

Overview of the 25/26 Budget Topics, Dates and Process

Scheduled Dates for 25/26 Budget Review/Discussion with Council

- January 21st
- January 30th
- February 6th
- February 11th
- February 13th
- February 18th
- More dates if needed



MEH Budget Process

Process	Timeframe
Senior Managers review Strategic Direction	October
Departments begin work on Business Planning	October/November
Departments prepare Capital Budget requests	October/November
Departments meet with Finance	Mid to Late November
Departments meet with CAO & Finance	Mid December
Finance work on global budgets and budget assumptions	December & January
Assessment Roll from PVSC loaded into SAP software - Run bill simulation to get area rate revenue growth	Late December to mid January
Staff preparation and CAO Review of proposed business plans, draft Operating Budget, draft Capital Budget and draft Water Utility Budget	January to February
Staff and CAO review draft budget documents with Council Members	Late January , February and possibly later



Budget Topics – 25/26 Operating Budget

- Draft Operating Budget
- Draft Tax Rates
- Draft Business Plans
- East Hants Vs West Hants Tax Rates
- DRF and Community Grants (Jo)
- Fire Department Levies
- Sportsplex Facility Revitalization, Rates Review (Scott)
- Sportsplex Revenue, Expenditures, Area Rate
- Adjustments to Draft Budget



Budget Topics – Non Operating Budget Issues

- Five Year Capital Budget
- Water Utility Budget



MEH Budget Process Outputs

- Approved Annual Operating Budget
- Approved Annual Tax Rates
- Approved Annual Operating Budget for the Water Utility
- Approved Five Year Capital Budget
- Annual Business Plan Document



2025/2026 Operating Budget



Tax Billing Process

- Assessment Filed Roll from PVSC uploaded to SAP in January
 - Confirm budget numbers and area tax rates
- Interim Tax Bill posted, printed and mailed in late March
 - Due June 1st
 - Calculation: LAST YEAR'S FINAL BILL X 50%
- Final Tax Bill posted, printed and mailed in late July
 - Due October 1st
 - Calculation: (Assessments x Tax Rates) + (# Dwellings x Waste Management Fee)
 - Can only adjust on appeal with PVSC



Tax 101 - Assessments

- Responsibility to Assess Properties is NOT Municipal
 - Property Valuation Services Corporation (PVSC) provides the files roll

	Taxable Value	Exempt Value	Assessed Value	Capped Assessment	Value Difference	Acreage
01: RESIDENTIAL TAXABLE	\$298,600		\$298,600	\$253,000	\$45,600	

- Types of Assessment
 - Residential Code 01
 - Resource Code 03
 - Commercial Code 02
- Dwelling Unit information from PVSC
- The Capped Assessment Program (CAP) rate is based on the Nova Scotia Consumer Price Index. For 2025 assessments the CAP rate is 1.5%.



Tax 101 – Assessments

- Other Types of Revenue Generating Assessment
 - Forest < 50,000 acres</p>
 - Forest > 50,000 acres
 - Wind Farm Tax (assessed based on megawatts)
 - Farm Property Acreage (paid by Province)

	Taxable Value	Exempt Value	Assessed Value	Capped Assessment	Value Difference	Acreage
25: RESOURCE FARM (EXEMPT)		\$62,300	\$62,300	\$62,300		35
27: RESOURCE FOREST		\$32,400	\$32,400	\$32,400		45
Totals		\$94,700	\$94,700	\$94,700		80

- Grants in Lieu of Taxes
 - Crown Land
 - Federal
 - Provincial





- General Tax Rate
 - RCMP & Other Protective Services
 - Animal control, EMO, HAZMAT and EHGSR grants, Bldg. Inspection, etc.
 - Provincial Transfers
 - Education, Regional Libraries
 - PVSC
 - General Administration
 - Council, CAOs Office, HR, Corporate Services, Finance, Information Services (Technology & Information Management), Buildings & Properties, Procurement, Engineering Services
 - Economic & Business Development
 - Industrial Parks and Economic Attraction & Retention activities
 - Parks, Recreation & Culture
 - Aquatics, Library Facilities, Tourism, Park Development, Community Grant Programs
 - Planning & Development
 - Roads & Operations



Waste Management Fee

 Waste Management is a General expense (charged to entire municipality)



- Waste Management includes:
 - Waste, Recycling and Compost
 - collection, transportation and processing contracts
 - Waste Management Center
 - Operations, Debt, Environmental Monitoring, Post closure costs, Reserve transfers
 - Household Hazardous Waste programs
- Charged per Dwelling Unit (DU) as reported on filed roll (PVSC) The rate has been increased from \$220 to \$230 per DU.

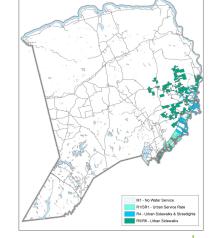
Area Rates

- Charged based on Assessment
- For Services relating ONLY to that area
- Each accounted for separately
 - Income Statement
 - Surplus/Deficits, balance to Reserve
- Rates Include:
 - Urban Service Rate
 - Streetlights
 - Rawdon, Mt Uniacke
 - Sportsplex
 - Mt Uniacke Recreation Rate

Urban Service Rate

- Rate per \$100 of assessment
 - Shubenacadie & Milford pay surcharge (lower assessments)
 - Milford pays for wastewater through area rate
- Streetlights
- Sidewalks
- Hydrants Paid to Water Utility
- Contribution from outside of serviced area for streetlights and sidewalks
 - R4, R5, R6
- Wastewater Management Fee
 - Charged based on water consumption
 - Not charged to homes in Milford (no water service)
 - Proposed rate has not changed at \$2.40 per m³





East Hants - Assessment CAP

CAP Rate = 1.5%

- 2021 Taxable assessment loss \$178M
- 2022 Taxable assessment loss \$250M
- 2023 Taxable assessment loss \$497M
- 2024 Taxable assessment loss \$964M
- 2025 Taxable assessment loss \$1.23B

Approx.
82% of
Residential
properties
capped in
EH

\$1.23B in capped assessment equals \$9.8M in tax revenue (at 2024/2025 rates)

Approximately 25¢ of 2024/2025 proposed tax rate





Reality: Municipalities need revenue to provide municipal services.

