rate (L9)	\$ 0.0200	\$ 0.0200	
Mt Uniacke Safety Streetlights Rate (L10)	\$ 0.0038	\$ 0.0038	
Rawdon Streetlights Rate (L8)	\$ 0.0430	\$ 0.0430	
Shubenacadie (differential on USR)	\$ 0.1200	\$ 0.1200	
Milford (differential on USR)	\$ 0.1250	\$ 0.1250	
Sportsplex Area Rate (Commercial and Residential only)	\$ 0.0400	\$ 0.0400	
Mount Uniacke Recreation Rate	\$ 0.0070	\$ 0.0070	
Enfield Fire Department Levy (K1)	\$ 0.1400	\$ 0.1400	
Elmsdale Fire Department Levy (K2)	\$ 0.1400	\$ 0.1600	\$ 0.0200
Lantz Fire Department Levy (K3)	\$ 0.1400	\$ 0.1600	\$ 0.0200
Milford Fire Department Levy (K4)	\$ 0.1700	\$ 0.1700	
Shubenacadie Fire Department Levy (K5)	\$ 0.1700	\$ 0.1700	
Maitland Fire Department Levy (K6)	\$ 0.2100	\$ 0.2100	
Noel Fire Department Levy (K7)	\$ 0.2100	\$ 0.2100	
Walton Fire Department Levy (K8)	\$ 0.2100	\$ 0.2100	
Gore Fire Department Levy (G1)	\$ 0.2100	\$ 0.2100	
Kennetcook Fire Department Levy (G2)	\$ 0.2100	\$ 0.2100	
Nine Mile River Fire Department Levy (G3)	\$ 0.1700	\$ 0.1700	
Rawdon Fire Department Levy (G4)	\$ 0.2200	\$ 0.2200	
Mt Uniacke Fire Department Levy (G5)	\$ 0.1340	\$ 0.1340	
Brooklyn Fire Department Levy (G6)	\$ 0.2100	\$ 0.2100	
Wastewater Management Fee (rate/cubic metre)(Full Recovery \$2.49)	\$ 2.40	\$ 2.40	

* Mandatory Provincial Funding rate includes Education and Regional Library to to be charged on all taxable assessment (commercial, residential, and resource).

** RCMP Services to be charged on all taxable assessment (commercial, residential, and resource).

Note: Total General Residential/Resource tax rate = \$0.795 (\$0.2866 + \$0.2871 + \$0.2213); Total General Commercial tax rate = \$2.57 (\$2.0616 + \$0.2871 + \$0.2213)

(these will be used for Provincial Reporting purposes)

ALL INCLUSIVE RATES:

	2024 Rate	2025 Rate	Increase (Decrease)
Elmsdale - Residential Serviced			
Urban Service Rate	\$ 0.0700	\$ 0.0700	
General Tax Rate - Residential	\$ 0.8000	\$ 0.7950	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1400	\$ 0.1600	
	\$ 1.0500	\$ 1.0650	\$ 0.0150
Elmsdale - Commercial Serviced			
Urban Service Rate	\$ 0.6250	\$ 0.6250	
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5700	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1400	\$ 0.1600	
	\$ 3.3750	\$ 3.3950	\$ 0.0200
Enfield - Residential Serviced			
Urban Service Rate	\$ 0.0700	\$ 0.0700	
General Tax Rate - Residential	\$ 0.8000	\$ 0.7950	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 1.0500	\$ 1.0450	\$ (0.0050)
Enfield - Residential Unserviced (Sidewalks/Streetlights)			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8000	\$ 0.7950	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 1.0200	\$ 1.0150	\$ (0.0050)
Enfield/Grand Lake - Residential Unserviced			
General Tax Rate - Residential	\$ 0.8000	\$ 0.7950	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 0.9800	\$ 0.9750	\$ (0.0050)
Enfield - Commercial Serviced			
Urban Service Rate	\$ 0.6250	\$ 0.6250	
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5700	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 3.3750	\$ 3.3750	\$ -
Gore-Residential			
General Tax Rate - Residential	\$ 0.8000	\$ 0.7950	
Fire	\$ 0.2100	\$ 0.2100	
	\$ 1.0100	\$ 1.0050	\$ (0.0050)

ALL INCLUSIVE RATES:

	2024 Rate	2025 Rate	Increase (Decrease)
Gore-Commercial			
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5700	
Fire	\$ 0.2100	\$ 0.2100	
	\$ 2.7800	\$ 2.7800	\$ -
Lantz - Residential Serviced			
Urban Service Rate	\$ 0.0700	\$ 0.0700	
General Tax Rate - Residential	\$ 0.8000	\$ 0.7950	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1400	\$ 0.1600	
	\$ 1.0500	\$ 1.0650	\$ 0.0150
Lantz - Commercial Serviced			
Urban Service Rate	\$ 0.6250	\$ 0.6250	
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5700	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1400	\$ 0.1600	
	\$ 3.3750	\$ 3.3950	\$ 0.0200
Maitland-Residential			
General Tax Rate - Residential	\$ 0.8000	\$ 0.7950	
Fire	\$ 0.2100	\$ 0.2100	
	\$ 1.0100	\$ 1.0050	\$ (0.0050)
Maitland-Commercial			
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5700	
Fire	\$ 0.2100	\$ 0.2100	
	\$ 2.7800	\$ 2.7800	\$ -
Milford-Residential Serviced			
Urban Service Rate	\$ 0.3600	\$ 0.3800	
General Tax Rate - Residential	\$ 0.8000	\$ 0.7950	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.3700	\$ 1.3850	\$ 0.0150
Milford-Residential Unserviced (streetlights/sidewalks)			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8000	\$ 0.7950	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0500	\$ 1.0450	\$ (0.0050)

ALL INCLUSIVE RATES:

	2024 Rate	2025 Rate	Increase (Decrease)
Milford-Residential Unserviced (sidewalks only)			
Urban Service Rate	\$ 0.0200	\$ 0.0200	
General Tax Rate - Residential	\$ 0.8000	\$ 0.7950	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0300	\$ 1.0250	\$ (0.0050)
Milford-Commercial Serviced			
Urban Service Rate	\$ 1.2000	\$ 1.2000	
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5700	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 3.9800	\$ 3.9800	\$ -
Mt Uniacke-Residential			
General Tax Rate - Residential	\$ 0.8000	\$ 0.7950	
Fire	\$ 0.1340	\$ 0.1340	
Mount Uniacke Recreation	\$ 0.0070	\$ 0.0070	
Safety Streetlights L10	\$ 0.0038	\$ 0.0038	
	\$ 0.9448	\$ 0.9398	\$ (0.0050)
Mt Uniacke-Commercial			
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5700	
Fire	\$ 0.1340	\$ 0.1340	
Mount Uniacke Recreation	\$ 0.0070	\$ 0.0070	
Street Lights	\$ 0.0200	\$ 0.0200	
	\$ 2.7310	\$ 2.7310	\$ -
Nine Mile River-Residential			
General Tax Rate - Residential	\$ 0.8000	\$ 0.7950	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0100	\$ 1.0050	\$ (0.0050)
Noel-Residential			
General Tax Rate - Residential	\$ 0.8000	\$ 0.7950	
Fire	\$ 0.2100	\$ 0.2100	
	\$ 1.0100	\$ 1.0050	\$ (0.0050)
Noel-Commercial			
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5700	
Fire	\$ 0.2100	\$ 0.2100	
	\$ 2.7800	\$ 2.7800	\$ -

ALL INCLUSIVE RATES:

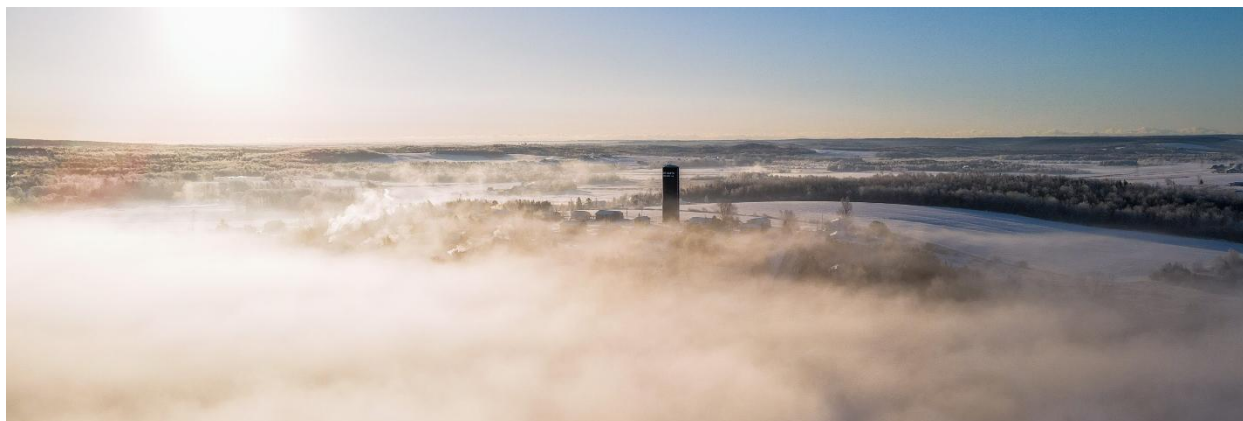
	2024 Rate	2025 Rate	Increase (Decrease)
Rawdon-Residential With Streetlights			
General Tax Rate - Residential	\$ 0.8000	\$ 0.7950	
Fire	\$ 0.2200	\$ 0.2200	
Street Lights	\$ 0.0430	\$ 0.0430	
	\$ 1.0630	\$ 1.0580	\$ (0.0050)
Rawdon-Residential Without Streetlights			
General Tax Rate - Residential	\$ 0.8000	\$ 0.7950	
Fire	\$ 0.2200	\$ 0.2200	
	\$ 1.0200	\$ 1.0150	\$ (0.0050)
Rawdon-Commercial With Streetlights			
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5700	
Fire	\$ 0.2200	\$ 0.2200	
Street Lights	\$ 0.0430	\$ 0.0430	
	\$ 2.8330	\$ 2.8330	\$ -
Rawdon-Commercial Without Streetlights			
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5700	
Fire	\$ 0.2200	\$ 0.2200	
	\$ 2.7900	\$ 2.7900	\$ -
Shubenacadie-Residential Serviced			
Urban Service Rate	\$ 0.1900	\$ 0.1900	
General Tax Rate - Residential	\$ 0.8000	\$ 0.7950	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.2000	\$ 1.1950	\$ (0.0050)
Shubenacadie-Residential Unserviced (streetlights/sidewalks)			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.8000	\$ 0.7950	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0500	\$ 1.0450	\$ (0.0050)
Shubenacadie-Residential Unserviced (sidewalks only)			
Urban Service Rate	\$ 0.0200	\$ 0.0200	
General Tax Rate - Residential	\$ 0.8000	\$ 0.7950	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0300	\$ 1.0250	\$ (0.0050)
Shubenacadie-Commercial Serviced			
Urban Service Rate	\$ 0.6250	\$ 0.6250	
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5700	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 3.4050	\$ 3.4050	\$ -

URBAN SERVICE RATES

	2024/2025		2025/2026
	Projection	Budget	Budget
Revenues			
Residential Serviced Levy	\$ 746,316	\$ 743,061	\$ 829,545
Wastewater Management Fee	1,420,000	1,394,000	1,445,000
Differential Rate Shubie/Milford	141,332	141,332	150,368
Commercial Serviced Levy	724,260	707,311	733,294
Outside Serviced Area Levy	40,920	41,466	43,556
Growth Management Grant	444,586	444,586	500,962
Sewer Usage Revenue	8,300	8,300	8,300
Sewer Hook-Up Revenue	74,500	62,500	70,000
Federal Properties - Grant in Lieu	8,152	8,130	8,150
Irving Servicing Agreement	141,347	132,723	134,342
Obligatory Infra Revenue	75,000	75,000	300,000
	\$ 3,824,713	\$ 3,758,409	\$ 4,223,517
Expenditures			
Operating Costs	\$ 2,500,011	\$ 2,507,941	\$ 2,842,066
Professional Fees	309,300	309,300	58,700
Streetlights Expense	60,882	60,012	64,464
Hydrant Expense	627,920	650,091	735,716
Debt charges - Sidewalks	411,108	410,626	302,914
Debt charges - Sewers	231,971	231,971	358,398
Debt charges - Streetlights	36,096	36,096	36,096
Transfers to/(from) Reserves	(447,628)	(447,628)	(174,837)
	\$ 3,729,660	\$ 3,758,409	\$ 4,223,517
Operating (Income) Loss	\$ (95,053)	\$ -	\$ -



