

OPERATING BUDGET 2026/2027

January 28, 2026



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 2026 Property Valuation Services Corporation (PVSC), East Hants has 11,788 households (2025: 11,499) 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 36,210 acres (2025: 36,589) of tax-exempt farm land and 91,791 acres (2025: 91,281) of exempt provincial forest property. This tax-exempt property constitutes 27.4% (2025: 27.4%) of the total area. In addition, there are 56,076 acres (2025: 56,160) of exempt commercial forest property and 161,442 acres (2025: 163,958) of resource forest property, which is taxed marginally at 41 and 26 cents per acre, respectively. The total exempt and marginally taxed land constitute 74.1% (2024: 74.7%) 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 2026 they are distributed as follows:

Dwelling Unit Comparison (#)	2025 (#)	2025 (%)	2026 (#)	2026 (%)
1 Enfield Centre	1022	8.9%	1,024	8.7%
2 Elmsdale	997	8.7%	1,011	8.6%
3 Nine Mile River-Belnan	1,061	9.2%	1,096	9.3%
4 Shubenacadie-Indian Brook	766	6.7%	779	6.6%
5 Maitland-Noel Shore	1,394	12.1%	1,416	12.0%
6 North Lantz-Milford	889	7.7%	940	8.0%
7 South Lantz	858	7.5%	865	7.3%
8 Mount Uniacke-South Rawdon	1,162	10.1%	1,190	10.1%
9 South Uniacke	1,108	9.6%	1,187	10.0%
10 Enfield-Grand Lake	1,086	9.4%	1,118	9.5%
11 Rawdon-Kennetcook	1,156	10.1%	1,162	9.9%
Total Dwelling Units	11,499	100%	11,788	100%

The 2026 assessment roll shows an increase of 289 dwelling units from the prior year (2025: 281).

East Hants residential construction (single and double dwelling) remains strong. In the calendar year 2025, 239 permits (2024: 244) 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 2024/2025, approximately 496 homes (2023/2024: 407) changed hands, 65% of the homes were in the corridor districts from Enfield to Shubenacadie, 15% were in the rural districts, and 20% 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 2025-2029 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. In addition, there was significant development on existing vacant commercial land. Total commercial assessments increased by 23.20% in 2026 (2025: increase of 12.37%), net of commercial exempt properties.

The average residential assessment based on CAP is \$248,111 (2025: \$228,226). Residential assessments account for 90% (2025: 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 2026 commercial assessment growth.

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

District #	District Name	2025 Average Residential Assessment (capped)*	2026 Average Residential Assessment (capped)*
1	Enfield Centre	\$254,200	\$281,112
2	Elmsdale	\$244,620	\$266,351
3	Nine Mile River-Belnan	\$262,704	\$279,821
4	Shubenacadie-Indian Brook	\$172,189	\$184,195
5	Maitland-Noel Shore	\$121,034	\$130,064
6	North Lantz-Milford	\$212,852	\$244,134
7	South Lantz	\$246,903	\$283,574
8	Mount Uniacke-South Rawdon	\$265,469	\$285,209
9	South Uniacke	\$289,808	\$308,784
10	Enfield-Grand Lake	\$308,179	\$324,628
11	Rawdon-Kennetcook	\$152,264	\$163,172

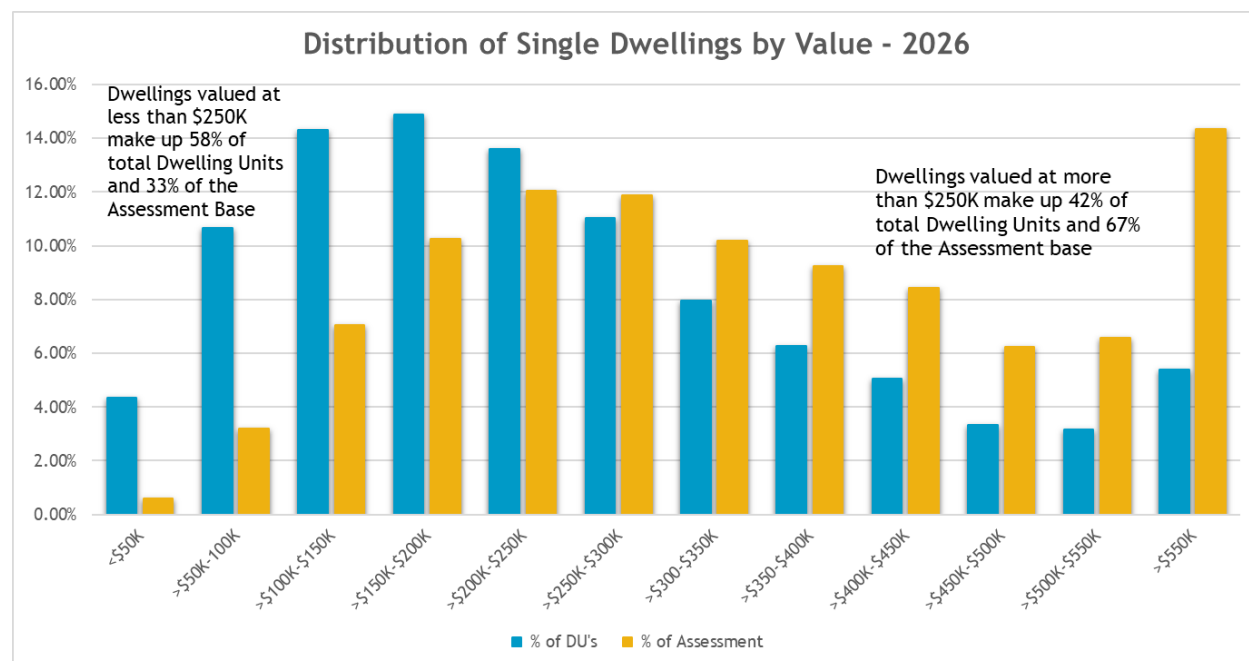
* Average = Capped residential assessment / # of dwelling units, as per the PVSC assessment roll.



The following chart demonstrates the wide variation in residential assessments across the municipality based on data from 2026:

District	2026 Assessed Value/Number of Single Dwelling Units (DU's)							
District	<\$100K	<\$150K	<\$200K	<\$250K	<\$300K	<\$400K	<\$500K	>\$500K
1 Enfield Centre	2	10	47	111	116	200	117	34
2 Elmsdale	7	29	140	164	113	143	67	79
3 Nine Mile River-Belnan	118	164	158	117	83	136	107	134
4 Shubenacadie-Indian Brook	93	179	142	84	63	56	23	17
5 Maitland-Noel Shore	602	304	173	79	54	38	20	9
6 North Lantz-Milford	25	99	154	143	80	90	42	64
7 South Lantz	4	33	71	113	81	109	90	77
8 Mount Uniacke-South Rawdon	95	114	167	170	155	186	106	115
9 South Uniacke	176	121	131	102	129	176	109	176
10 Enfield-Grand Lake	20	61	117	109	140	202	113	131
11 Rawdon-Kennetcook	331	290	162	143	68	62	29	7
Total # of DU's	1473	1404	1462	1335	1082	1398	823	843
% of DU's	15.0%	14.3%	14.9%	13.6%	11.0%	14.2%	8.4%	8.6%
Total Assessment of DU's	\$95M	\$176M	\$256M	\$300M	\$296M	\$484M	\$365M	\$521M
% of Assessment	3.8%	7.1%	10.3%	12.0%	11.9%	19.4%	14.6%	20.8%

The following chart shows 58% of homes in East Hants are valued at less than \$250,000 and these homes represent 33% of the residential assessment based on data from 2026 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 2025 TO 2026

Assessments are prepared based on a calendar year. The following tables present an overview of assessment changes from 2025 to 2026.

(\$) Change in Assessments

2026 Assessments

Less: Bylaw F-400 Exempt Properties

2026 Taxable Assessments

Less: 2025 Assessments

2025 Assessments

Less: Bylaw F-400 Exempt Properties

2025 Taxable Assessments

Increase in Taxable Assessments from 2025 to 2026

Residential	Resource	Commercial	Total
\$ 2,924,726,600	\$ 81,033,100	\$ 277,735,500	\$ 3,283,495,200
(774,500)	(467,000)	(22,721,100)	(23,962,600)
\$ 2,923,952,100	\$ 80,566,100	\$ 255,014,400	\$ 3,259,532,600
\$ 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
\$ 300,300,800	\$ 7,093,600	\$ 48,015,400	\$ 355,409,800

Percentage of Assessment Increase, Net of Bylaw Exemptions

11.45%	9.65%	23.20%	12.24%
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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	2025/2026 Projection	2025/2026 Budget	2026/2027 Budget
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TAXES	\$ (42,331,978)	\$ (42,179,337)	\$ (46,707,152)
GRANTS IN LIEU	\$ (245,704)	\$ (246,152)	\$ (247,389)
SALE OF SERVICES	\$ (2,787,341)	\$ (2,543,143)	\$ (3,482,277)
REVENUE FROM OWN SOURCES	\$ (4,259,605)	\$ (3,985,499)	\$ (4,305,520)
TRANSFERS FROM OTHER GOVT / AGENCIES	\$ (665,828)	\$ (604,700)	\$ (589,300)
TRANSFER FROM OWN RESERVE/AGENCIES	\$ (1,019,703)	\$ (1,019,703)	\$ (1,089,858)
DEFERRED REVENUE	\$ (528,958)	\$ (566,200)	\$ (238,000)

TOTAL REVENUE	\$ (51,839,117)	\$ (51,144,734)	\$ (56,659,496)
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COUNCIL	\$ 619,317	\$ 597,817	\$ 611,482
CHIEF ADMINISTRATOR'S OFFICE	\$ 1,639,401	\$ 1,636,460	\$ 1,923,020
CORPORATE SERVICES	\$ 2,829,434	\$ 2,797,214	\$ 3,110,607
FINANCE DEPARTMENT	\$ 3,602,437	\$ 3,600,176	\$ 3,633,526
OPERATIONS GENERAL TAX RATE	\$ 6,366,038	\$ 6,357,248	\$ 6,611,009
OPERATIONS URBAN SERVICE RATE	\$ 4,182,698	\$ 4,223,517	\$ 4,389,312
PARKS, RECREATION & CULTURE	\$ 9,430,715	\$ 9,308,026	\$ 10,283,047
PLANNING & DEVELOPMENT	\$ 1,867,530	\$ 1,867,062	\$ 2,713,221
TRANSFERS & APPROPRIATIONS	\$ 20,750,974	\$ 20,757,214	\$ 23,384,272