Reality: In 2024 the residential tax rate was 80¢ per \$100 of assessment instead of the 55¢ it would be if everyone paid taxes based on their market assessment.

Pg. 6 Assessment Overview

Overall Growth (net of exemptions): 9.04% (2024:11.66%)

• Residential:

8.96% (2024: 10.90%)

• Resource:

3.20% (2024: 15.74%)

Commercial:

12.37% (2024: 20.85%)

\$22.8 million increase from 2024

(\$) Change in Assessments

2025 Assessments

Less: Bylaw F-400 Exempt Properties

2025 Taxable Assessments Less: 2024 Assessments

ess. 2024 Assessifier

2024 Assessments

Less: Bylaw F-400 Exempt Properties

2024 Taxable Assessments

Increase in Taxable Assessments from 2024 to 2025

Percentage of Assessment Increase, Net of Bylaw Exemptions

	Residential		Resource		Commercial			Total		
Ī	\$	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		

8.96%	3.20%	12.37%	



Operating Budget - Assessments

Residential

- Growth, net of exempt properties, 8.96%
- New Assessment: \$215,819,800
 - New properties: \$11.1 Million
 - 5% of the growth (2024: 14%)
 - Existing properties: \$204.7 Million 95% of the growth
 - 281 new dwelling units (2024: 212)
 - CAP 1.5% (2024: 3.2%)
 - Sale of properties remove the CAP
 - 10,187 from 10,177 capped residential accounts (+10)



Operating Budget - Assessments

Commercial pg. 6

- Increase in assessment
 - Net of exempt properties
 - Community halls, NFP properties, Water Utility
 - 12.37% increase (2024 20.85% increase)
 - \$22.8 million increase (2024 \$31.8 million increase)
- No Rate Change in draft document

TOP 10 COMMERCIAL TAXABLE ASSESSMENTS – 2025

Name	District	Location	Assessment
SOBEYS CAPITAL INCORPORATED	2	56 HWY MASON LANE LOT 2-B ELMSDALE	21,253,700
ATLAS STRUCTURAL SYSTEMS LIMITED	8	66 ALICIA SCOTT AVE LOT RL-1A MOUNT UN	10,646,100
THE SHAW GROUP LIMITED	7	1101 DR HIGHWAY 2 PARCEL Z2X PORT LANTZ	8,355,400
CORRIDOR COMMUNITY OPTIONS SOCIETY	2	201 PARK RD LOT 79-80 ELMSDALE	6,829,900
CP REIT NS PROPERTIES LIMITED	2	295 RD HIGHWAY 214 LOT A-2 ELMSDALE	5,697,400
COPART CANADA INC.	2	128 RD PARK RD LOT 85-2 ELMSDALE	4,462,300
VICTORY PROPERTY HOLDINGS INC.	8	40 ALICIA SCOTT AVE LOT 10 MOUNT UNIAC	2,904,400
ELMSDALE LUMBER COMPANY LIMITED	2	HWY 604B HIGHWAY 2 LOT 04-1ABCD ELMSDA	2,561,000
L & R PROPERTY MANAGEMENT LTD.	2	550 HWY HIGHWAY 2 LOT Y-EL-2 ELMSDALE	2,492,700
DICE-DESIGN IMPORT CONSULTING EXPERTS LI	8	LADY MARY WAY LOT 6 MOUNT UNIACKE	2,262,900