ASSESSMENT VALUES AND RATES	One € Raises	2024/2025		2025/2026 USR Rates
		USR Rates	Increase/ (Decrease)	
Residential Serviced Levy (R1-SR1-M1)	\$ 99,985			
Wastewater Management Fee		\$ 2.40		\$ 2.40
Commercial Serviced Levy (R2 & SR2)	\$ 11,506			
Milford/Shubenacadie (SW/SL-R4)	\$ 6,020			
Milford SW Only (R5)	\$ 3,624			
Enfield/Elmsdale/Shubenacadie SW Only (R6)	\$ 6,112			
Reg'l Residential Serviced Levy	R1	\$ 0.235		\$ 0.235
Adjustment for Wastewater Fee		\$ (0.165)		\$ (0.165)
Billable Regional Residential USR		\$ 0.070		\$ 0.070
Shubie Residential Serviced Levy	SR1	\$ 0.235		\$ 0.235
Shubie USR Surcharge		\$ 0.120		\$ 0.120
Adjustment for Wastewater Fee		\$ (0.165)		\$ (0.165)
Billable Shubie Residential USR		\$ 0.190		\$ 0.190
Milford Residential Serviced Levy	MR1	\$ 0.235		\$ 0.235
Milford USR Surcharge		\$ 0.125		\$ 0.125
Adjustment for Wastewater		\$ -	\$ 0.020	\$ 0.020
Billable Milford Residential USR		\$ 0.360		\$ 0.380
Reg'l & Shubie Commercial Serviced Levy	R2	\$ 1.200		\$ 1.200
Adjustment for Wastewater Fee		\$ (0.575)		\$ (0.575)
Billable Regl/Shub Commercial USR		\$ 0.625		\$ 0.625
Milford Commercial Serviced Levy	MR2	\$ 1.200		\$ 1.200
Adjustment for Wastewater Fee		\$ -		\$ -
Billable Milford Commercial USR		\$ 1.200		\$ 1.200
Urban Sidewalks & Streetlights - SW/SL	R4	\$ 0.040		\$ 0.040
Urban Sidewalks Rate - SW	R5	\$ 0.020		\$ 0.020
Urban Sidewalks Rate - SW	R6	\$ 0.020		\$ 0.020



URBAN SERVICE RATES

The Urban Service Rate (USR) captures revenue and expenses for the entire corridor district, both fully and partially serviced areas. Services include streetlights, sidewalks, wastewater services and hydrants. The budget for 2025/2026 reflects no change to the residential serviced rate, with an exception of a 2¢ increase for Milford residents who do not pay the Wastewater Management Fee (WMF). There is also no change to the proposed commercial serviced rate.

There are customers outside of the urban serviced area that are charged nominal rates for streetlight and sidewalk services. The budget for 2025/2026 was prepared with no changes to these rates:

- All residents in the Milford and Shubenacadie sidewalk and streetlight areas will be charged 4¢, the same as 2024/2025.
- All residents in the corridor who pay for sidewalks only will pay 2¢, the same as 2024/2025.

The 2025/2026 budget has been prepared with a CPI increase of 1.5%. The total Growth Management Grant provided to the USR in the budget is \$500,962.

GROWTH MANAGEMENT GRANTS

To address significant growth throughout East Hants, Council introduced Growth Management Grants in 2024/2025 which are tailored to the needs of each region of the municipality. In addition to the previously mentioned Urban Service Rate grant, funding has been allocated to:

- Mount Uniacke Growth Management Reserve
- Enfield, Horne Settlement Streetlight Rate and Reserve
- Nine Mile River Streetlight Rate and Reserve
- Sportsplex Operating Reserve
- Seven Rural Fire Departments

WASTEWATER MANAGEMENT FEE

The Wastewater Management Fee (WWMF) is charged on the water bills of USR customers in Shubenacadie, Elmsdale, Enfield and Lantz who are customers of the East Hants Water Utility. Customers are charged based on the total volume of water consumed. As USR customers in Milford do not have water bills, they do not pay the WWMF through water billing and instead continue to pay the USR with an equivalent charge on assessment for wastewater services. In 2025, there is no change to the WWMF - the charge will be \$2.40 per cubic metre.

OPERATING EXPENSES

The wastewater system is a large part of the operating costs for the calculation of the Urban Service Rate. These systems receive 56% of what is known as “All Systems” expenses; the other 44% is charged to the Water Utilities. All other general operating costs are directly attributable to the consolidated wastewater system.

Fire protection costs are paid by the USR to the Water Utility. These rates are determined through the water utility rate setting process and are regulated by the Utility and Review Board. The fire protection costs have been set at \$735,716 (2024 Budget: \$650,091), based on the formula approved by the NSUARB.

DEBT CHARGES

In 2024 there are refinancing debt charges affecting the Urban Service Rate calculation. The budget includes a transfer of \$130,000 to continue with Council’s approved plan to fund a Sidewalk Balloon Payment Fund in reserves. In 2025, \$164,400 of principal and interest savings from retired debt (paid in prior budgets) are also transferred to this fund. This will allow the USR to fund future sidewalk debt repayment.

Council’s approved plan to set aside funding to pay for lift station upgrades over a number of years has an associated \$104,000 worth of transfers to reserve in this budget.

Council’s approved plan to set aside funding in the amount of \$60,000 per year to pay for wastewater operating expenditures.

OTHER STREETLIGHT AREA RATES

Enfield Grand Lake Streetlights	2024/2025		2025/2026
	Projection	Budget	Budget
Revenues			
Growth Management Grant	\$ (38,167)	\$ (38,167)	\$ (38,551)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 25,738	\$ 28,167	\$ 28,551
Transfer to (from) reserves	\$ 12,429	\$ 10,000	\$ 10,000
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2024	2024	2025
Assessment - Enfield Horne Settlement	\$ 210,622,400	\$ 210,403,500	\$ 224,225,300
R3 Rate - Enfield Horne Settlement	\$ -	\$ -	\$ -

Mount Uniacke Park/Subdivision	2024/2025		2025/2026
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (8,438)	\$ (8,402)	\$ (12,397)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 4,274	\$ 12,099	\$ 5,964
Transfer to (from) reserves	\$ 4,164	\$ (3,697)	\$ 6,433
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2024	2024	2025
Assessment - Mount Uniacke	\$ 42,190,000	\$ 42,010,700	\$ 61,986,300
L9 Rate - Mount Uniacke	\$ 0.020	\$ 0.020	\$ 0.020