TOTAL EXPENSES	\$ 51,288,544	\$ 51,144,734	\$ 56,659,496
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**NET EXPENSES (REVENUE)	\$	(550,573)	\$	-	\$	-
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SUMMARY OF REVENUE

SUMMARY - REVENUE	2025/2026 Projection	2025/2026 Budget	2026/2027 Budget
4000 RESIDENTIAL TAXES	\$ (20,863,787)	\$ (20,863,787)	\$ (22,959,104)
4001 COMMERCIAL TAXES	\$ (5,867,439)	\$ (5,867,439)	\$ (7,110,029)
4002 RESOURCE TAXES	\$ (587,298)	\$ (587,298)	\$ (636,110)
4010 FOREST PROPERTY	\$ (23,026)	\$ (23,026)	\$ (22,991)
4012 FOREST PROPERTY	\$ (42,489)	\$ (42,629)	\$ (41,975)
4015 OTHER AREA RATES	\$ (1,871,320)	\$ (1,840,709)	\$ (2,178,083)
4017 WASTEWATER MANAGEMENT FEE	\$ (1,505,000)	\$ (1,445,000)	\$ (1,505,000)
4018 WIND FARM TAX	\$ (85,540)	\$ (85,540)	\$ (86,395)
4030 SPORTSPLEX LEVY	\$ (700,682)	\$ (700,682)	\$ (790,218)
4070 BELL GRANT	\$ (102,113)	\$ (101,800)	\$ (102,100)
4090 DEED TRANSFER TAX	\$ (3,300,000)	\$ (3,300,000)	\$ (3,300,000)
4110 FRONTAGE CHARGES	\$ (12,961)	\$ (12,961)	\$ (6,150)
4850 WASTE TRANSFER DU FEE	\$ (2,647,070)	\$ (2,647,070)	\$ (2,711,240)
4345 FIRE PROTECTION	\$ (4,583,275)	\$ (4,586,026)	\$ (5,152,157)
4351 NOVA SCOTIA POWER	\$ (5,589)	\$ (5,370)	\$ (5,600)
5555 HST OFFSET PAYMENT	\$ (134,389)	\$ (70,000)	\$ (100,000)
* TAXES	\$ (42,331,978)	\$ (42,179,337)	\$ (46,707,152)
4300 CROWN LANDS GRANT IN LIEU	\$ (44,668)	\$ (44,668)	\$ (44,668)
4301 FEDERAL PROPERTY - GRANT IN LIEU	\$ (43,865)	\$ (45,450)	\$ (45,550)
4320 PROVINCIAL PROPERTY GRANT IN LIEU	\$ (157,171)	\$ (156,034)	\$ (157,171)
* GRANTS IN LIEU	\$ (245,704)	\$ (246,152)	\$ (247,389)
4360 ADMINISTRATION FEES	\$ (764,362)	\$ (761,005)	\$ (815,307)
4361 NSF FEES	\$ (400)	\$ (300)	\$ (300)
5031 PROGRAM REVENUE (TAXABLE)	\$ (730,830)	\$ (721,775)	\$ (861,479)
4700 TAX CERTIFICATES	\$ (56,188)	\$ (53,000)	\$ (54,000)
4751 RECORDS INQUIRIES	\$ (50,047)	\$ (55,200)	\$ (55,200)
4809 PLANNING REVENUE	\$ (4,000)	\$ (4,000)	\$ (4,000)
4811 DEVELOPMENT REVENUE	\$ (22,000)	\$ (20,000)	\$ (25,000)
4820 SCRAP METAL	\$ (119,757)	\$ (75,000)	\$ (75,000)
5020 SPONSORSHIPS/DONATIONS	\$ (41,000)	\$ (31,000)	\$ (41,000)
4840 TIPPING FEES	\$ (597,600)	\$ (684,863)	\$ (639,021)
4860 WASTE COLLECTION FEES	\$ (401,157)	\$ (137,000)	\$ (911,970)
* SALE OF SERVICES	\$ (2,787,341)	\$ (2,543,143)	\$ (3,482,277)

SUMMARY OF REVENUE (CONTINUED)

SUMMARY - REVENUE	2025/2026 Projection	2025/2026 Budget	2026/2027 Budget
4346 FIRE DEBT CHARGE RECOVERY REVENUE	\$ (3,900)	\$ (3,900)	\$ -
4801 DAIRY COMMISSION REVENUE	\$ (20,890)	\$ (13,000)	\$ (7,000)
5040 FACILITY RENTALS	\$ (1,370,044)	\$ (1,370,044)	\$ (1,402,989)
5045 SALE OF COMPOST BINS	\$ (200)	\$ (200)	\$ (200)
5046 PRODUCT SALES (TAXABLE)	\$ (422,675)	\$ (316,678)	\$ (491,375)
5101 BUILDING PERMITS	\$ (250,000)	\$ (200,000)	\$ (225,000)
5120 ANIMAL LICENSES	\$ (4,300)	\$ (4,000)	\$ (10,000)
5130 SEWER HOOKUP	\$ (82,500)	\$ (70,000)	\$ (74,000)
5151 PROTECTIVE SERVICES FINES	\$ (44,000)	\$ (32,500)	\$ (36,400)
5230 ELMSCH - TENANT RENT	\$ (41,739)	\$ (41,739)	\$ (41,739)
5240 RCMP - TENANT RENT	\$ (60,917)	\$ (60,917)	\$ (62,515)
5250 LMC - TENANT BASE RENT	\$ (659,630)	\$ (659,630)	\$ (675,208)
5252 LMC - TENANT EXPENSE RECOVERY	\$ (528,837)	\$ (528,837)	\$ (565,977)
5301 SEWER USAGE	\$ (16,600)	\$ (8,300)	\$ (16,600)
5351 RETURN ON INVESTMENTS	\$ (350,000)	\$ (325,000)	\$ (325,000)
5401 INTEREST ON OUTSTANDING TAXES	\$ (245,000)	\$ (190,000)	\$ (218,000)
5426 MISCELLANEOUS REVENUE	\$ (157,623)	\$ (160,054)	\$ (152,817)
5450 INTEREST ON OTHER RECEIVABLES	\$ (750)	\$ (700)	\$ (700)
* REVENUE FROM OWN SOURCES	\$ (4,259,605)	\$ (3,985,499)	\$ (4,305,520)
4802 HOUSEHOLD HAZARDOUS WASTE	\$ (5,100)	\$ (3,500)	\$ (4,500)
4807 RRFB DIVERSION CREDITS	\$ (109,603)	\$ (70,000)	\$ (70,000)
5440 FARM PROPERTY ACREAGE	\$ (138,672)	\$ (137,970)	\$ (140,100)
5570 RECREATION GRANT REVENUE	\$ (50,000)	\$ (50,000)	\$ (50,000)
5580 RESOURCE RECOVERY FUND BOARD	\$ (88,040)	\$ (88,040)	\$ (89,200)
5880 CONDITIONAL PROV & FEDERAL GRANTS	\$ (265,190)	\$ (255,190)	\$ (235,500)
* TRANSFERS FROM OTHER GOVTS/AGENCIES	\$ (665,828)	\$ (604,700)	\$ (589,300)
5825 OTHER TRANSFERS	\$ (1,019,703)	\$ (1,019,703)	\$ (1,089,858)
* TRANSFER FROM OWN RESERVE/AGENCIES	\$ (1,019,703)	\$ (1,019,703)	\$ (1,089,858)
4815 OBLIGATORY INFRASTRUCTURE REVENUE	\$ (528,958)	\$ (566,200)	\$ (238,000)
* DEFERRED REVENUE	\$ (528,958)	\$ (566,200)	\$ (238,000)
** TOTAL (REVENUE)	\$ (51,839,117)	\$ (51,144,734)	\$ (56,659,496)

SUMMARY OF EXPENSES

SUMMARY - EXPENSES	2025/2026 Projection	2025/2026 Budget	2026/2027 Budget
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COUNCIL

* SALARIES/HONORARIUMS & BENEFITS	\$ 462,477	\$ 462,477	\$ 476,042
* STAFF TRAINING AND EDUCATION	\$ 17,900	\$ 17,900	\$ 17,900
* SUPPLIES	\$ 24,200	\$ 2,700	\$ 2,700
* OTHER OPERATIONAL COSTS	\$ 73,740	\$ 73,740	\$ 78,840
* SERVICES ACQUIRED	\$ 8,000	\$ 8,000	\$ 3,000
* GRANTS TO GROUPS	\$ 33,000	\$ 33,000	\$ 33,000
** SUB-TOTAL EXPENSES	\$ 619,317	\$ 597,817	\$ 611,482

CHIEF ADMINISTRATOR'S OFFICE

* SALARIES/HONORARIUMS & BENEFITS	\$ 984,905	\$ 985,025	\$ 1,223,885
* STAFF TRAINING AND EDUCATION	\$ 120,945	\$ 120,945	\$ 127,785
* SUPPLIES	\$ 66,180	\$ 66,270	\$ 61,650
* OTHER OPERATIONAL COSTS	\$ 41,310	\$ 41,220	\$ 42,480
* SERVICES ACQUIRED	\$ 246,211	\$ 243,150	\$ 236,370
* GRANTS TO GROUPS	\$ 179,850	\$ 179,850	\$ 230,850
** SUB-TOTAL EXPENSES	\$ 1,639,401	\$ 1,636,460	\$ 1,923,020