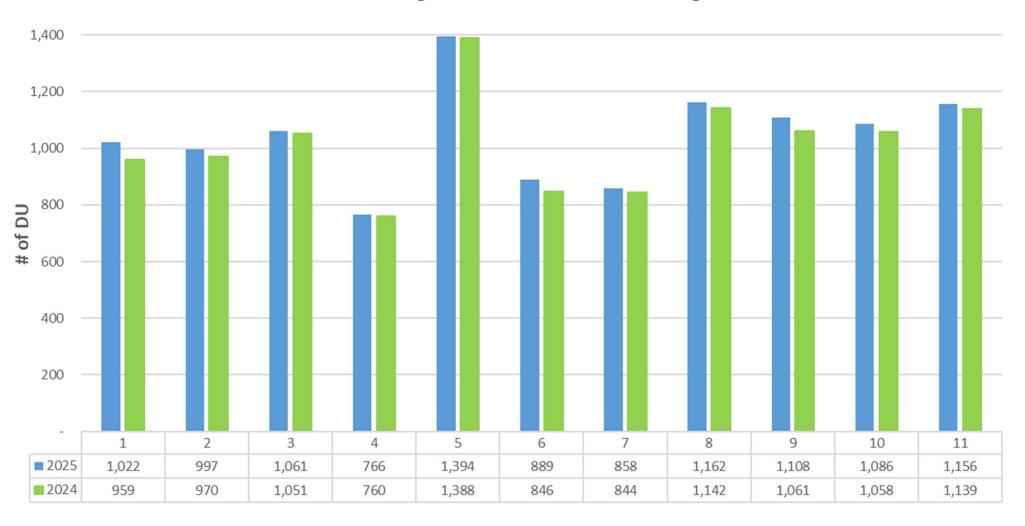
Dwelling Units

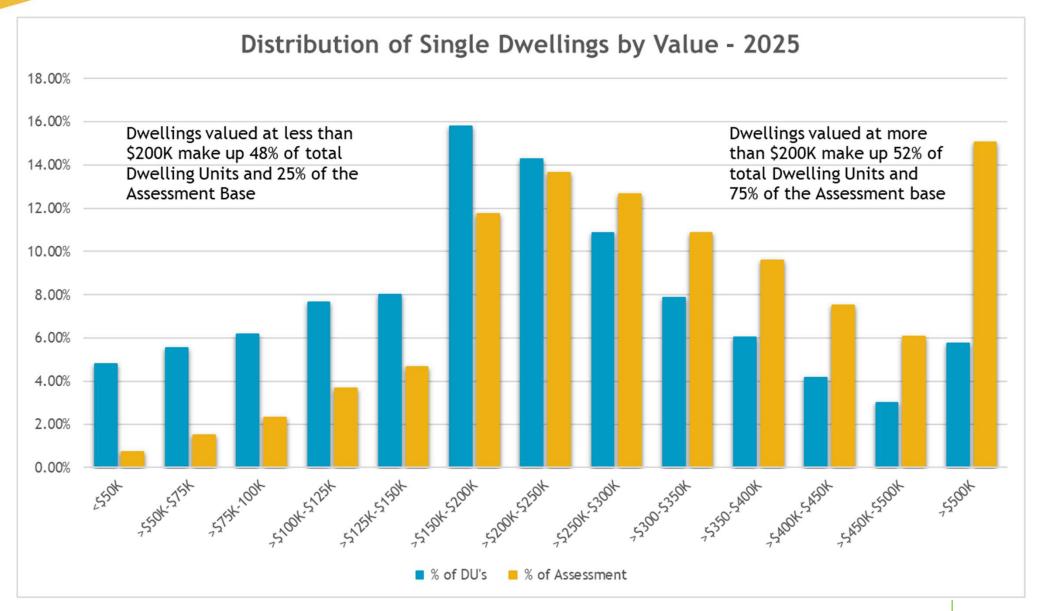
DU additions:

- 63 units : Enfield Centre (1)
- 27 units: Elmsdale (2)
- 10 units : Nine Mile River-Belnan (3)
- 6 units: Shubenacadie-Indian Brook (4)
- 6 units: Maitland-Noel Shore (5)
- 43 units: North Lantz-Milford (6)
- 14 units: South Lantz (7)
- 20 units: Mount Uniacke-South Rawdon (8)
- 47 units: South Uniacke (9)
- 28 units: Enfield-Grand Lake (10)
- 17 units: Rawdon-Kennetcook (11)



Dwelling Units - Year over Year Change





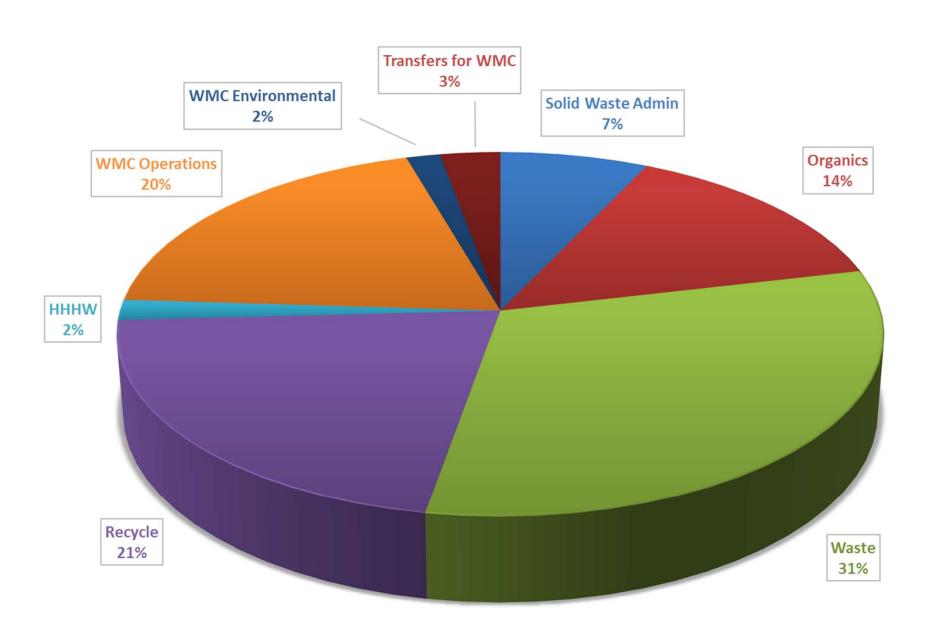
Proposed General Tax Rates pg. 20

- Residential Tax Rate \$0.795
 - Decrease 0.5 of a cent
- Resource Tax Rate \$0.795
 - Decrease 0.5 of a cent
- Commercial Tax Rate \$2.57
 - No Change
- Waste Management Services Fee (increase \$10)
 - \$230 per dwelling unit

Proposed Tax Rates pg. 20

- Waste Management Services Fee (\$10 increase)
 - \$230 per dwelling unit
 - Commercial receives service, paid in Commercial Rate
 - Actual break even is approximately \$255 per Dwelling Unit
 - \$282,009 projected to be transferred from reserves
 - Proposing to increase the rate by \$10 for 2025/2026 to better align with the true cost of the service

Waste Management Costs Breakdown



How does it all add up? pg. 16

Amount to be Raised \$ 29,973,956 (for Municipal Services) Commercial Rate - \$2.57 (no change) \$ 5,867,439 20% Residential Rate - \$0.795 (\$0.005 decr.) \$ 20,863,787 70% Resource Rate - \$ 0.795 (\$0.005 decr.) \$ 587,298 2% Waste Management Rate - \$230 (\$10 incr.) \$ 2,647,070 9% Transfer from Reserves 8,362 \$ 29,973,956 **Total**



Tax Revenue pg. 16

- Amount to be raised from taxation
 - **\$2,528,429** (down from \$2,619,735 in 2024)
 - Some reliance on reserve transfers
- Revenue increase from Assessment Growth
 - Keeping tax rates static would generate
 \$2,478,680 (2024: \$2,845,202; CAP 3.2%)

In 2025/2026 one cent on the tax rate raises:

- Residential/Resource = \$269,825 (2024: \$247,998)
- Commercial = \$22,831 (2024: \$19,980)