Mount Uniacke Safety Lights	2024/2025		2025/2026
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (19,988)	\$ (19,904)	\$ (21,751)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 11,835	\$ 15,059	\$ 25,389
Transfer to (from) reserves	\$ 8,153	\$ 4,845	\$ (3,638)
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2024	2024	2025
Assessment - Mount Uniacke	\$ 526,000,000	\$ 523,779,700	\$ 572,392,200
L10 Rate - Mount Uniacke	\$ 0.0038	\$ 0.0038	\$ 0.0038

OTHER STREETLIGHT AREA RATES (CONTINUED)

Nine Mile River Streetlights	2024/2025		2025/2026 Budget
	Projection	Budget	
Revenues			
Growth Management Grant	\$ (52,785)	\$ (52,785)	\$ (53,890)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 41,315	\$ 42,785	\$ 43,890
Transfer to (from) reserves	\$ 11,470	\$ 10,000	\$ 10,000
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2024	2024	2025
Assessment - Nine Mile River	\$ 260,022,600	\$ 260,413,800	\$ 279,583,000
LN9 Rate - Nine Mile River	\$ -	\$ -	\$ -

Rawdon Streetlights	2024/2025		2025/2026 Budget
	Projection	Budget	
Revenues			
Area rate revenue (GL 4015)	\$ (4,510)	\$ (4,503)	\$ (4,788)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 2,417	\$ 3,431	\$ 3,501
Transfer to (from) reserves	\$ 2,093	\$ 1,072	\$ 1,287
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2024	2024	2025
Assessment - Rawdon	\$ 10,488,372	\$ 10,473,000	\$ 11,135,300
L8 Rate - Rawdon	\$ 0.043	\$ 0.043	\$ 0.043



FIRE DEPARTMENT AREA RATES

Department	Estimated Assessment 25/26 as per Simulation	Estimated Levy 25/26	Actual Levy 24/25	Difference in Levy 24/25 & 25/26	Growth Management Grant	Estimated Rate 25/26	Actual Rate 24/25
Enfield	\$ 643,440,800	\$ 900,817	\$ 832,617	\$ 68,200	\$ -	0.14	0.14
Elmsdale	\$ 418,791,900	\$ 670,067	\$ 549,567	\$ 120,500	\$ -	0.16	0.14
Lantz	\$ 322,534,600	\$ 516,055	\$ 395,548	\$ 120,507	\$ -	0.16	0.14
Milford	\$ 121,935,900	\$ 207,291	\$ 197,356	\$ 9,935	\$ -	0.17	0.17
Shubenacadie	\$ 176,583,300	\$ 300,192	\$ 280,455	\$ 19,737	\$ -	0.17	0.17
Maitland	\$ 69,780,400	\$ 146,539	\$ 137,530	\$ 9,009	\$ 23,271	0.21	0.21
Noel	\$ 74,914,400	\$ 157,320	\$ 148,697	\$ 8,623	\$ 23,784	0.21	0.21
Walton	\$ 23,508,600	\$ 49,368	\$ 46,716	\$ 2,652	\$ 18,644	0.21	0.21
Gore	\$ 50,414,400	\$ 105,870	\$ 98,962	\$ 6,908	\$ 21,334	0.21	0.21
Kennetcook	\$ 56,843,300	\$ 119,371	\$ 112,511	\$ 6,860	\$ 21,977	0.21	0.21
Nine Mile River	\$ 158,177,600	\$ 268,902	\$ 248,330	\$ 20,572	\$ -	0.17	0.17
Rawdon	\$ 86,688,700	\$ 190,715	\$ 180,087	\$ 10,628	\$ 24,962	0.22	0.22
Mount Uniacke	\$ 644,167,500	\$ 863,184	\$ 767,096	\$ 96,088	\$ -	0.134	0.134
Brooklyn	\$ 43,016,800	\$ 90,335	\$ 79,041	\$ 11,294	\$ 4,302	0.21	0.21
TOTAL		\$ 4,586,026	\$ 4,074,513	\$ 511,513	\$ 138,274		

The fire levy rates for Elmsdale and Lantz have each been increased by 2 cents. All other rates remain unchanged in the 2025/2026 budget.



SPORTSPLEX OPERATIONS BUDGET

East Hants Sportsplex	2024/2025		2025/2026
	Projection	Budget	Budget
Revenues			
Area rate revenue (Levy)	\$ (644,884)	\$ (644,981)	\$ (700,682)
Operating revenue	\$ (1,475,848)	\$ (1,672,147)	\$ (1,570,378)
Expenditures			
Salaries/honorariums & benefits	\$ 764,931	\$ 608,795	\$ 935,930
Staff training and education	\$ -	\$ -	\$ 11,000
Supplies	\$ 28,100	\$ 9,705	\$ 16,600
Operational costs	\$ 255,272	\$ 421,305	\$ 216,810
Services acquired	\$ 101,923	\$ 65,049	\$ 109,300
Vehicles	\$ 37,786	\$ 36,536	\$ 52,342
Buildings/plant/property	\$ 456,500	\$ 515,667	\$ 588,700
Grants to groups	\$ 122	\$ 1,205	\$ -
Fiscal services/debt	\$ 352,772	\$ 356,772	\$ 339,801
Funded from GTR	\$ (10,000)	\$ (10,000)	\$ (10,000)
Transfer to reserves	\$ 9,885	\$ 9,885	\$ -
Operating income	\$ (123,441)	\$ (302,209)	\$ (10,577)
Assessment Values and Rates	2024	2024	2025
Assessment - Sportsplex Area Rate	\$ 1,611,098,100	\$ 1,612,453,500	\$ 1,751,705,100
Sportsplex Area Rate	\$ 0.040	\$ 0.040	\$ 0.040