CORPORATE SERVICES

* SALARIES/HONORARIUMS & BENEFITS	\$ 1,751,012	\$ 1,751,731	\$ 2,013,555
* STAFF TRAINING AND EDUCATION	\$ 31,114	\$ 31,095	\$ 33,795
* SUPPLIES	\$ 91,302	\$ 91,850	\$ 101,700
* OTHER OPERATIONAL COSTS	\$ 281,417	\$ 289,591	\$ 292,644
* SERVICES ACQUIRED	\$ 481,991	\$ 440,349	\$ 529,570
* BUILDINGS/PLANTS/PROPERTY	\$ 89,750	\$ 89,750	\$ 42,750
* GRANTS TO GROUPS	\$ 41,242	\$ 41,242	\$ 41,242
* FISCAL SERVICES/DEBT	\$ 61,606	\$ 61,606	\$ 55,351
** SUB-TOTAL EXPENSES	\$ 2,829,434	\$ 2,797,214	\$ 3,110,607



SUMMARY OF EXPENSES (CONTINUED)

SUMMARY - EXPENSES	2025/2026 Projection	2025/2026 Budget	2026/2027 Budget
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FINANCE DEPARTMENT

* SALARIES/HONORARIUMS & BENEFITS	\$ 2,045,805	\$ 2,045,660	\$ 2,010,273
* STAFF TRAINING AND EDUCATION	\$ 10,800	\$ 10,800	\$ 9,415
* SUPPLIES	\$ 25,510	\$ 25,510	\$ 25,150
* OTHER OPERATIONAL COSTS	\$ 52,430	\$ 52,550	\$ 61,540
* SERVICES ACQUIRED	\$ 259,961	\$ 259,961	\$ 272,903
* EXEMPTIONS/REBATES	\$ 642,000	\$ 642,000	\$ 650,000
* GRANTS TO GROUPS	\$ 1,000	\$ 1,000	\$ 1,000
* TRANSFERS TO AGENCIES	\$ 440,366	\$ 438,130	\$ 475,595
* TRANSFERS TO OWN RESERVES	\$ 85,000	\$ 85,000	\$ 80,000
* FISCAL SERVICES/DEBT	\$ 39,565	\$ 39,565	\$ 47,650
** SUB-TOTAL EXPENSES	\$ 3,602,437	\$ 3,600,176	\$ 3,633,526

OPERATIONS GENERAL TAX RATE

* SALARIES/HONORARIUMS & BENEFITS	\$ 1,567,210	\$ 1,561,494	\$ 1,766,471
* STAFF TRAINING AND EDUCATION	\$ 12,560	\$ 13,825	\$ 14,125
* SUPPLIES	\$ 126,402	\$ 126,050	\$ 134,361
* OTHER OPERATIONAL COSTS	\$ 170,643	\$ 170,527	\$ 189,607
* SERVICES ACQUIRED	\$ 3,826,507	\$ 3,819,182	\$ 3,846,404
* VEHICLES	\$ 75,618	\$ 75,899	\$ 70,626
* BUILDINGS/PLANTS/PROPERTY	\$ 113,300	\$ 128,455	\$ 111,987
* TRANSFERS TO AGENCIES	\$ 368,756	\$ 373,100	\$ 379,800
* TRANSFERS TO OWN RESERVES	\$ 40,408	\$ 24,082	\$ 29,487
* FISCAL SERVICES/DEBT	\$ 64,634	\$ 64,634	\$ 68,141
** SUB-TOTAL EXPENSES	\$ 6,366,038	\$ 6,357,248	\$ 6,611,009

OPERATIONS URBAN SERVICE RATE

* SALARIES/HONORARIUMS & BENEFITS	\$ 702,217	\$ 702,217	\$ 712,334
* SUPPLIES	\$ 8,200	\$ 8,200	\$ 8,200
* OTHER OPERATIONAL COSTS	\$ 393,238	\$ 394,065	\$ 387,295
* SERVICES ACQUIRED	\$ 1,553,499	\$ 1,592,579	\$ 1,373,863
* BUILDINGS/PLANTS/PROPERTY	\$ 579,789	\$ 577,585	\$ 593,892
* TRANSFER TO OPERATIONS	\$ 426,300	\$ 426,300	\$ 417,213
* TRANSFERS TO OWN RESERVES	\$ (177,953)	\$ (174,837)	\$ 338,709
* FISCAL SERVICES/DEBT	\$ 697,408	\$ 697,408	\$ 557,806
** SUB-TOTAL EXPENSES	\$ 4,182,698	\$ 4,223,517	\$ 4,389,312

SUMMARY OF EXPENSES (CONTINUED)

SUMMARY - EXPENSES	2025/2026 Projection	2025/2026 Budget	2026/2027 Budget
PARKS, RECREATION & CULTURE			
* SALARIES/HONORARIUMS & BENEFITS	\$ 3,568,614	\$ 3,682,260	\$ 3,994,914
* STAFF TRAINING AND EDUCATION	\$ 27,050	\$ 27,800	\$ 30,850
* SUPPLIES	\$ 117,702	\$ 111,875	\$ 119,575
* OTHER OPERATIONAL COSTS	\$ 675,667	\$ 625,034	\$ 795,360
* SERVICES ACQUIRED	\$ 1,121,832	\$ 1,082,164	\$ 1,180,666
* VEHICLES	\$ 79,728	\$ 95,503	\$ 91,031
* BUILDINGS/PLANTS/PROPERTY	\$ 2,264,544	\$ 2,134,812	\$ 2,394,092
* GRANTS TO GROUPS	\$ 493,514	\$ 481,514	\$ 587,919
* TRANSFERS TO OWN RESERVES	\$ 20,000	\$ 20,000	\$ 20,000
* FISCAL SERVICES/DEBT	\$ 1,062,064	\$ 1,047,064	\$ 1,068,640
** SUB-TOTAL EXPENSES	\$ 9,430,715	\$ 9,308,026	\$ 10,283,047
PLANNING & DEVELOPMENT			
* SALARIES/HONORARIUMS & BENEFITS	\$ 1,625,009	\$ 1,625,194	\$ 1,947,945
* STAFF TRAINING AND EDUCATION	\$ 10,418	\$ 12,868	\$ 23,862
* SUPPLIES	\$ 7,425	\$ 7,550	\$ 20,050
* OTHER OPERATIONAL COSTS	\$ 22,840	\$ 19,612	\$ 29,188
* SERVICES ACQUIRED	\$ 148,750	\$ 148,750	\$ 635,611
* VEHICLES	\$ 21,238	\$ 21,238	\$ 23,005
* BUILDINGS/PLANTS/PROPERTY	\$ 1,800	\$ 1,800	\$ 3,500
* GRANTS TO GROUPS	\$ 30,000	\$ 30,000	\$ 30,000
* FISCAL SERVICES/DEBT	\$ 50	\$ 50	\$ 60
** SUB-TOTAL EXPENSES	\$ 1,867,530	\$ 1,867,062	\$ 2,713,221
TRANSFERS & APPROPRIATIONS			
* SALARIES/HONORARIUMS & BENEFITS	\$ 26,030	\$ 26,030	\$ 36,578
* STAFF TRAINING AND EDUCATION	\$ 10,000	\$ 10,000	\$ 22,500
* SUPPLIES	\$ 3,500	\$ 3,500	\$ 1,500
* SERVICES ACQUIRED	\$ 4,604,026	\$ 4,604,026	\$ 5,170,657
* GRANTS TO GROUPS	\$ 144,631	\$ 138,274	\$ 147,984
* TRANSFERS TO AGENCIES	\$ 15,566,490	\$ 15,471,934	\$ 16,711,162
* TRANSFERS TO OWN RESERVES	\$ (498,543)	\$ (391,390)	\$ 407,833
* FISCAL SERVICES/DEBT	\$ 894,840	\$ 894,840	\$ 886,058
** SUB-TOTAL EXPENSES	\$ 20,750,974	\$ 20,757,214	\$ 23,384,272
***TOTAL EXPENSES	\$ 51,288,544	\$ 51,144,734	\$ 56,659,496

GENERAL TAX RATES

ONE CENT RAISES

ASSESSMENT VALUES** 2026/2027

	Residential	Resource		Commercial	Total
Assessment 2025	\$ 2,624,375,700	\$ 73,873,900		\$ 228,305,000	\$ 2,926,554,600
Assessment 2026	\$ 2,924,726,600	\$ 81,033,100		\$ 277,735,500	\$ 3,283,495,200
% Increase	11.4%	9.7%		21.7%	
One Cent Raises:			Total		Total
2025					
\$0.01/per \$100	\$ 262,438	\$ 7,387	\$ 269,825	\$ 22,831	\$ 22,831
2026					
\$0.01/per \$100	\$ 292,473	\$ 8,103	\$ 300,576	\$ 27,774	\$ 27,774

**** 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 11,788 dwelling units in 2026 compared to 11,499 in 2025, an increase of 289 units.

Based on the 2025 general tax rate, the capped assessment loss of \$1.4 billion would have generated an additional \$11.1M in revenue for 2026.

In 2026, 10,495 of 12,637 (2025 - 10,187 of 12,434) residential accounts are capped to some degree (83%).