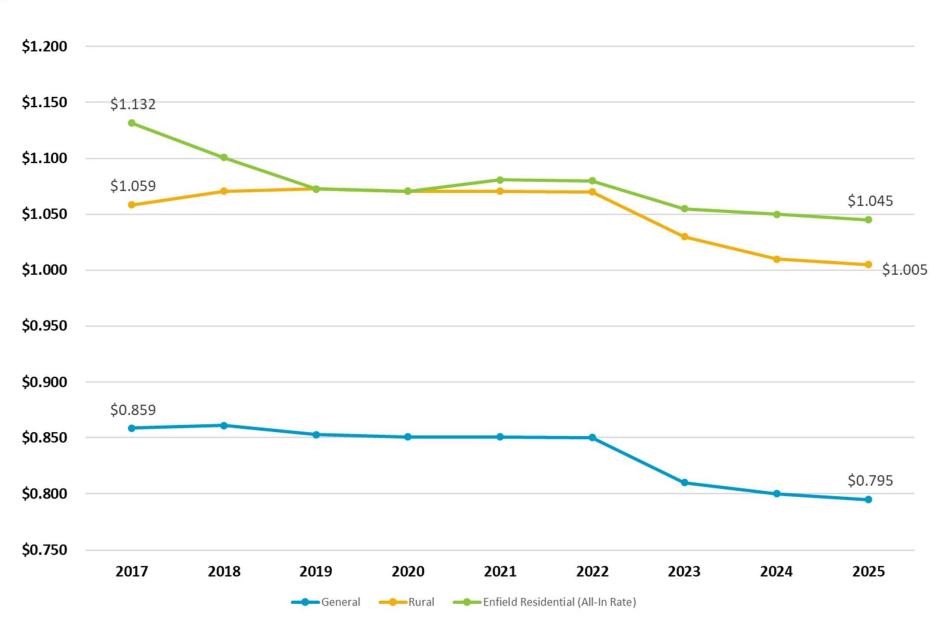
GTR 5 Year Actual Tax Rates

- 2020 \$0.8507
- 2021 \$0.8507
- 2022 \$0.8500
- 2023 \$0.8100
- 2024 \$0.8000
- 2025 **\$0.7950** (Proposed)

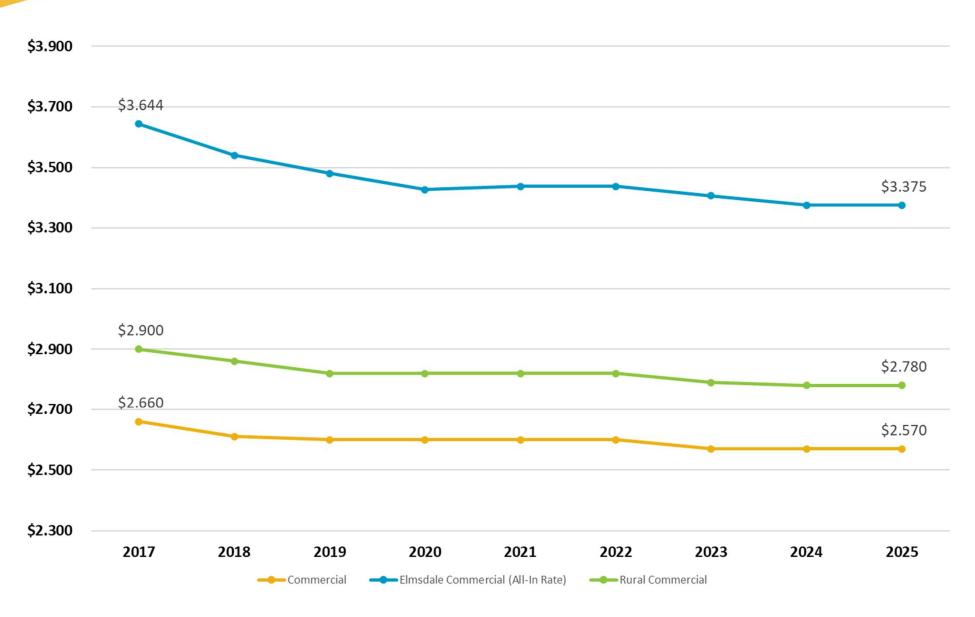
One Cent Raises By District

District	Residential/ Resource		1		% of total	C	ommercial	% of total Comm.
1 Enfield Centre	\$	25,989	10%	\$	405	2%		
2 Elmsdale	\$	24,560	9%	\$	10,262	45%		
3 Nine Mile River-Belnan	\$	29,098	11%	\$	1,493	7%		
4 Shubenacadie-Indian Brook	\$	14,416	5%	\$	1,194	5%		
5 Maitland-Noel Shore	\$	18,917	7%	\$	781	3%		
6 North Lantz-Milford	\$	19,273	7%	\$	636	3%		
7 South Lantz	\$	21,281	8%	\$	1,135	5%		
8 Mount Uniacke-South Rawdon	\$	31,473	11%	\$	5,042	22%		
9 South Uniacke	\$	32,389	12%	\$	243	1%		
10 Enfield-Grand Lake	\$	33,778	13%	\$	1,047	5%		
11 Rawdon-Kennetcook	\$	18,651	7%	\$	594	3%		
	\$	269,825		\$	22,831			

Residential Tax Rate Trends: 2017-2025 (proposed) General Rates and All-In Rates



Commercial Tax Rate Trends: 2017-2025 (proposed) General Rates and All-In Rates



GTR Budget to Budget Comparison pg. 14

\$ 1,457,619 Due to Departmental Budgets Increase in General Revenue \$ (541,270) (admin fees, DTT, Provincial GIL) 13,408 Fire Revenue & Expenses 1,546,348 Transfers & Appropriations (RCMP, Education, debt) 52,324 Transfers to Reserves (balloon payments, excluding transfers related to Departmental Budgets) Shortfall 2,528,429