NON-DEPARTMENTAL REVENUE & EXPENSES

GENERAL REVENUE

GENERAL REVENUE	2024/2025 Projection	2024/2025 Budget	2025/2026 Budget
4000 RESIDENTIAL TAXES	\$ (19,246,048)	\$ (19,267,427)	\$ (20,863,787)
4001 COMMERCIAL TAXES	\$ (5,152,332)	\$ (5,134,947)	\$ (5,867,439)
4002 RESOURCE TAXES	\$ (569,196)	\$ (572,381)	\$ (587,298)
4010 FOREST PROPERTY	\$ (23,026)	\$ (23,026)	\$ (23,026)
4012 FOREST PROPERTY	\$ (43,256)	\$ (43,242)	\$ (42,629)
4018 WIND FARM TAX	\$ (84,692)	\$ (84,692)	\$ (85,540)
4030 SPORTSPLEX LEVY	\$ (644,884)	\$ (644,981)	\$ (700,682)
4070 BELL GRANT	\$ (101,769)	\$ (105,200)	\$ (101,800)
4090 DEED TRANSFER TAX	\$ (3,921,000)	\$ (3,000,000)	\$ (3,300,000)
4110 FRONTAGE CHARGES	\$ (13,283)	\$ (13,283)	\$ (12,961)
4850 WASTE TRANSFER DU FEE	\$ (2,466,764)	\$ (2,467,960)	\$ (2,647,070)
4351 NOVA SCOTIA POWER	\$ (5,605)	\$ (4,600)	\$ (5,370)
5555 HST OFFSET PAYMENT	\$ (68,511)	\$ (90,340)	\$ (70,000)
* TAXES	\$ (32,340,366)	\$ (31,452,079)	\$ (34,307,602)
4300 CROWN LANDS GRANT IN LIEU	\$ (44,668)	\$ (44,668)	\$ (44,668)
4301 FEDERAL PROPERTY - GRANT IN LIEU	\$ (38,755)	\$ (36,400)	\$ (37,300)
4320 PROVINCIAL PROPERTY GRANT IN LIEU	\$ (156,034)	\$ (139,150)	\$ (156,034)
* GRANTS IN LIEU	\$ (239,457)	\$ (220,218)	\$ (238,002)
4360 ADMINISTRATION FEES	\$ (612,529)	\$ (694,796)	\$ (759,965)
4361 NSF FEES	\$ (350)	\$ (200)	\$ (300)
5031 PROGRAM REVENUE (TAXABLE)	\$ (119,831)	\$ (1,152,125)	\$ -
4700 TAX CERTIFICATES	\$ (57,096)	\$ (49,000)	\$ (53,000)
4751 RECORDS INQUIRIES	\$ (57,486)	\$ (55,200)	\$ (55,200)
4810 CASH OVER/SHORT	\$ 189	\$ -	\$ -
5020 SPONSORSHIPS/DONATIONS	\$ (26,700)	\$ (254,130)	\$ (31,000)
* SALE OF SERVICES	\$ (873,803)	\$ (2,205,451)	\$ (899,465)

NON-DEPARTMENTAL REVENUE & EXPENSES (CONTINUED)

GENERAL REVENUE	2024/2025 Projection	2024/2025 Budget	2025/2026 Budget
5040 FACILITY RENTALS	\$ (1,100,000)	\$ (51,044)	\$ (1,292,500)
5046 PRODUCT SALES (TAXABLE)	\$ (240,068)	\$ (212,068)	\$ (243,878)
5151 PROTECTIVE SERVICES FINES	\$ (41,500)	\$ (24,900)	\$ (32,500)
5351 RETURN ON INVESTMENTS	\$ (240,000)	\$ (240,000)	\$ (325,000)
5401 INTEREST ON OUTSTANDING TAXES	\$ (213,330)	\$ (166,000)	\$ (190,000)
5426 MISCELLANEOUS REVENUE	\$ (10,080)	\$ (8,080)	\$ (18,608)
5450 INTEREST ON OTHER RECEIVABLES	\$ (1,000)	\$ (1,000)	\$ (700)
* REVENUE FROM OWN SOURCES	\$ (1,845,978)	\$ (703,092)	\$ (2,103,186)
5440 FARM PROPERTY ACREAGE	\$ (135,880)	\$ (135,705)	\$ (137,970)
* TRANSFERS FROM OTHER GOVTS/AGENCIES	\$ (139,198)	\$ (135,705)	\$ (137,970)
5825 OTHER TRANSFERS	\$ (433,600)	\$ (433,600)	\$ (426,300)
* TRANSFER FROM OWN RESERVE/AGENCIES	\$ (433,600)	\$ (433,600)	\$ (426,300)
** REVENUES	\$ (35,872,402)	\$ (35,150,145)	\$ (38,112,525)
*** TOTAL REVENUE	\$ (35,872,402)	\$ (35,150,145)	\$ (38,112,525)



TRANSFERS & APPROPRIATIONS

TRANSFERS AND APPROPRIATIONS*	2024/2025 Projection	2024/2025 Budget	2025/2026 Budget
4345 FIRE PROTECTION	\$ (4,080,424)	\$ (4,080,424)	\$ (4,586,026)
* TAXES	\$ (4,080,424)	\$ (4,080,424)	\$ (4,586,026)
5031 PROGRAM REVENUE (TAXABLE)	\$ (119,831)	\$ (1,152,125)	\$ -
5020 SPONSORSHIPS/DONATIONS	\$ (25,000)	\$ (253,130)	\$ (30,000)
* SALE OF SERVICES	\$ (144,831)	\$ (1,405,255)	\$ (30,000)
4346 FIRE DEBT CHARGE RECOVERY REVENUE	\$ (3,900)	\$ (3,900)	\$ (3,900)
5040 FACILITY RENTALS	\$ (1,100,000)	\$ (51,044)	\$ (1,292,500)
5046 PRODUCT SALES (TAXABLE)	\$ (240,068)	\$ (212,068)	\$ (243,878)
5426 MISCELLANEOUS REVENUE	\$ (3,780)	\$ (3,780)	\$ (4,000)
* REVENUE FROM OWN SOURCES	\$ (1,347,748)	\$ (270,792)	\$ (1,544,278)
** REVENUES	\$ (5,573,003)	\$ (5,756,471)	\$ (6,160,304)
* SALARIES/HONORARIUMS & BENEFITS	\$ 838,276	\$ 626,819	\$ 961,960
* STAFF TRAINING AND EDUCATION	\$ 10,000	\$ 10,000	\$ 21,000
* SUPPLIES	\$ 26,500	\$ 10,705	\$ 20,100
6032 UNIFORMS/CLOTHING	\$ 4,000	\$ -	\$ 5,500
7110 CHEMICALS	\$ 600	\$ -	\$ 2,000
7115 INVENTORY / GOODS FOR RESALE	\$ 132,250	\$ 99,178	\$ 132,250
8035 PROGRAMS MATERIALS/SUPPLIES	\$ 13,440	\$ 189,935	\$ 5,000
6100 ADVERTISING	\$ 500	\$ 1,900	\$ 1,900
6115 TELEPHONE	\$ 6,414	\$ 20,796	\$ -
6116 CELLULAR TELEPHONE	\$ 1,000	\$ -	\$ 1,260
6135 MEETING EXPENSE	\$ 1,500	\$ -	\$ 2,700
6150 INSURANCE	\$ 54,676	\$ 105,996	\$ 63,200
6160 PROMOTION	\$ 4,500	\$ 4,500	\$ 2,000
8130 LICENCES/PERMITS	\$ 103	\$ -	\$ 1,000
8137 BAD DEBT EXPENSE	\$ 5,000	\$ 3,500	\$ -
* OTHER OPERATIONAL COSTS	\$ 223,983	\$ 425,805	\$ 216,810
6076 COMPUTER SUPPORT	\$ -	\$ -	\$ 4,000
6195 FIRE PROTECTION	\$ 4,080,424	\$ 4,080,424	\$ 4,586,026
8050 SNOW REMOVAL	\$ 36,800	\$ 36,800	\$ 44,000
8055 JANITORIAL	\$ 22,729	\$ 22,729	\$ 23,800
8100 PROFESSIONAL SERVICES	\$ 23,020	\$ 23,020	\$ 28,000
8110 CONTRACTS/ AGREEMENTS	\$ 35,000	\$ -	\$ 27,500
* SERVICES ACQUIRED	\$ 4,197,973	\$ 4,162,973	\$ 4,713,326
* VEHICLES	\$ 43,032	\$ 36,536	\$ 52,342