The assessment CAP is 2.6% for 2026/2027. The capping of assessments over the last 10 years has resulted in the loss of taxable assessment of approximately \$5.2 billion:

Taxable Assessment Foregone Due to CAP Program

Year	Taxable Assessment Forgone
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
2026	1,400,000,000
Total	\$ 5,245,000,000



GENERAL TAX RATES - 2026/2027				
Amount to be raised by taxation			\$	33,407,630
Could be obtained by:				
	Rate	1 cent		
Commercial \$ 2.56 (1 cent decrease from 25/26)	\$ 2.5600	\$ 27,774	\$	7,110,029
Per Dwelling Unit Charge of \$230 for Waste Management Fee	\$ 230	11,788	\$	2,711,240
Residential \$0.7850 (1 cent decrease from 25/26)	\$ 0.7850	\$ 292,473	\$	22,959,104
Resource \$0.7850 (1 cent decrease from 25/26)	\$ 0.7850	\$ 8,103	\$	636,110
Transfer (to)/from reserves			\$	(8,853)
			\$	33,407,630
25/26 Residential/Resource Rate	\$ 0.7950			
25/26 Commercial Rate	\$ 2.5700			
Analysis of Assessment Increase on Revenue:				
Residential/Resource Tax Revenue from Assessment Growth		\$		2,444,705
Commercial Tax Revenue from Assessment		\$		1,270,364
Revenue increase if 2026/2027 rates were the same as 2025/2026		\$		3,715,069
HISTORY:				
Year	Amount to be raised by Taxation			
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			
2026/2027	\$ 33,407,630 - \$3,433,674 increase over 25/26			
Shortfall from 2024/2025 to 2025/2026 Budget		\$		3,433,674
Increase from Residential/Resource Assessment Growth				(2,444,705)
Increase from Commercial Assessment				(1,270,364)
Increase in Waste Management Fee Revenue				(64,170)
Surplus based on 2025/2026 rates		\$		(345,565)
Residential/Resource One Cent Raises		\$		300,576
Commercial One Cent Raises		\$		27,774
Change in Residential/Resource Tax Rate		\$		(0.0100)
Change in Commercial Tax Rate		\$		(0.0100)

TAX BURDEN

Adjusted Average Residential Assessment		General Tax Rate		General Tax Rate Burden							
2025	2026	2025	2026	2025	2025 per DU	2025 Total	2026	2026 per DU	2026 Total	% Increase	\$ Increase
\$ 80,000	\$ 82,080	\$ 0.7950	\$ 0.7850	\$ 636.00	\$ 230	\$ 866.00	\$ 644.33	\$ 230	\$ 874.33	0.96%	\$ 8.33
\$ 100,000	\$ 102,600	\$ 0.7950	\$ 0.7850	\$ 795.00	\$ 230	\$ 1,025.00	\$ 805.41	\$ 230	\$ 1,035.41	1.02%	\$ 10.41
\$ 125,000	\$ 128,250	\$ 0.7950	\$ 0.7850	\$ 993.75	\$ 230	\$ 1,223.75	\$ 1,006.76	\$ 230	\$ 1,236.76	1.06%	\$ 13.01
\$ 150,000	\$ 153,900	\$ 0.7950	\$ 0.7850	\$ 1,192.50	\$ 230	\$ 1,422.50	\$ 1,208.12	\$ 230	\$ 1,438.12	1.10%	\$ 15.61
\$ 175,000	\$ 179,550	\$ 0.7950	\$ 0.7850	\$ 1,391.25	\$ 230	\$ 1,621.25	\$ 1,409.47	\$ 230	\$ 1,639.47	1.12%	\$ 18.22
\$ 200,000	\$ 205,200	\$ 0.7950	\$ 0.7850	\$ 1,590.00	\$ 230	\$ 1,820.00	\$ 1,610.82	\$ 230	\$ 1,840.82	1.14%	\$ 20.82
\$ 225,000	\$ 230,850	\$ 0.7950	\$ 0.7850	\$ 1,788.75	\$ 230	\$ 2,018.75	\$ 1,812.17	\$ 230	\$ 2,042.17	1.16%	\$ 23.42
\$ 250,000	\$ 256,500	\$ 0.7950	\$ 0.7850	\$ 1,987.50	\$ 230	\$ 2,217.50	\$ 2,013.53	\$ 230	\$ 2,243.53	1.17%	\$ 26.02
\$ 275,000	\$ 282,150	\$ 0.7950	\$ 0.7850	\$ 2,186.25	\$ 230	\$ 2,416.25	\$ 2,214.88	\$ 230	\$ 2,444.88	1.18%	\$ 28.63
\$ 300,000	\$ 307,800	\$ 0.7950	\$ 0.7850	\$ 2,385.00	\$ 230	\$ 2,615.00	\$ 2,416.23	\$ 230	\$ 2,646.23	1.19%	\$ 31.23
\$ 325,000	\$ 333,450	\$ 0.7950	\$ 0.7850	\$ 2,583.75	\$ 230	\$ 2,813.75	\$ 2,617.58	\$ 230	\$ 2,847.58	1.20%	\$ 33.83
\$ 350,000	\$ 359,100	\$ 0.7950	\$ 0.7850	\$ 2,782.50	\$ 230	\$ 3,012.50	\$ 2,818.94	\$ 230	\$ 3,048.94	1.21%	\$ 36.43
\$ 375,000	\$ 384,750	\$ 0.7950	\$ 0.7850	\$ 2,981.25	\$ 230	\$ 3,211.25	\$ 3,020.29	\$ 230	\$ 3,250.29	1.22%	\$ 39.04
\$ 400,000	\$ 410,400	\$ 0.7950	\$ 0.7850	\$ 3,180.00	\$ 230	\$ 3,410.00	\$ 3,221.64	\$ 230	\$ 3,451.64	1.22%	\$ 41.64
\$ 425,000	\$ 436,050	\$ 0.7950	\$ 0.7850	\$ 3,378.75	\$ 230	\$ 3,608.75	\$ 3,422.99	\$ 230	\$ 3,652.99	1.23%	\$ 44.24
\$ 450,000	\$ 461,700	\$ 0.7950	\$ 0.7850	\$ 3,577.50	\$ 230	\$ 3,807.50	\$ 3,624.35	\$ 230	\$ 3,854.35	1.23%	\$ 46.84
\$ 475,000	\$ 487,350	\$ 0.7950	\$ 0.7850	\$ 3,776.25	\$ 230	\$ 4,006.25	\$ 3,825.70	\$ 230	\$ 4,055.70	1.23%	\$ 49.45
\$ 500,000	\$ 513,000	\$ 0.7950	\$ 0.7850	\$ 3,975.00	\$ 230	\$ 4,205.00	\$ 4,027.05	\$ 230	\$ 4,257.05	1.24%	\$ 52.05
\$ 550,000	\$ 564,300	\$ 0.7950	\$ 0.7850	\$ 4,372.50	\$ 230	\$ 4,602.50	\$ 4,429.76	\$ 230	\$ 4,659.76	1.24%	\$ 57.25
\$ 600,000	\$ 615,600	\$ 0.7950	\$ 0.7850	\$ 4,770.00	\$ 230	\$ 5,000.00	\$ 4,832.46	\$ 230	\$ 5,062.46	1.25%	\$ 62.46
\$ 650,000	\$ 666,900	\$ 0.7950	\$ 0.7850	\$ 5,167.50	\$ 230	\$ 5,397.50	\$ 5,235.17	\$ 230	\$ 5,465.17	1.25%	\$ 67.66
\$ 700,000	\$ 718,200	\$ 0.7950	\$ 0.7850	\$ 5,565.00	\$ 230	\$ 5,795.00	\$ 5,637.87	\$ 230	\$ 5,867.87	1.26%	\$ 72.87
\$ 750,000	\$ 769,500	\$ 0.7950	\$ 0.7850	\$ 5,962.50	\$ 230	\$ 6,192.50	\$ 6,040.58	\$ 230	\$ 6,270.58	1.26%	\$ 78.07
\$ 800,000	\$ 820,800	\$ 0.7950	\$ 0.7850	\$ 6,360.00	\$ 230	\$ 6,590.00	\$ 6,443.28	\$ 230	\$ 6,673.28	1.26%	\$ 83.28