SIGNIFICANT GTR VARIANCES – PAGE 14 OF TAX ANALYSIS

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



Discussed during review of Department Business Plans



OVERALL INCREASE IN NON-DEPARTMENTAL REVENUE \$541,270

(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)

OVERALL INCREASE IN TRANSFERS & APPROPRIATIONS (NET OF RESERVES TRANSFERS) \$1,546,348

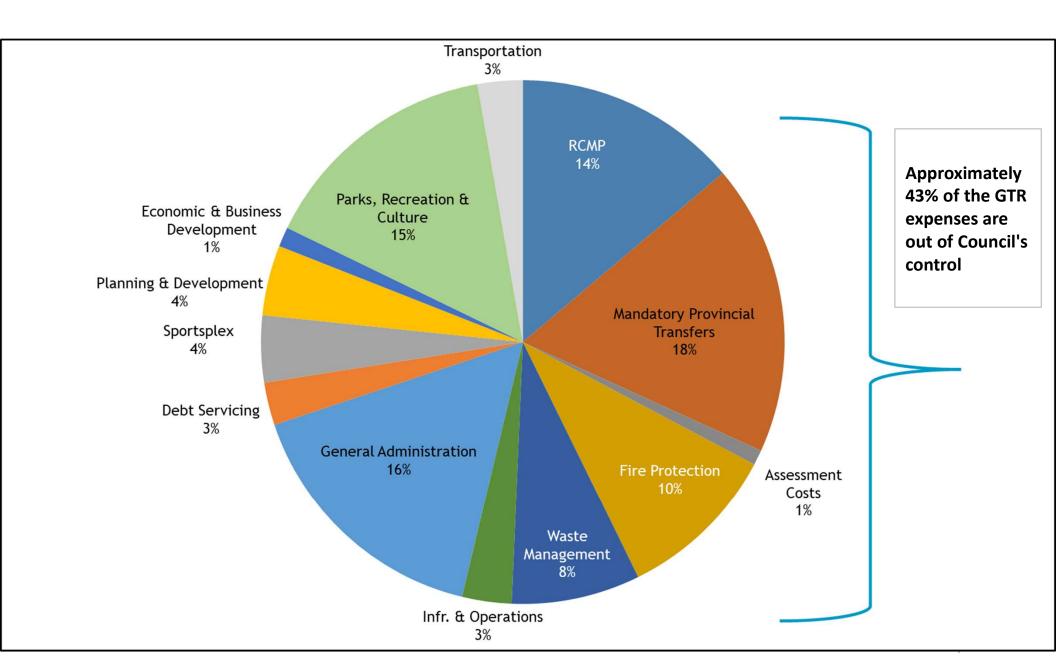
INCREASES / (DECREASES) IN TRANSFERS & APPROPRIATIONS	
Fire Department Levy Revenue & Expenses:	
Fire Protection Revenue (due to assessment increase)	(\$357,337)
Increase in Fire Protection Expense (levy paid to fire departments)	\$357,337
Growth Management Grant (Rural fire departments & based on Budget 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

OVERALL INCREASE IN TRANSFERS TO RESERVES \$52,324

[Excluding (\$394,743)in Department Variances]

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	\$106,615
Decrease in transfers to reserves - Sportsplex	(\$291,633)
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), & Professional 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

2025/2026 Budgeted Spending by Type – General Operations



Let's Talk Tax Burden

- General Tax Burden pg. 17
 - General Tax Rate
 - DU Fee
- All In Total Tax Burden pg. 18-19

(Assessments x General Tax Rate(s)) (Assessments x Area Rate(s)) (# Dwellings x Waste Mgmnt Fee) Tax Bill (Cubic Metres of Water x Wastewater Management Fee)

Total Tax Burden

Adjusted Reside Assess	ential	General	Tax	k Rate		General Tax Rate Burden										
2024	2025	2024		2025	2024		2024 er DU	2024 Total		2025		025 - DU	2025 Total	% Increase	\$ In	crease
\$ 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	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	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	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	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	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	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	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	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	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	1,034.63	\$	230	\$ 4,264.63	1.06%	\$	44.63
\$ 550,000	\$ 558,250	\$ 0.8000	\$	0.7950	\$ 4,400.00	\$	220	\$ 4,620.00	\$ 4	1,438.09	\$	230	\$ 4,668.09	1.04%	\$	48.09
\$ 600,000	\$ 609,000	\$ 0.8000	\$	0.7950	\$ 4,800.00	\$	220	\$ 5,020.00	\$ 4	1,841.55	\$	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



Tax Burden – Including Area Rates pg. 18

District	Assess	sment	Total Tax	x Burden	0/ In avance	Ć In avo sao
District	2024	2025	2024	2025	% Increase	\$ increase
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	\$ 100,000	\$ 101,500	\$ 1,780.00	\$ 1,802.93	1.29%	\$ 22.93
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)	\$ 100,000	\$ 101,500	\$ 1,270.00	\$ 1,290.68	1.63%	\$ 20.68
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	\$ 100,000	\$ 101,500	\$ 1,590.00	\$ 1,635.78	2.88%	\$ 45.78
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)	\$ 100,000	\$ 101,500	\$ 1,270.00	\$ 1,290.68	1.63%	\$ 20.68
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 Partially Serviced	\$ 200,000	\$ 203,000	\$ 2,180.00	\$ 2,209.25	1.34%	_ •
Enfield Partially Serviced	\$ 300,000	\$ 304,500	\$ 3,160.00	\$ 3,198.88	1.23%	
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
Enfield/Lantz/Elmsdale Serviced	\$ 200,000	\$ 203,000	\$ 2,680.00	\$ 2,711.35	1.17%	\$ 31.35
Enfield/Lantz/Elmsdale Serviced	\$ 300,000	\$ 304,500	\$ 3,730.00	\$ 3,772.03	1.13%	\$ 42.03
Enfield/Lantz/Elmsdale Serviced	\$ 400,000	\$ 406,000	\$ 4,780.00	\$ 4,832.70	1.10%	\$ 52.70
Enfield/Lantz/Elmsdale Serviced	\$ 500,000	\$ 507,500	\$ 5,830.00	\$ 5,893.38	1.09%	\$ 63.38
Elmsdale Partially Serviced	\$ 200,000	\$ 203,000	\$ 2,260.00	\$ 2,290.45	1.35%	\$ 30.45
Elmsdale Partially Serviced	\$ 300,000	\$ 304,500	\$ 3,280.00	\$ 3,320.68	1.24%	
Elmsdale Partially Serviced	\$ 400,000	\$ 406,000	\$ 4,300.00	\$ 4,350.90	1.18%	\$ 50.90
Elmsdale Partially Serviced	\$ 500,000	\$ 507,500	\$ 5,320.00	\$ 5,381.13	1.15%	\$ 61.13