TRANSFERS & APPROPRIATIONS (CONTINUED)

TRANSFERS AND APPROPRIATIONS*	2024/2025 Projection	2024/2025 Budget	2025/2026 Budget
6175 HEATING FUEL	\$ 65,000	\$ 49,695	\$ 65,000
6180 POWER	\$ 380,000	\$ 314,339	\$ 380,000
6185 WATER	\$ 28,000	\$ 16,500	\$ 28,000
7040 BLDG REPAIRS & MAINT	\$ 65,000	\$ 49,345	\$ 65,000
7080 PROP/GROUNDS R&M	\$ -	\$ -	\$ 10,500
7090 MECHANICAL MAINT.	\$ 16,000	\$ -	\$ 16,000
7105 PLANT & EQUIPMENT MAINTENANCE	\$ 11,000	\$ 85,788	\$ 17,000
7130 SAFETY EQUIPMENT	\$ 1,500	\$ -	\$ 3,000
7150 SECURITY	\$ -	\$ -	\$ 4,200
* BUIDLINGS/PLANTS/PROPERTY	\$ 566,500	\$ 515,667	\$ 588,700
8150 GRANTS/SUBSIDIES TO ORGANIZATIONS	\$ 221,680	\$ 131,372	\$ 138,274
8160 DONATIONS TO CHARITY	\$ 122	\$ 1,205	\$ -
* GRANTS TO GROUPS	\$ 221,802	\$ 132,577	\$ 138,274
9650 APPROPRIATION TO SCHOOL BOARD	\$ 7,378,570	\$ 7,378,570	\$ 8,225,487
9660 APPROPRIATION TO REGIONAL LIBRARY	\$ 169,300	\$ 169,300	\$ 178,000
9670 APPROPRIATION TO AREA RATES	\$ 535,538	\$ 535,538	\$ 593,403
9725 RCMP	\$ 6,155,004	\$ 6,171,253	\$ 6,475,044
* TRANSFERS TO AGENCIES	\$ 14,238,412	\$ 14,254,661	\$ 15,471,934
9610 APPROP SRF CAPITAL	\$ 7,484	\$ 10,600	\$ 10,600
9620 APPROP SRF OP	\$ (1,217,427)	\$ (975,622)	\$ (461,990)
9630 APPROPRIATION TO CAPITAL FUND	\$ 60,000	\$ 60,000	\$ 60,000
* TRANSFERS TO OWN RESERVES	\$ (1,149,943)	\$ (905,022)	\$ (391,390)
9010 INTEREST ON SHORT TERM BORROWING	\$ -	\$ 4,000	\$ -
9116 INTEREST ON SPORTSPLEX DEBT	\$ 98,094	\$ 98,094	\$ 74,187
9118 INTEREST ON HOSPITAL DEBT	\$ 15,502	\$ 15,502	\$ 9,314
9130 PRINCIPAL ON BUILDING DEBT	\$ 430,000	\$ 430,000	\$ 430,000
9150 PRINCIPAL ON PAVING DEBT	\$ 41,800	\$ 41,800	\$ 41,800
9200 PRINCIPAL ON INDUSTRIAL PARK DEBT	\$ 250,625	\$ 250,625	\$ 250,872
9205 PRINCIPAL ON STREETLIGHT DEBT	\$ 90	\$ 90	\$ 94
9215 PRINCIPAL ON TOURISM DEBT	\$ 28,000	\$ 28,000	\$ 28,000
9226 DEBENTURE ISSUANCE COSTS	\$ 2,938	\$ 2,938	\$ 4,723
9228 PRINCIPAL ON HOSPITAL DEBT	\$ 146,686	\$ 146,686	\$ 134,471
9229 PRINCIPAL ON SPORTSPLEX DEBT	\$ 252,135	\$ 252,135	\$ 261,180
* FISCAL SERVICE/DEBT	\$ 1,265,870	\$ 1,269,870	\$ 1,234,641
** EXPENSES	\$ 20,482,405	\$ 20,540,591	\$ 23,027,697
*** TOTAL EXPENDITURE (REVENUE)	\$ 14,909,402	\$ 14,784,120	\$ 16,867,393

*Includes Sportsplex Revenue & Expenses

Fire Department Revenue & Expenses

The grants to organizations represent contributions to small fire departments as part of the Growth Management Grant. The levies collected by the Municipality are transferred to the various municipal fire departments (net of communication project costs) and recognized as a fire protection expense.

Council reserve transfers for 2025/2026 are \$15,452 for the Emergency Fire Grant, \$20,000 for the Common Fire Training Facility and \$3,000 for self-insuring the TMR2 radios.