District	Adjusted Average Residential Assessment		Total Tax Rate		Total Tax Rate Burden - Including Area Rates									
	2025	2026	2025	2026	2025	2025 per DU	Wastewater Fee*	2024 Total	2025	2025 per DU	Wastewater Fee*	2025 Total	% INCREASE	\$ INCREASE
Rural	\$ 100,000	\$ 102,600	\$ 1.0050	\$ 0.9950	\$ 1,005.00	\$ 230	\$ -	\$ 1,235.00	\$ 1,020.87	\$ 230	\$ -	\$ 1,250.87	1.29%	\$ 15.87
Rural	\$ 200,000	\$ 205,200	\$ 1.0050	\$ 0.9950	\$ 2,010.00	\$ 230	\$ -	\$ 2,240.00	\$ 2,041.74	\$ 230	\$ -	\$ 2,271.74	1.42%	\$ 31.74
Rural	\$ 300,000	\$ 307,800	\$ 1.0050	\$ 0.9950	\$ 3,015.00	\$ 230	\$ -	\$ 3,245.00	\$ 3,062.61	\$ 230	\$ -	\$ 3,292.61	1.47%	\$ 47.61
Mt. Uniacke	\$ 200,000	\$ 205,200	\$ 0.9398	\$ 0.9298	\$ 1,879.60	\$ 230	\$ -	\$ 2,109.60	\$ 1,907.95	\$ 230	\$ -	\$ 2,137.95	1.34%	\$ 28.35
Mt. Uniacke	\$ 300,000	\$ 307,800	\$ 0.9398	\$ 0.9298	\$ 2,819.40	\$ 230	\$ -	\$ 3,049.40	\$ 2,861.92	\$ 230	\$ -	\$ 3,091.92	1.39%	\$ 42.52
Mt. Uniacke	\$ 400,000	\$ 410,400	\$ 0.9398	\$ 0.9298	\$ 3,759.20	\$ 230	\$ -	\$ 3,989.20	\$ 3,815.90	\$ 230	\$ -	\$ 4,045.90	1.42%	\$ 56.70
Mt. Uniacke	\$ 500,000	\$ 513,000	\$ 0.9398	\$ 0.9298	\$ 4,699.00	\$ 230	\$ -	\$ 4,929.00	\$ 4,769.87	\$ 230	\$ -	\$ 4,999.87	1.44%	\$ 70.87
Shubie Serviced	\$ 200,000	\$ 205,200	\$ 1.1950	\$ 1.1850	\$ 2,390.00	\$ 230	\$ 360	\$ 2,980.00	\$ 2,431.62	\$ 230	\$ 360	\$ 3,021.62	1.40%	\$ 41.62
Shubie Serviced	\$ 300,000	\$ 307,800	\$ 1.1950	\$ 1.1850	\$ 3,585.00	\$ 230	\$ 360	\$ 4,175.00	\$ 3,647.43	\$ 230	\$ 360	\$ 4,237.43	1.50%	\$ 62.43
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 205,200	\$ 1.0450	\$ 1.0350	\$ 2,090.00	\$ 230	\$ -	\$ 2,320.00	\$ 2,123.82	\$ 230	\$ -	\$ 2,353.82	1.46%	\$ 33.82
Shubie Partially Serviced (SL/SW)	\$ 300,000	\$ 307,800	\$ 1.0450	\$ 1.0350	\$ 3,135.00	\$ 230	\$ -	\$ 3,365.00	\$ 3,185.73	\$ 230	\$ -	\$ 3,415.73	1.51%	\$ 50.73
Milford Serviced	\$ 200,000	\$ 205,200	\$ 1.3850	\$ 1.3750	\$ 2,770.00	\$ 230	\$ -	\$ 3,000.00	\$ 2,821.50	\$ 230	\$ -	\$ 3,051.50	1.72%	\$ 51.50
Milford Serviced	\$ 300,000	\$ 307,800	\$ 1.3850	\$ 1.3750	\$ 4,155.00	\$ 230	\$ -	\$ 4,385.00	\$ 4,232.25	\$ 230	\$ -	\$ 4,462.25	1.76%	\$ 77.25
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 205,200	\$ 1.0450	\$ 1.0350	\$ 2,090.00	\$ 230	\$ -	\$ 2,320.00	\$ 2,123.82	\$ 230	\$ -	\$ 2,353.82	1.46%	\$ 33.82
Milford Partially Serviced (SL/SW)	\$ 300,000	\$ 307,800	\$ 1.0450	\$ 1.0350	\$ 3,135.00	\$ 230	\$ -	\$ 3,365.00	\$ 3,185.73	\$ 230	\$ -	\$ 3,415.73	1.51%	\$ 50.73
Enfield Serviced	\$ 200,000	\$ 205,200	\$ 1.0450	\$ 1.0350	\$ 2,090.00	\$ 230	\$ 360	\$ 2,680.00	\$ 2,123.82	\$ 230	\$ 360	\$ 2,713.82	1.26%	\$ 33.82
Enfield Serviced	\$ 300,000	\$ 307,800	\$ 1.0450	\$ 1.0350	\$ 3,135.00	\$ 230	\$ 360	\$ 3,725.00	\$ 3,185.73	\$ 230	\$ 360	\$ 3,775.73	1.36%	\$ 50.73
Enfield Serviced	\$ 400,000	\$ 410,400	\$ 1.0450	\$ 1.0350	\$ 4,180.00	\$ 230	\$ 360	\$ 4,770.00	\$ 4,247.64	\$ 230	\$ 360	\$ 4,837.64	1.42%	\$ 67.64
Enfield Serviced	\$ 500,000	\$ 513,000	\$ 1.0450	\$ 1.0350	\$ 5,225.00	\$ 230	\$ 360	\$ 5,815.00	\$ 5,309.55	\$ 230	\$ 360	\$ 5,899.55	1.45%	\$ 84.55
Enfield Partially Serviced	\$ 200,000	\$ 205,200	\$ 0.9750	\$ 0.9650	\$ 1,950.00	\$ 230	\$ -	\$ 2,180.00	\$ 1,980.18	\$ 230	\$ -	\$ 2,210.18	1.38%	\$ 30.18
Enfield Partially Serviced	\$ 300,000	\$ 307,800	\$ 0.9750	\$ 0.9650	\$ 2,925.00	\$ 230	\$ -	\$ 3,155.00	\$ 2,970.27	\$ 230	\$ -	\$ 3,200.27	1.43%	\$ 45.27
Enfield Partially Serviced	\$ 400,000	\$ 410,400	\$ 0.9750	\$ 0.9650	\$ 3,900.00	\$ 230	\$ -	\$ 4,130.00	\$ 3,960.36	\$ 230	\$ -	\$ 4,190.36	1.46%	\$ 60.36
Enfield Partially Serviced	\$ 500,000	\$ 513,000	\$ 0.9750	\$ 0.9650	\$ 4,875.00	\$ 230	\$ -	\$ 5,105.00	\$ 4,950.45	\$ 230	\$ -	\$ 5,180.45	1.48%	\$ 75.45
Lantz/Elmsdale Serviced	\$ 200,000	\$ 205,200	\$ 1.0650	\$ 1.0550	\$ 2,130.00	\$ 230	\$ 360	\$ 2,720.00	\$ 2,164.86	\$ 230	\$ 360	\$ 2,754.86	1.28%	\$ 34.86
Lantz/Elmsdale Serviced	\$ 300,000	\$ 307,800	\$ 1.0650	\$ 1.0550	\$ 3,195.00	\$ 230	\$ 360	\$ 3,785.00	\$ 3,247.29	\$ 230	\$ 360	\$ 3,837.29	1.38%	\$ 52.29
Lantz/Elmsdale Serviced	\$ 400,000	\$ 410,400	\$ 1.0650	\$ 1.0550	\$ 4,260.00	\$ 230	\$ 360	\$ 4,850.00	\$ 4,329.72	\$ 230	\$ 360	\$ 4,919.72	1.44%	\$ 69.72
Lantz/Elmsdale Serviced	\$ 500,000	\$ 513,000	\$ 1.0650	\$ 1.0550	\$ 5,325.00	\$ 230	\$ 360	\$ 5,915.00	\$ 5,412.15	\$ 230	\$ 360	\$ 6,002.15	1.47%	\$ 87.15
Elmsdale Partially Serviced	\$ 200,000	\$ 205,200	\$ 1.0350	\$ 1.0250	\$ 2,070.00	\$ 230	\$ -	\$ 2,300.00	\$ 2,103.30	\$ 230	\$ -	\$ 2,333.30	1.45%	\$ 33.30
Elmsdale Partially Serviced	\$ 300,000	\$ 307,800	\$ 1.0350	\$ 1.0250	\$ 3,105.00	\$ 230	\$ -	\$ 3,335.00	\$ 3,154.95	\$ 230	\$ -	\$ 3,384.95	1.50%	\$ 49.95
Elmsdale Partially Serviced	\$ 400,000	\$ 410,400	\$ 1.0350	\$ 1.0250	\$ 4,140.00	\$ 230	\$ -	\$ 4,370.00	\$ 4,206.60	\$ 230	\$ -	\$ 4,436.60	1.52%	\$ 66.60
Elmsdale Partially Serviced	\$ 500,000	\$ 513,000	\$ 1.0350	\$ 1.0250	\$ 5,175.00	\$ 230	\$ -	\$ 5,405.00	\$ 5,258.25	\$ 230	\$ -	\$ 5,488.25	1.54%	\$ 83.25

TOTAL TAX RATE BURDEN - 2025 to 2026

District	Assessment		Total Tax Burden		% Increase	\$ Increase
	2025	2026	2025	2026		
Rural	\$ 100,000	\$ 102,600	\$ 1,235.00	\$ 1,250.87	1.29%	\$ 15.87
Rural	\$ 200,000	\$ 205,200	\$ 2,240.00	\$ 2,271.74	1.42%	\$ 31.74
Rural	\$ 300,000	\$ 307,800	\$ 3,245.00	\$ 3,292.61	1.47%	\$ 47.61
Mt. Uniacke	\$ 200,000	\$ 205,200	\$ 2,109.60	\$ 2,137.95	1.34%	\$ 28.35
Mt. Uniacke	\$ 300,000	\$ 307,800	\$ 3,049.40	\$ 3,091.92	1.39%	\$ 42.52
Mt. Uniacke	\$ 400,000	\$ 410,400	\$ 3,989.20	\$ 4,045.90	1.42%	\$ 56.70
Mt. Uniacke	\$ 500,000	\$ 513,000	\$ 4,929.00	\$ 4,999.87	1.44%	\$ 70.87
Shubie Serviced	\$ 200,000	\$ 205,200	\$ 2,980.00	\$ 3,021.62	1.40%	\$ 41.62
Shubie Serviced	\$ 300,000	\$ 307,800	\$ 4,175.00	\$ 4,237.43	1.50%	\$ 62.43
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 205,200	\$ 2,320.00	\$ 2,353.82	1.46%	\$ 33.82
Shubie Partially Serviced (SL/SW)	\$ 300,000	\$ 307,800	\$ 3,365.00	\$ 3,415.73	1.51%	\$ 50.73
Milford Serviced	\$ 200,000	\$ 205,200	\$ 3,000.00	\$ 3,051.50	1.72%	\$ 51.50
Milford Serviced	\$ 300,000	\$ 307,800	\$ 4,385.00	\$ 4,462.25	1.76%	\$ 77.25
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 205,200	\$ 2,320.00	\$ 2,353.82	1.46%	\$ 33.82
Milford Partially Serviced (SL/SW)	\$ 300,000	\$ 307,800	\$ 3,365.00	\$ 3,415.73	1.51%	\$ 50.73
Enfield Serviced	\$ 200,000	\$ 205,200	\$ 2,680.00	\$ 2,713.82	1.26%	\$ 33.82
Enfield Serviced	\$ 300,000	\$ 307,800	\$ 3,725.00	\$ 3,775.73	1.36%	\$ 50.73
Enfield Serviced	\$ 400,000	\$ 410,400	\$ 4,770.00	\$ 4,837.64	1.42%	\$ 67.64
Enfield Serviced	\$ 500,000	\$ 513,000	\$ 5,815.00	\$ 5,899.55	1.45%	\$ 84.55
Enfield Partially Serviced	\$ 200,000	\$ 205,200	\$ 2,180.00	\$ 2,210.18	1.38%	\$ 30.18
Enfield Partially Serviced	\$ 300,000	\$ 307,800	\$ 3,155.00	\$ 3,200.27	1.43%	\$ 45.27
Enfield Partially Serviced	\$ 400,000	\$ 410,400	\$ 4,130.00	\$ 4,190.36	1.46%	\$ 60.36
Enfield Partially Serviced	\$ 500,000	\$ 513,000	\$ 5,105.00	\$ 5,180.45	1.48%	\$ 75.45
Lantz/Elmsdale Serviced	\$ 200,000	\$ 205,200	\$ 2,720.00	\$ 2,754.86	1.28%	\$ 34.86
Lantz/Elmsdale Serviced	\$ 300,000	\$ 307,800	\$ 3,785.00	\$ 3,837.29	1.38%	\$ 52.29
Lantz/Elmsdale Serviced	\$ 400,000	\$ 410,400	\$ 4,850.00	\$ 4,919.72	1.44%	\$ 69.72
Lantz/Elmsdale Serviced	\$ 500,000	\$ 513,000	\$ 5,915.00	\$ 6,002.15	1.47%	\$ 87.15
Elmsdale Partially Serviced	\$ 200,000	\$ 205,200	\$ 2,300.00	\$ 2,333.30	1.45%	\$ 33.30
Elmsdale Partially Serviced	\$ 300,000	\$ 307,800	\$ 3,335.00	\$ 3,384.95	1.50%	\$ 49.95
Elmsdale Partially Serviced	\$ 400,000	\$ 410,400	\$ 4,370.00	\$ 4,436.60	1.52%	\$ 66.60
Elmsdale Partially Serviced	\$ 500,000	\$ 513,000	\$ 5,405.00	\$ 5,488.25	1.54%	\$ 83.25