Historical Tax Burden - General Tax Rate

			 . 2 3.1 3.3 11												
	Asses	sment	General Tax Rate			G	eneral Ta	ax E	Burden	5 Y	ear		Per `	Year	
	2021	2025	2021		2025		2021		2025	% CHANGE	\$ C	HANGE	% CHANGE	\$ C	HANGE
Rural	\$ 100,000	\$ 118,906	\$ 0.8507	\$	0.7950	\$	1,071	\$	1,175	9.77%	\$	105	1.95%	\$	21
Rural	\$ 200,000	\$ 237,811	\$ 0.8507	\$	0.7950	\$	1,921	\$	2,121	10.37%	\$	199	2.07%	\$	40
Rural	\$ 300,000	\$ 356,717	\$ 0.8507	\$	0.7950	\$	2,772	\$	3,066	10.60%	\$	294	2.12%	\$	59
Mt. Uniacke	\$ 200,000	\$ 237,811	\$ 0.8507	\$	0.7950	\$	1,921	\$	2,121	10.37%	\$	199	2.07%	\$	40
Mt. Uniacke	\$ 300,000	\$ 356,717	\$ 0.8507	\$	0.7950	\$	2,772	\$	3,066	10.60%	\$	294	2.12%	\$	59
Mt. Uniacke	\$ 400,000	\$ 475,622	\$ 0.8507	\$	0.7950	\$	3,623	\$	4,011	10.72%	\$	388	2.14%	\$	78
Mt. Uniacke	\$ 500,000	\$ 594,528	\$ 0.8507	\$	0.7950	\$	4,474	\$	4,956	10.80%	\$	483	2.16%	\$	97
Shubie Serviced	\$ 100,000	\$ 118,906	\$ 0.8507	\$	0.7950	\$	1,071	\$	1,175	9.77%	\$	105	1.95%	\$	21
Shubie Serviced	\$ 200,000	\$ 237,811	\$ 0.8507	\$	0.7950	\$	1,921	\$	2,121	10.37%	\$	199	2.07%	\$	40
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 118,906	\$ 0.8507	\$	0.7950	\$	1,071	\$	1,175	9.77%	\$	105	1.95%	\$	21
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 237,811	\$ 0.8507	\$	0.7950	\$	1,921	\$	2,121	10.37%	\$	199	2.07%	\$	40
Milford Serviced	\$ 100,000	\$ 118,906	\$ 0.8507	\$	0.7950	\$	1,071	\$	1,175	9.77%	\$	105	1.95%	\$	21
Milford Serviced	\$ 200,000	\$ 237,811	\$ 0.8507	\$	0.7950	\$	1,921	\$	2,121	10.37%	\$	199	2.07%	\$	40
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 118,906	\$ 0.8507	\$	0.7950	\$	1,071	\$	1,175	9.77%	\$	105	1.95%	\$	21
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 237,811	\$ 0.8507	\$	0.7950	\$	1,921	\$	2,121	10.37%	\$	199	2.07%	\$	40
Enfield Serviced	\$ 200,000	\$ 237,811	\$ 0.8507	\$	0.7950	\$	1,921	\$	2,121	10.37%	\$	199	2.07%	\$	40
Enfield Serviced	\$ 300,000	\$ 356,717	\$ 0.8507	\$	0.7950	\$	2,772	\$	3,066	10.60%	\$	294	2.12%	\$	59
Enfield Serviced	\$ 400,000	\$ 475,622	\$ 0.8507	\$	0.7950	\$	3,623	\$	4,011	10.72%	\$	388	2.14%	\$	78
Enfield Partially Serviced	\$ 200,000	\$ 237,811	\$ 0.8507	\$	0.7950	\$	1,921	\$	2,121	10.37%	\$	199	2.07%	\$	40
Enfield Partially Serviced	\$ 300,000	\$ 356,717	\$ 0.8507	\$	0.7950	\$	2,772	\$	3,066	10.60%	\$	294	2.12%	\$	59
Enfield Partially Serviced	\$ 400,000	\$ 475,622	\$ 0.8507	\$	0.7950	\$	3,623	\$	4,011	10.72%	\$	388	2.14%	\$	78
Lantz/Elmsdale Serviced	\$ 200,000	\$ 237,811	\$ 0.8507	\$	0.7950	\$	1,921	\$	2,121	10.37%	\$	199	2.07%	\$	40
Lantz/Elmsdale Serviced	\$ 300,000	\$ 356,717	\$ 0.8507	\$	0.7950	\$	2,772	\$	3,066	10.60%	\$	294	2.12%	\$	59
Lantz/Elmsdale Serviced	\$ 400,000	\$ 475,622	\$ 0.8507	\$	0.7950	\$	3,623	\$	4,011	10.72%	\$	388	2.14%	\$	78
Elmsdale Partially Serviced	\$ 200,000	\$ 237,811	\$ 0.8507	\$	0.7950	\$	1,921	\$	2,121	10.37%	\$	199	2.07%	\$	40
Elmsdale Partially Serviced	\$ 300,000	\$ 356,717	\$ 0.8507	\$	0.7950	\$	2,772	\$	3,066	10.60%	\$	294	2.12%	\$	59
Elmsdale Partially Serviced	\$ 400,000	\$ 475,622	\$ 0.8507	\$	0.7950	\$	3,623	\$	4,011	10.72%	\$	388	2.14%	\$	78