Provincially Assigned Expenses

These are expenditures of the Municipality which are either set by the Provincial Government every year or are defined by inter-governmental service exchange agreements. They are as follows:

Education

Under the terms of a provincial Memorandum of Understanding (MOU), the Province charges a mandatory education tax rate each year, based on the total uniform assessment of each Municipality, thereby establishing the minimum property taxpayer contribution to the local School Board. The last revision of the Memorandum of Understanding between the NSFM and the Province had fixed the contribution rates at the 2010/2011 levels. The percentage of the overall uniform assessment is not known at budget time; the budget for 2025/2026 has been prepared with an overall increase of 11.5% for education costs.

Libraries

The Province, by established formulae, sets the amount to be contributed toward the operations of the Regional Library in Truro. East Hants has two local libraries, Elmsdale and Mount Uniacke. On top of the payment to the regional board, the Municipality bears the facility costs (represented in the Parks, Recreation & Culture budget) and the Province absorbs the cost of library operations.

Policing

A Federal/Provincial agreement fixes the cost per officer paid by the Municipality. The Municipality controls the addition of new officers to the local force. Approximately 15 officers have been added since this responsibility was taken over in 1995. This is currently one of the largest expenditures for the Municipality. As of April 1, 2024, the policing model reflects 28 full-time-equivalent officers patrol East Hants from the Enfield detachment, the Mount Uniacke community policing office and the RCMP office in Rawdon. The Mount Uniacke and Rawdon locations are owned by the Municipality and are leased to the RCMP who then operate the detachments.

The total cost per officer is approximately \$225,009 (2024: \$214,592), including shared services. This represents a 4.85% increase for 2025/2026. The proposed budget includes a total of \$34,082 for the cost of DNA services and an expense for prosecution services related to traffic tickets. As of April 1, 2024, per the policing model, there are two additional administrative positions in place as a two-year pilot project, to reduce the administrative burden on the officers for court work and related documentation.

Fiscal Services

This expense includes debt servicing costs and other service fees, excluding interest charges which are related to departmental acquisitions of tangible capital assets (these are reflected in the related departmental budgets).

At this time East Hants carries general capital debt. This is primarily related to solid waste projects, a number of road paving projects, sidewalk & other local improvements, LED streetlights, the Sportsplex, debt on the Lloyd E. Matheson Centre, the East Hants Aquatic Centre and for development work in the business parks.

East Hants Sportsplex

The Municipality took over operations of the East Hants Sportsplex in May 2024. An area rate continues to be collected to fund the operations of the Sportsplex.



TRANSFERS TO AND FROM RESERVES

The following are budgeted transfers to and from reserves for fiscal 2025/2026:

	Budget 2025/2026		Cost Centre
	To Reserve	From Reserve	
General Fund - CAPITAL GL 9610			
Elmsdale Business Park Pylon Sign Revenue	\$ 10,600		fiscalserv
Total FISCALSERV GL 9610	\$ 10,600		

General Fund - OPERATING GL 9620			
Landfill Equipment(Dozer/Excavator)	\$ 85,000		fiscalserv
Solid Waste Operating	\$ 20,000		fiscalserv
Landfill	\$ 10,000		fiscalserv
Legislative	\$ 25,000		fiscalserv
Computer Equipment	\$ 65,000		fiscalserv
Computer Support	\$ 25,000		fiscalserv
Office Equipment-Other	\$ 10,000		fiscalserv
General Government Other	\$ 20,000		fiscalserv
EMO	\$ 10,000		fiscalserv
Buildings (pool & other)	\$ 25,000		fiscalserv
Trucks (Bldg. insp., Bldg. mtnc., Dog Control)	\$ 20,000		fiscalserv
Aquatic Centre	\$ 47,000		fiscalserv
Leisure - Open Space	\$ 5,000		fiscalserv
Building Repairs	\$ 10,000		fiscalserv
Parks and Trails	\$ 125,000		fiscalserv
Tourism	\$ 5,000		fiscalserv
Election	\$ 25,000		fiscalserv
Transportation - Paving (Municipal 10%)	\$ 20,000		fiscalserv
Transportation - Storm Drainage	\$ 40,000		fiscalserv
Transportation - Gravel Program	\$ 10,000		fiscalserv
Transportation - Snow Clearing Roads	\$ 20,000		fiscalserv
Transportation - Traffic Lights	\$ 100,000		fiscalserv
Transportation - General Roads Contracts	\$ 133,000		fiscalserv
Growth Management Grant - Municipal Buildings, Land etc	\$ 412,000		fiscalserv
Growth Management Grant - Mount Uniacke	\$ 258,690		fiscalserv
Growth Management Grant - Sportsplex Area Rate	\$ 73,681		fiscalserv
Planning Studies	\$ 20,000		fiscalserv
Sportsplex Variance	\$ 10,577		fiscalserv
CAO's Office - Strategic plan signs		\$ (6,000)	fiscalserv
CAO's Office - Website Accessibility Initiatives		\$ (10,000)	fiscalserv
CAO's Office - Physician Recruitment		\$ (10,000)	fiscalserv
CAO's Office - Mount Uniacke Brand		\$ (6,000)	fiscalserv
CAO's Office - Staff Training		\$ (20,000)	fiscalserv
CAO's Office - Professional Fees		\$ (10,000)	fiscalserv
CAO's Office - Grant Safe Grad		\$ (7,000)	fiscalserv
CAO's Office - Accessibility Materials		\$ (6,000)	fiscalserv
COUNCIL - Training		\$ (5,000)	fiscalserv
COUNCIL - Familiarization Bus Tour		\$ (5,000)	fiscalserv