COMPARATIVE TAX RATES

	2025 Rate	2026 Rate	Increase (Decrease)
General Tax Rate - Residential*	\$ 0.2866	\$ 0.2965	\$ 0.0100
General Tax Rate - Resource*	\$ 0.2866	\$ 0.2965	\$ 0.0100
General Tax Rate - Commercial*	\$ 2.0616	\$ 2.0715	\$ 0.0100
General Tax Rate - Mandatory Provincial Funding*	\$ 0.2871	\$ 0.2784	\$ (0.0088)
General Tax Rate - RCMP Services**	\$ 0.2213	\$ 0.2101	\$ (0.0112)
Waste Management Fee (Per Dwelling Unit)	\$ 230.00	\$ 230.00	
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)	\$ 0.3800	\$ 0.3800	
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)	\$ 0.1600	\$ 0.1600	
Lantz Fire Department Levy (K3)	\$ 0.1600	\$ 0.1600	
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 = \$0.785 (\$0.2965 + \$0.2784 + \$0.2101); Total General Commercial tax rate = \$2.56 (\$2.0715 + \$0.2784 + \$0.2101)
(these will be used for Provincial Reporting purposes)

ALL INCLUSIVE RATES:

	2025 Rate	2026 Rate	Increase (Decrease)
Elmsdale - Residential Serviced			
Urban Service Rate	\$ 0.0700	\$ 0.0700	
General Tax Rate - Residential	\$ 0.7950	\$ 0.7850	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1600	\$ 0.1600	
	\$ 1.0650	\$ 1.0550	\$ (0.0100)
Elmsdale - Commercial Serviced			
Urban Service Rate	\$ 0.6250	\$ 0.6250	
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5600	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1600	\$ 0.1600	
	\$ 3.3950	\$ 3.3850	\$ (0.0100)
Enfield - Residential Serviced			
Urban Service Rate	\$ 0.0700	\$ 0.0700	
General Tax Rate - Residential	\$ 0.7950	\$ 0.7850	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 1.0450	\$ 1.0350	\$ (0.0100)
Enfield - Residential Unserviced (Sidewalks/Streetlights)			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.7950	\$ 0.7850	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 1.0150	\$ 1.0050	\$ (0.0100)
Enfield/Grand Lake - Residential Unserviced			
General Tax Rate - Residential	\$ 0.7950	\$ 0.7850	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 0.9750	\$ 0.9650	\$ (0.0100)
Enfield - Commercial Serviced			
Urban Service Rate	\$ 0.6250	\$ 0.6250	
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5600	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1400	\$ 0.1400	
	\$ 3.3750	\$ 3.3650	\$ (0.0100)
Gore-Residential			
General Tax Rate - Residential	\$ 0.7950	\$ 0.7850	
Fire	\$ 0.2100	\$ 0.2100	
	\$ 1.0050	\$ 0.9950	\$ (0.0100)

ALL INCLUSIVE RATES:

	2025 Rate	2026 Rate	Increase (Decrease)
Gore-Commercial			
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5600	
Fire	\$ 0.2100	\$ 0.2100	
	\$ 2.7800	\$ 2.7700	\$ (0.0100)
Lantz - Residential Serviced			
Urban Service Rate	\$ 0.0700	\$ 0.0700	
General Tax Rate - Residential	\$ 0.7950	\$ 0.7850	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1600	\$ 0.1600	
	\$ 1.0650	\$ 1.0550	\$ (0.0100)
Lantz - Commercial Serviced			
Urban Service Rate	\$ 0.6250	\$ 0.6250	
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5600	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1600	\$ 0.1600	
	\$ 3.3950	\$ 3.3850	\$ (0.0100)
Maitland-Residential			
General Tax Rate - Residential	\$ 0.7950	\$ 0.7850	
Fire	\$ 0.2100	\$ 0.2100	
	\$ 1.0050	\$ 0.9950	\$ (0.0100)
Maitland-Commercial			
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5600	
Fire	\$ 0.2100	\$ 0.2100	
	\$ 2.7800	\$ 2.7700	\$ (0.0100)
Milford-Residential Serviced			
Urban Service Rate	\$ 0.3800	\$ 0.3800	
General Tax Rate - Residential	\$ 0.7950	\$ 0.7850	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.3850	\$ 1.3750	\$ (0.0100)
Milford-Residential Unserviced (streetlights/sidewalks)			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.7950	\$ 0.7850	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0450	\$ 1.0350	\$ (0.0100)

ALL INCLUSIVE RATES:

	2025 Rate	2026 Rate	Increase (Decrease)
Milford-Residential Unserviced (sidewalks only)			
Urban Service Rate	\$ 0.0200	\$ 0.0200	
General Tax Rate - Residential	\$ 0.7950	\$ 0.7850	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0250	\$ 1.0150	\$ (0.0100)
Milford-Commercial Serviced			
Urban Service Rate	\$ 1.2000	\$ 1.2000	
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5600	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 3.9800	\$ 3.9700	\$ (0.0100)
Mt Uniacke-Residential			
General Tax Rate - Residential	\$ 0.7950	\$ 0.7850	
Fire	\$ 0.1340	\$ 0.1340	
Mount Uniacke Recreation	\$ 0.0070	\$ 0.0070	
Safety Streetlights L10	\$ 0.0038	\$ 0.0038	
	\$ 0.9398	\$ 0.9298	\$ (0.0100)
Mt Uniacke-Commercial			
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5600	
Fire	\$ 0.1340	\$ 0.1340	
Mount Uniacke Recreation	\$ 0.0070	\$ 0.0070	
Street Lights	\$ 0.0200	\$ 0.0200	
	\$ 2.7310	\$ 2.7210	\$ (0.0100)
Nine Mile River-Residential			
General Tax Rate - Residential	\$ 0.7950	\$ 0.7850	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0050	\$ 0.9950	\$ (0.0100)
Noel-Residential			
General Tax Rate - Residential	\$ 0.7950	\$ 0.7850	
Fire	\$ 0.2100	\$ 0.2100	
	\$ 1.0050	\$ 0.9950	\$ (0.0100)
Noel-Commercial			
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5600	
Fire	\$ 0.2100	\$ 0.2100	
	\$ 2.7800	\$ 2.7700	\$ (0.0100)

ALL INCLUSIVE RATES:

	2025 Rate	2026 Rate	Increase (Decrease)
Rawdon-Residential With Streetlights			
General Tax Rate - Residential	\$ 0.7950	\$ 0.7850	
Fire	\$ 0.2200	\$ 0.2200	
Street Lights	\$ 0.0430	\$ 0.0430	
	\$ 1.0580	\$ 1.0480	\$ (0.0100)
Rawdon-Residential Without Streetlights			
General Tax Rate - Residential	\$ 0.7950	\$ 0.7850	
Fire	\$ 0.2200	\$ 0.2200	
	\$ 1.0150	\$ 1.0050	\$ (0.0100)
Rawdon-Commercial With Streetlights			
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5600	
Fire	\$ 0.2200	\$ 0.2200	
Street Lights	\$ 0.0430	\$ 0.0430	
	\$ 2.8330	\$ 2.8230	\$ (0.0100)
Rawdon-Commercial Without Streetlights			
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5600	
Fire	\$ 0.2200	\$ 0.2200	
	\$ 2.7900	\$ 2.7800	\$ (0.0100)
Shubenacadie-Residential Serviced			
Urban Service Rate	\$ 0.1900	\$ 0.1900	
General Tax Rate - Residential	\$ 0.7950	\$ 0.7850	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.1950	\$ 1.1850	\$ (0.0100)
Shubenacadie-Residential Unserviced (streetlights/sidewalks)			
Urban Service Rate	\$ 0.0400	\$ 0.0400	
General Tax Rate - Residential	\$ 0.7950	\$ 0.7850	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0450	\$ 1.0350	\$ (0.0100)
Shubenacadie-Residential Unserviced (sidewalks only)			
Urban Service Rate	\$ 0.0200	\$ 0.0200	
General Tax Rate - Residential	\$ 0.7950	\$ 0.7850	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 1.0250	\$ 1.0150	\$ (0.0100)
Shubenacadie-Commercial Serviced			
Urban Service Rate	\$ 0.6250	\$ 0.6250	
General Tax Rate - Commercial	\$ 2.5700	\$ 2.5600	
Sportsplex Levy	\$ 0.0400	\$ 0.0400	
Fire	\$ 0.1700	\$ 0.1700	
	\$ 3.4050	\$ 3.3950	\$ (0.0100)