Historical Tax Burden - All-In Rates

	Assessment			Total Tax Rate				Total Tax	Bu	rden	5 Y	ear		Per Year		
District	2021	2025		2021		2025		2021		2025	% CHANGE	\$ C	HANGE	% CHANGE	\$ C	HANGE
Rural	\$ 100,000	\$ 118,906	\$	1.0707	\$	1.0050	\$	1,291	\$	1,425	10.41%	\$	134	2.08%	\$	27
Rural	\$ 200,000	\$ 237,811	\$	1.0707	\$	1.0050	\$	2,361	\$	2,620	10.95%	\$	259	2.19%	\$	52
Rural	\$ 300,000	\$ 356,717	\$	1.0707	\$	1.0050	\$	3,432	\$	3,815	11.16%	\$	383	2.23%	\$	77
Mt. Uniacke	\$ 200,000	\$ 237,811	\$	1.0033	\$	0.9398	\$	2,227	\$	2,465	10.70%	\$	238	2.14%	\$	48
Mt. Uniacke	\$ 300,000	\$ 356,717	\$	1.0033	\$	0.9398	\$	3,230	\$	3,582	10.91%	\$	353	2.18%	\$	71
Mt. Uniacke	\$ 400,000	\$ 475,622	\$	1.0033	\$	0.9398	\$	4,233	\$	4,700	11.02%	\$	467	2.20%	\$	93
Mt. Uniacke	\$ 500,000	\$ 594,528	\$	1.0033	\$	0.9398	\$	5,237	\$	5,817	11.09%	\$	581	2.22%	\$	116
Shubie Serviced	\$ 100,000	\$ 118,906	\$	1.3407	\$	1.1950	\$	1,891	\$	2,011	6.36%	\$	120	1.27%	\$	24
Shubie Serviced	\$ 200,000	\$ 237,811	\$	1.3407	\$	1.1950	\$	3,231	\$	3,432	6.20%	\$	200	1.24%	\$	40
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 118,906	\$	1.1007	\$	1.0450	\$	1,321	\$	1,473	11.50%	\$	152	2.30%	\$	30
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 237,811	\$	1.1007	\$	1.0450	\$	2,421	\$	2,715	12.13%	\$	294	2.43%	\$	59
Milford Serviced	\$ 100,000	\$ 118,906	\$	1.3957	\$	1.3850	\$	1,616	\$	1,877	16.16%	\$	261	3.23%	\$	52
Milford Serviced	\$ 200,000	\$ 237,811	\$	1.3957	\$	1.3850	\$	3,011	\$	3,524	17.01%	\$	512	3.40%	\$	102
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 118,906	\$	1.1007	\$	1.0450	\$	1,321	\$	1,473	11.50%	\$	152	2.30%	\$	30
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 237,811	\$	1.1007	\$	1.0450	\$	2,421	\$	2,715	12.13%	\$	294	2.43%	\$	59
Enfield Serviced	\$ 200,000	\$ 237,811	\$	1.0807	\$	1.0450	\$	2,711	\$	3,075	13.41%	\$	364	2.68%	\$	73
Enfield Serviced	\$ 300,000	\$ 356,717	\$	1.0807	\$	1.0450	\$	3,792	\$	4,318	13.86%	\$	526	2.77%	\$	105
Enfield Serviced	\$ 400,000	\$ 475,622	\$	1.0807	\$	1.0450	\$	4,873	\$	5,560	14.11%	\$	687	2.82%	\$	137
Enfield Partially Serviced	\$ 200,000	\$ 237,811	\$	1.0287	\$	0.9750	\$	2,277	\$	2,549	11.91%	\$	271	2.38%	\$	54
Enfield Partially Serviced	\$ 300,000	\$ 356,717	\$	1.0287	\$	0.9750	\$	3,306	\$	3,708	12.16%	\$	402	2.43%	\$	80
Enfield Partially Serviced	\$ 400,000	\$ 475,622	\$	1.0287	\$	0.9750	\$	4,335	\$	4,867	12.28%	\$	533	2.46%	\$	107
Lantz/Elmsdale Serviced	\$ 200,000	\$ 237,811	\$	1.1007	\$	1.0450	\$	2,751	\$	3,075	11.77%	\$	324	2.35%	\$	65
Lantz/Elmsdale Serviced	\$ 300,000	\$ 356,717	\$	1.1007	\$	1.0450	\$	3,852	\$	4,318	12.09%	\$	466	2.42%	\$	93
Lantz/Elmsdale Serviced	\$ 400,000	\$ 475,622	\$	1.1007	\$	1.0450	\$	4,923	\$	5,560	12.95%	\$	637	2.59%	\$	127
Elmsdale Partially Serviced	\$ 200,000	\$ 237,811	\$	1.0707	\$	1.0150	\$	2,361	\$	2,644	11.96%	\$	282	2.39%	\$	56
Elmsdale Partially Serviced	\$ 300,000	\$ 356,717	\$	1.0707	\$	1.0150	\$	3,432	\$	3,851	12.20%	\$	419	2.44%	\$	84
Elmsdale Partially Serviced	\$ 400,000	\$ 475,622	\$	1.0707	\$	1.0150	\$	4,503	\$	5,058	12.32%	\$	555	2.46%	\$	111