General Fund - OPERATING GL 9620 (Cont'd)	Budget 2025/2026		Cost Centre
	To Reserve	From Reserve	
COUNCIL - FCM Conference		\$ (17,000)	fiscalserv
COUNCIL - Beautification		\$ (11,000)	fiscalserv
CORP SERV - Infotech Hardware		\$ (42,800)	fiscalserv
CORP SERV - Cell Phone Replacement		\$ (5,000)	fiscalserv
CORP SERV - Telephone Contingency		\$ (23,000)	fiscalserv
CORP SERV - Microsoft Exchange Server Upgrade		\$ (15,000)	fiscalserv
CORP SERV - vSphere Foundation		\$ (13,000)	fiscalserv
CORP SERV - Service Management		\$ (10,000)	fiscalserv
CORP SERV - Cybersecurity Audit		\$ (56,000)	fiscalserv
CORP SERV - Program Review & DAR		\$ (40,000)	fiscalserv
CORP SERV - Disposal of Property Migration & Registry Fees		\$ (41,000)	fiscalserv
CORP SERV - Municipal Property Scoping		\$ (41,530)	fiscalserv
CORP SERV - Feasibility Study		\$ (20,000)	fiscalserv
CORP SERV - Commercial & Retail Market Analysis		\$ (35,000)	fiscalserv
CORP SERV - Transit Pre Pilot Implementation		\$ (24,219)	fiscalserv
CORP SERV - Physical Security Audit		\$ (60,000)	fiscalserv
FINANCE - Special Pension Payment		\$ (204,975)	fiscalserv
FINANCE - Sick Leave Actuarial		\$ (3,000)	fiscalserv
I&O - Organics Carts		\$ (80,000)	fiscalserv
I&O - Generator Setup for Admin/Main. Building		\$ (5,000)	fiscalserv
I&O - Painting Scale House (interior)		\$ (2,500)	fiscalserv
I&O - Security & Tilt Cameras		\$ (2,100)	fiscalserv
I&O - Fridge/Freezer Fenced Compound		\$ (4,700)	fiscalserv
I&O - Roofing Sed Pond		\$ (7,500)	fiscalserv
I&O - Ventilation		\$ (7,000)	fiscalserv
I&O - Snow Removal Roads		\$ (85,000)	fiscalserv
I&O - Flood Risk Mitigation Study		\$ (150,000)	fiscalserv
I&O - Asphalt Patching		\$ (50,000)	fiscalserv
I&O - Ditching		\$ (30,000)	fiscalserv
I&O - Sink hole repair		\$ (20,000)	fiscalserv
I&O - Storm Pond Mowing (BP and others)		\$ (10,000)	fiscalserv
P&D - Conference Registration (CIP)		\$ (4,280)	fiscalserv
P&D - Lantz Secondary Planning Strategy		\$ (50,000)	fiscalserv
P&D - Townsuite Implementation		\$ (11,185)	fiscalserv
P&D - Building Official		\$ (20,000)	fiscalserv
PRC - LEMC Facility Condition Assessment		\$ (34,000)	fiscalserv
PRC - Elmsdale Former School Operations (net of revenue)		\$ (67,618)	fiscalserv
PRC - Security Camera		\$ (7,000)	fiscalserv
PRC - Trailer		\$ (8,000)	fiscalserv
PRC - Accessibility Plan		\$ (30,000)	fiscalserv

General Fund - OPERATING GL 9620 (Cont'd)	Budget 2025/2026		Cost Centre
	To Reserve	From Reserve	
PRC - Recreation Facility Master Plan		\$ (10,000)	fiscalserv
PRC - Aquatic Wages		\$ (40,000)	fiscalserv
PRC - Aquatic Program Equipment		\$ (7,000)	fiscalserv
PRC - Kitchen Appliances		\$ (2,000)	fiscalserv
PRC - Picnic Tables Burntcoat		\$ (5,000)	fiscalserv
PRC - Electric Trimmers		\$ (2,000)	fiscalserv
Special Pension Payments	\$ 30,000		fiscalserv
RCMP		\$ (200,000)	fiscalserv
Waste Management Fee		\$ (282,009)	fiscalserv
Balloon Payment Hospital		\$ (115,906)	fiscalserv
Adjustment wages & benefits for assumed start dates		\$ (58,606)	fiscalserv
Transfer to (from) Contingency		\$ (8,362)	fiscalserv
Total FISCALSERV GL 9620		\$ (504,342)	

General Fund - OPERATING GL 9620 (Cont'd)			
Emergency Fire Grant Reserve	\$ 15,452		fireexp
Self-insuring TMR2 Radios	\$ 3,000		fireexp
Traumatic Event Counselling Fund	\$ 3,900		fireexp
Common Training Facility	\$ 20,000		fireexp
Total FIREEXP GL 9620	\$ 42,352		
Building repairs - LMC	\$ 20,000		rescntrexp
Total RESCNTREXP GL 9620	\$ 20,000		

General CAPITAL OUT OF REVENUE - GL 9630			
Parks/Playgrounds	\$ 60,000		fiscalserv
Total FISCALSERV GL 9630	\$ 60,000		

Other Lights - Operating Reserve GL 9620	\$ 24,082		fisclights
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Urban Service Rate Reserve Transfers	Budget 2025/2026		Cost Centre
General Fund - CAPITAL GL 9610	To Reserve	From Reserve	
Gas Tax Funds for Sidewalk/Sewer Debt		\$ (426,300)	fiscalcsr
Total FISCAL CSR GL 9610		\$ (426,300)	

USR - OPERATING 9620			
Sidewalk Balloon Payments	\$ 130,000		fiscalcsr
Sidewalk Debt P&I Savings	\$ 164,400		fiscalcsr
Pump Upgrade - Multiple Lift Stations	\$ 104,000		fiscalcsr
Regl Sewer Hook Up Fees to Operating Reserve	\$ 44,200		fiscalcsr
Lagoon Vegetative Growth	\$ 6,000		fiscalcsr
Wastewater Truck	\$ 30,000		fiscalcsr
Milford Wastewater Effluent Discharge	\$ 50,000		fiscalcsr
Wastewater Expenditures	\$ 60,000		fiscalcsr
Survey LS Space		\$ (30,000)	fiscalcsr
Surface Aerator Rental		\$ (50,000)	fiscalcsr
School Road Demolition		\$ (20,000)	fiscalcsr
Blower Maintenance		\$ (30,000)	fiscalcsr
Provincial Invoices		\$ (10,000)	fiscalcsr
Sludge Optimization Check		\$ (20,000)	fiscalcsr
Plant Video Cameras		\$ (8,000)	fiscalcsr
Electrical Room Heat		\$ (7,000)	fiscalcsr
Plant Video Cameras		\$ (12,000)	fiscalcsr
Municipal Facilities Signage		\$ (6,000)	fiscalcsr
Sidewalks - TWSI		\$ (10,000)	fiscalcsr
Sidewalks - Snow Removal		\$ (40,000)	fiscalcsr
Regional Sewer Debt		\$ (99,304)	fiscalcsr
Transfer to (from) Contingency	\$ 5,167		fiscalcsr
Total FISCAL CSR GL 9620	\$ 251,463		