URBAN SERVICE RATES

	2025/2026		2026/2027
	Projection	Budget	Budget
Revenues			
Residential Serviced Levy	\$ 836,878	\$ 829,545	\$ 941,208
Wastewater Management Fee	1,505,000	1,445,000	1,505,000
Differential Rate Shubie/Milford	150,369	150,368	164,513
Commercial Serviced Levy	757,001	733,294	928,807
Outside Serviced Area Levy	43,197	43,556	47,461
Growth Management Grant	500,962	500,962	576,810
Sewer Usage Revenue	16,600	8,300	16,600
Sewer Hook-Up Revenue	82,500	70,000	74,000
Federal Properties - Grant in Lieu	7,576	8,150	7,950
Irving Servicing Agreement	132,219	134,342	126,963
Obligatory Infra Revenue	262,758	300,000	-
	\$ 4,295,060	\$ 4,223,517	\$ 4,389,312
Expenditures			
Operating Costs	\$ 2,800,066	\$ 2,842,066	\$ 2,551,032
Professional Fees	61,700	58,700	43,785
Streetlights Expense	65,761	64,464	68,457
Hydrant Expense	735,716	735,716	829,523
Debt charges - Sidewalks	302,914	302,914	292,063
Debt charges - Sewers	358,398	358,398	229,646
Debt charges - Streetlights	36,096	36,096	36,097
Transfers to/(from) Reserves	(177,953)	(174,837)	338,709
	\$ 4,182,698	\$ 4,223,517	\$ 4,389,312
Operating (Income) Loss	\$ (112,362)	\$ -	\$ -



ASSESSMENT VALUES AND RATES	One ¢ Raises	2025/2026		2026/2027 USR Rates
		USR Rates	Increase/ (Decrease)	
Residential Serviced Levy (R1-SR1-M1)	\$ 114,247			
Wastewater Management Fee		\$ 2.40		\$ 2.40
Commercial Serviced Levy (R2 & SR2)	\$ 14,581			
Milford/Shubenacadie (SW/SL-R4)	\$ 6,512			
Milford SW Only (R5)	\$ 4,094			
Enfield/Elmsdale/Shubenacadie SW Only (R6)	\$ 6,613			
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		\$ 0.380		\$ 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 2026/2027 reflects no change to both the residential and commercial serviced rates.

There are customers outside of the urban serviced area that are charged nominal rates for streetlight and sidewalk services. The budget for 2026/2027 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 2025/2026.
- All residents in the corridor who pay for sidewalks only will pay 2¢, the same as 2025/2026.

The 2026/2027 budget has been prepared with a CPI increase of 2.6%. The total Growth Management Grant provided to the USR in the budget is \$576,810.

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 2026, 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 Nova Scotia Regulatory and Appeals Board (NSRAB). The fire protection costs have been set at \$829,523 (2025 Budget: \$735,716), based on the formula approved by the NSRAB.

DEBT CHARGES

In 2026 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 2026, \$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 \$174,000 worth of transfers to reserve in this budget.

Council’s approved plan to set aside funding to pay for wastewater operating expenditures has an associated \$110,000 worth of transfers to reserves in this budget.

OTHER STREETLIGHT AREA RATES

Enfield Grand Lake Streetlights	2025/2026		2026/2027
	Projection	Budget	Budget
Revenues			
Growth Management Grant	\$ (38,551)	\$ (38,551)	\$ (40,103)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 26,722	\$ 28,551	\$ 30,103
Transfer to (from) reserves	\$ 11,829	\$ 10,000	\$ 10,000
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2025	2025	2026
Assessment - Enfield Horne Settlement	\$ 224,470,700	\$ 224,225,300	\$ 241,740,200
R3 Rate - Enfield Horne Settlement	\$ -	\$ -	\$ -

Mount Uniacke Park/Subdivision	2025/2026		2026/2027
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (12,377)	\$ (12,397)	\$ (15,556)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 4,748	\$ 5,964	\$ 6,427
Transfer to (from) reserves	\$ 7,629	\$ 6,433	\$ 9,129
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2025	2025	2026
Assessment - Mount Uniacke	\$ 61,885,000	\$ 61,986,300	\$ 77,779,100
L9 Rate - Mount Uniacke	\$ 0.020	\$ 0.020	\$ 0.020

Mount Uniacke Safety Lights	2025/2026		2026/2027
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (21,715)	\$ (21,751)	\$ (24,429)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 14,834	\$ 25,389	\$ 25,345
Transfer to (from) reserves	\$ 6,881	\$ (3,638)	\$ (916)
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2025	2025	2026
Assessment - Mount Uniacke	\$ 571,447,368	\$ 572,392,200	\$ 642,867,500
L10 Rate - Mount Uniacke	\$ 0.0038	\$ 0.0038	\$ 0.0038

OTHER STREETLIGHT AREA RATES (CONTINUED)

Nine Mile River Streetlights	2025/2026		2026/2027
	Projection	Budget	Budget
Revenues			
Growth Management Grant	\$ (53,890)	\$ (53,890)	\$ (55,732)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 42,034	\$ 43,890	\$ 45,732
Transfer to (from) reserves	\$ 11,856	\$ 10,000	\$ 10,000
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2025	2025	2026
Assessment - Nine Mile River	\$ 279,496,200	\$ 279,583,000	\$ 306,392,500
LN9 Rate - Nine Mile River	\$ -	\$ -	\$ -

Rawdon Streetlights	2025/2026		2026/2027
	Projection	Budget	Budget
Revenues			
Area rate revenue (GL 4015)	\$ (4,768)	\$ (4,788)	\$ (4,898)
Expenditures			
Power, Maintenance, Insurance & Debt	\$ 2,555	\$ 3,501	\$ 3,624
Transfer to (from) reserves	\$ 2,213	\$ 1,287	\$ 1,274
Operating (income) loss	\$ -	\$ -	\$ -
Assessment Values and Rates	2025	2025	2026
Assessment - Rawdon	\$ 11,088,372	\$ 11,135,300	\$ 11,390,400
L8 Rate - Rawdon	\$ 0.043	\$ 0.043	\$ 0.043



FIRE DEPARTMENT AREA RATES

Department	Estimated Assessment 26/27 as per Simulation	Estimated Levy 26/27	Actual Levy 25/26	Difference in Levy 25/26 & 26/27	% Increase	Growth Management Grant	Estimated Rate 26/27	Actual Rate 25/26
Enfield	\$ 703,206,800	\$ 984,490	\$ 897,233	\$ 87,257	9.7%	\$ -	0.14	0.14
Elmsdale	\$ 474,352,600	\$ 758,964	\$ 672,986	\$ 85,978	12.8%	\$ -	0.16	0.16
Lantz	\$ 397,105,400	\$ 635,369	\$ 513,074	\$ 122,295	23.8%	\$ -	0.16	0.16
Milford	\$ 133,775,100	\$ 227,418	\$ 207,914	\$ 19,504	9.4%	\$ -	0.17	0.17
Shubenacadie	\$ 192,547,900	\$ 327,331	\$ 300,112	\$ 27,219	9.1%	\$ -	0.17	0.17
Maitland	\$ 76,904,900	\$ 161,500	\$ 146,090	\$ 15,410	10.5%	\$ 24,956	0.21	0.21
Noel	\$ 82,309,200	\$ 172,849	\$ 159,900	\$ 12,949	8.1%	\$ 25,497	0.21	0.21
Walton	\$ 25,248,600	\$ 53,022	\$ 49,396	\$ 3,626	7.3%	\$ 19,791	0.21	0.21
Gore	\$ 55,679,600	\$ 116,927	\$ 106,322	\$ 10,605	10.0%	\$ 22,834	0.21	0.21
Kennetcook	\$ 60,584,900	\$ 127,228	\$ 118,926	\$ 8,302	7.0%	\$ 23,324	0.21	0.21
Nine Mile River	\$ 172,928,200	\$ 293,978	\$ 266,864	\$ 27,114	10.2%	\$ -	0.17	0.17
Rawdon	\$ 92,967,600	\$ 204,529	\$ 190,699	\$ 13,830	7.3%	\$ 26,563	0.22	0.22
Mount Uniacke	\$ 733,697,100	\$ 983,154	\$ 863,425	\$ 119,729	13.9%	\$ -	0.134	0.134
Brooklyn	\$ 50,189,300	\$ 105,398	\$ 90,335	\$ 15,063	16.7%	\$ 5,019	0.21	0.21
TOTAL		\$ 5,152,157	\$ 4,583,275	\$ 568,882		\$ 147,984		

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	2025/2026		2026/2027
	Projection	Budget	Budget
Revenues			
Area rate revenue (Levy)	\$ (699,342)	\$ (700,682)	\$ (790,218)
Operating revenue	\$ (1,704,220)	\$ (1,570,378)	\$ (1,797,979)
Expenditures			
Salaries/honorariums & benefits	\$ 829,122	\$ 935,930	\$ 1,048,193
Staff training and education	\$ 11,000	\$ 11,000	\$ 11,000
Supplies	\$ 21,600	\$ 16,600	\$ 32,000
Operational costs	\$ 255,231	\$ 216,810	\$ 324,318
Services acquired	\$ 125,300	\$ 109,300	\$ 152,500
Vehicles	\$ 41,342	\$ 52,342	\$ 46,634
Buildings/plant/property	\$ 636,200	\$ 588,700	\$ 688,500
Fiscal services/debt	\$ 354,801	\$ 339,801	\$ 377,071
Funded from GTR	\$ (10,000)	\$ (10,000)	\$ (10,000)
Operating (Income) Loss	\$ (138,966)	\$ (10,577)	\$ 82,019
Assessment Values and Rates	2025	2025	2026
Assessment - Sportsplex Area Rate	\$ 1,750,060,850	\$ 1,751,705,100	\$ 1,978,206,000
Sportsplex Area Rate	\$ 0.040	\$ 0.040	\$ 0.040