Urban Service Rates pg. 26

ASSESSMENT VALUES AND RATES	Rate	Cui	rrent USR Rates		posed rease/		oposed 25/2026	
	Code			(Dec	crease)	USR Rates		
Residential Serviced Levy 1 cent raise (R1-SR1-M1)			\$99,985					
Regional Residential USR	R1	\$	0.070			\$	0.070	
Shubie Residential USR	SR1	\$	0.190			\$	0.190	
Milford Residential USR	MR1	\$	0.360	\$	0.020	\$	0.380	
Regional/Shubie Commercial USR	R2	\$	0.625			\$	0.625	
Milford Commercial USR	MR2	\$	1.200			\$	1.200	
Enfield/Elmsdale SL/SW	R4	\$	0.040			\$	0.040	
Milford - SL/SW	R4	\$	0.040			\$	0.040	
Shubenacadie - SL/SW	R4	\$	0.040			\$	0.040	
Milford - SW	R5	\$	0.020			\$	0.020	
Shubenacadie - SW	R6	\$	0.020			\$	0.020	

Sportsplex Rate

2025/2026 Taxable Assessments = \$1,751,705,100

Revenue Raised by Proposed 4 ¢ = \$700,682

Rate Set in 2025/2026 = \$ 0.04/\$100 of assessment

Projecting 2025/2026 = \$10,577 to Reserve

Growth Management Grant = \$73,681

No rate change is proposed in this draft budget

Rate was increased to 4¢ per \$100 in 2021/2022

 excess funds in reserve to be used for future debt, major capital repairs, etc.

Sportsplex Operations pg. 30

East Hants Sportsplex		2024/	202	25	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	



Other tax rates pg. 28

- Other Streetlight Rates (pg. 28-29)
 - Mount Uniacke:
 - Park/Subdivision (L9) No Change @ 2.0 cents
 - Safety (L10) No change @ 0.38 of a cent
 - Rawdon (L8) No change @ 4.3 cents
 - Milford Area Rate No change @ 12.5 cents

Fire Departments pg. 30

Department	Estimated Assessment 25/26 as per Simulation		Estimated Levy 25/26	Actual Levy 24/25	Difference in Levy 24/25 & 25/26		Growth nagement 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	\$ 586,309	\$ 549,567	\$ 36,742	\$	-	0.14	0.14
Lantz	\$	322,534,600	\$ 451,548	\$ 395,548	\$ 56,000	\$	-	0.14	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			\$ 4,437,761	\$ 4,074,513	\$ 363,248	\$	138,274		



Fire Departments – Transfers pg. 30

- Levy Payments to fire departments of \$4,437,761 (Projection 2024/2025: \$4,074,513)
- Grant Payments
 - \$138,274 grant which includes:
 - Operating grant \$70,074
 - 1 cent levy \$40,516
 - Growth Management Grant \$27,684

Departments < \$80 million in assessment (grows annually by CPI)

- \$15,452 to be transferred to reserves for Emergency Fund
- Insurance \$3,000 per year for TMR2 radio self insurance
- Traumatic Event Counselling Fund \$3,900
- Common Training Dollars \$20,000

Uniform Assessment

- Determines a Municipalities position within the province with respect to revenue and ability to pay the Education transfer amount.
- Calculated by:
 - **Taxable Assessments**
 - + Provincial Grant in Lieu's
 - Tax Adjustments/Exemptions
 - + Revenue other tax sources (GIL, Farm, Forest)
 - = Uniform Assessment Revenue for Calculation
- East Hants assessments usually outpace others



Education – Transfers pg. 36

- Education \$8,225,487 (2024: \$7,378,570)
 - 11.5%: Increase for UA (Increase of \$847K)
 - 0% : Increase for Rate Adjustment
 - Represents approximately 28 cents of the 79.5 cent general tax rate

RCMP - Transfers pg. 36

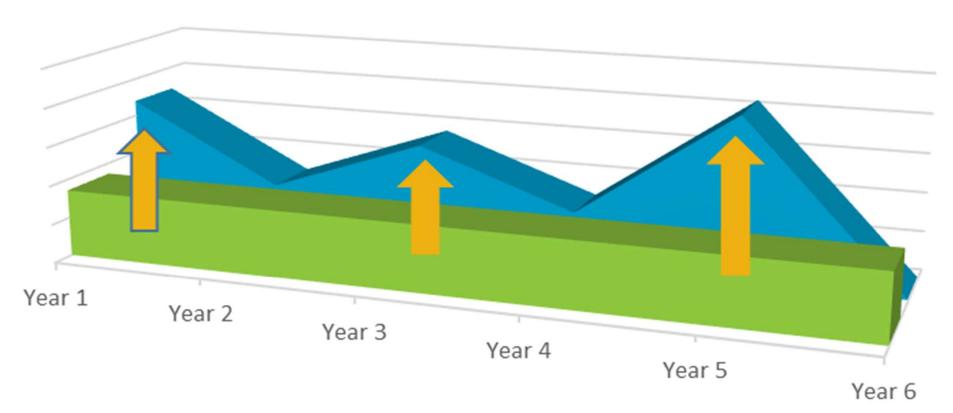
RCMP - \$6,475,044

- Budgeted 4.9% increase in budget per Officer including shared costs
- 28 Officers
- 2 Admin Positions \$140,700
- DNA & Prosecution Costs: \$34,082
- Represents approximately 22 cents of the 79.5 cent general tax rate



Enfield RCMP Detachment

RESERVES - Helps offset spikes in tax rates E.g. Professional Service Reserve



- Tax Rates With Reserves (to cover Project Spending)
- Tax Rates With Out Reserves

Transfers p. 38-41

- Transfer to/from Reserves
 - Different Types of Reserves
 - Operating, Capital, Water Utility, Obligatory Reserves
 - See pages 38 to 41 for General Tax Rate Reserve +/-
 - Transfers to/from in 2025/2026
 - Growth Management Grant for municipal buildings/land \$412,000
 - Growth Management Grant for Mount Uniacke \$258,690
 - Hospital balloon payment transfer from \$115,906
 - Waste Management transfer from reserves \$282,009
 - USR sidewalks future debt \$164,400
 - Milford wastewater effluent discharge \$50,000



Obligatory \$2.0 Million Capital \$10.8 Million Water Utility \$3.1 Million Operating \$29.1 Million

East Hants Five-Year Reserves Comparison