NON-DEPARTMENTAL REVENUE & EXPENSES

GENERAL REVENUE

GENERAL REVENUE	2025/2026 Projection	2025/2026 Budget	2026/2027 Budget
4000 RESIDENTIAL TAXES	\$ (20,863,787)	\$ (20,863,787)	\$ (22,959,104)
4001 COMMERCIAL TAXES	\$ (5,867,439)	\$ (5,867,439)	\$ (7,110,029)
4002 RESOURCE TAXES	\$ (587,298)	\$ (587,298)	\$ (636,110)
4010 FOREST PROPERTY	\$ (23,026)	\$ (23,026)	\$ (22,991)
4012 FOREST PROPERTY	\$ (42,489)	\$ (42,629)	\$ (41,975)
4018 WIND FARM TAX	\$ (85,540)	\$ (85,540)	\$ (86,395)
4030 SPORTSPLEX LEVY	\$ (700,682)	\$ (700,682)	\$ (790,218)
4070 BELL GRANT	\$ (102,113)	\$ (101,800)	\$ (102,100)
4090 DEED TRANSFER TAX	\$ (3,300,000)	\$ (3,300,000)	\$ (3,300,000)
4850 WASTE TRANSFER DU FEE	\$ (2,647,070)	\$ (2,647,070)	\$ (2,711,240)
4351 NOVA SCOTIA POWER	\$ (5,589)	\$ (5,370)	\$ (5,600)
5555 HST OFFSET PAYMENT	\$ (134,389)	\$ (70,000)	\$ (100,000)
* TAXES	\$ (34,372,383)	\$ (34,307,602)	\$ (37,871,912)
4300 CROWN LANDS GRANT IN LIEU	\$ (44,668)	\$ (44,668)	\$ (44,668)
4301 FEDERAL PROPERTY - GRANT IN LIEU	\$ (36,289)	\$ (37,300)	\$ (37,600)
4320 PROVINCIAL PROPERTY GRANT IN LIEU	\$ (157,171)	\$ (156,034)	\$ (157,171)
* GRANTS IN LIEU	\$ (238,128)	\$ (238,002)	\$ (239,439)
4360 ADMINISTRATION FEES	\$ (763,322)	\$ (759,965)	\$ (814,267)
4361 NSF FEES	\$ (400)	\$ (300)	\$ (300)
5031 PROGRAM REVENUE (TAXABLE)	\$ (19,845)	\$ -	\$ (37,500)
4700 TAX CERTIFICATES	\$ (56,188)	\$ (53,000)	\$ (54,000)
4751 RECORDS INQUIRIES	\$ (50,047)	\$ (55,200)	\$ (55,200)
5020 SPONSORSHIPS/DONATIONS	\$ (41,000)	\$ (31,000)	\$ (41,000)
* SALE OF SERVICES	\$ (930,802)	\$ (899,465)	\$ (1,002,267)

NON-DEPARTMENTAL REVENUE & EXPENSES (CONTINUED)

GENERAL REVENUE	2025/2026 Projection	2025/2026 Budget	2026/2027 Budget
5040 FACILITY RENTALS	\$ (1,292,500)	\$ (1,292,500)	\$ (1,316,004)
5046 PRODUCT SALES (TAXABLE)	\$ (349,875)	\$ (243,878)	\$ (401,975)
5151 PROTECTIVE SERVICES FINES	\$ (44,000)	\$ (32,500)	\$ (36,400)
5351 RETURN ON INVESTMENTS	\$ (350,000)	\$ (325,000)	\$ (325,000)
5401 INTEREST ON OUTSTANDING TAXES	\$ (245,000)	\$ (190,000)	\$ (218,000)
5426 MISCELLANEOUS REVENUE	\$ (18,300)	\$ (18,608)	\$ (18,750)
5450 INTEREST ON OTHER RECEIVABLES	\$ (750)	\$ (700)	\$ (700)
* REVENUE FROM OWN SOURCES	\$ (2,300,425)	\$ (2,103,186)	\$ (2,316,829)
5440 FARM PROPERTY ACREAGE	\$ (138,672)	\$ (137,970)	\$ (140,100)
* TRANSFERS FROM OTHER GOVTS/AGENCIES	\$ (138,672)	\$ (137,970)	\$ (140,100)
5825 OTHER TRANSFERS	\$ (426,300)	\$ (426,300)	\$ (417,213)
* TRANSFER FROM OWN RESERVE/AGENCIES	\$ (426,300)	\$ (426,300)	\$ (417,213)
** REVENUES	\$ (38,406,710)	\$ (38,112,525)	\$ (41,987,760)
*** TOTAL REVENUE	\$ (38,406,710)	\$ (38,112,525)	\$ (41,987,760)



TRANSFERS & APPROPRIATIONS

TRANSFERS AND APPROPRIATIONS	2025/2026 Projection	2025/2026 Budget	2026/2027 Budget
4345 FIRE PROTECTION	\$ (4,583,275)	\$ (4,586,026)	\$ (5,152,157)
* TAXES	\$ (4,583,275)	\$ (4,586,026)	\$ (5,152,157)
4346 FIRE DEBT CHARGE RECOVERY REVENUE	\$ (3,900)	\$ (3,900)	\$ -
* REVENUE FROM OWN SOURCES	\$ (3,900)	\$ (3,900)	\$ -
** REVENUES	\$ (4,587,175)	\$ (4,589,926)	\$ (5,152,157)
* SALARIES/HONORARIUMS & BENEFITS	\$ 26,030	\$ 26,030	\$ 36,578
* STAFF TRAINING AND EDUCATION	\$ 10,000	\$ 10,000	\$ 22,500
* SUPPLIES	\$ 3,500	\$ 3,500	\$ 1,500
6195 FIRE PROTECTION	\$ 4,586,026	\$ 4,586,026	\$ 5,152,157
8100 PROFESSIONAL SERVICES	\$ 18,000	\$ 18,000	\$ 18,500
* SERVICES ACQUIRED	\$ 4,604,026	\$ 4,604,026	\$ 5,170,657
8150 GRANTS/SUBSIDIES TO ORGANIZATIONS	\$ 144,631	\$ 138,274	\$ 147,984
* GRANTS TO GROUPS	\$ 144,631	\$ 138,274	\$ 147,984
9650 APPROPRIATION TO SCHOOL BOARD	\$ 8,225,580	\$ 8,225,487	\$ 8,962,534
9660 APPROPRIATION TO REGIONAL LIBRARY	\$ 178,000	\$ 178,000	\$ 178,000
9670 APPROPRIATION TO AREA RATES	\$ 593,403	\$ 593,403	\$ 672,645
9725 RCMP	\$ 6,569,507	\$ 6,475,044	\$ 6,897,983
* TRANSFERS TO AGENCIES	\$ 15,566,490	\$ 15,471,934	\$ 16,711,162
9610 APPROP SRF CAPITAL	\$ 10,600	\$ 10,600	\$ 18,300
9620 APPROP SRF OP	\$ (569,143)	\$ (461,990)	\$ 389,533
9630 APPROPRIATION TO CAPITAL FUND	\$ 60,000	\$ 60,000	\$ -
* TRANSFERS TO OWN RESERVES	\$ (498,543)	\$ (391,390)	\$ 407,833
9118 INTEREST ON HOSPITAL DEBT	\$ 9,314	\$ 9,314	\$ 3,198
9130 PRINCIPAL ON BUILDING DEBT	\$ 430,000	\$ 430,000	\$ 430,000
9150 PRINCIPAL ON PAVING DEBT	\$ 41,800	\$ 41,800	\$ 50,244
9200 PRINCIPAL ON INDUSTRIAL PARK DEBT	\$ 250,872	\$ 250,872	\$ 251,135
9205 PRINCIPAL ON STREETLIGHT DEBT	\$ 94	\$ 94	\$ 97
9215 PRINCIPAL ON TOURISM DEBT	\$ 28,000	\$ 28,000	\$ 28,000
9226 DEBENTURE ISSUANCE COSTS	\$ 289	\$ 289	\$ 183
9228 PRINCIPAL ON HOSPITAL DEBT	\$ 134,471	\$ 134,471	\$ 123,201
* FISCAL SERVICE/DEBT	\$ 894,840	\$ 894,840	\$ 886,058
** EXPENSES	\$ 20,750,974	\$ 20,757,214	\$ 23,384,272
*** TOTAL EXPENDITURE (REVENUE)	\$ 16,163,799	\$ 16,167,288	\$ 18,232,115

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 2026/2027 are \$15,854 for the Emergency Fire Grant and \$20,000 for the Common Fire Training Facility.

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 2026/2027 has been prepared with an overall increase of 9% 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, 2025, 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 budgeted cost per officer is approximately \$239,618 (2025: \$225,009), including shared services. This represents a 6.49% increase for 2026/2027. The proposed budget includes a total of \$39,644 for the cost of DNA services and an expense for prosecution services related to traffic tickets. As of April 1, 2025, 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 2026/2027:

	Budget 2026/2027		Cost Centre
	To Reserve	From Reserve	
General Fund - CAPITAL GL 9610			
Elmsdale Business Park Pylon Sign Revenue	\$ 11,000		fiscalserv
Uniacke Business Park Pylon Sign Revenue	\$ 7,300		fiscalserv
Total FISCALSERV GL 9610	\$ 18,300		

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	\$ 50,000		fiscalserv
Buildings	\$ 218,500		fiscalserv
Trucks (Bldg. insp., Bldg. mtnc., Dog Control)	\$ 40,000		fiscalserv
Aquatic Centre	\$ 50,000		fiscalserv
Leisure - Open Space	\$ 5,000		fiscalserv
Building Repairs	\$ 10,000		fiscalserv
Sustainability	\$ 30,000		fiscalserv
Parks and Trails	\$ 185,000		fiscalserv
Tourism	\$ 5,000		fiscalserv
Election	\$ 25,000		fiscalserv
Transportation - Paving (Municipal 10%)	\$ 20,000		fiscalserv
Transportation - Storm Drainage	\$ 80,000		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
Transportation - Infrastructure	\$ 193,500		fiscalserv
Growth Management Grant - Municipal Buildings, Land etc	\$ 463,000		fiscalserv
Growth Management Grant - Mount Uniacke	\$ 297,674		fiscalserv
Growth Management Grant - Sportsplex Area Rate	\$ 81,591		fiscalserv
Planning Studies	\$ 20,000		fiscalserv
Special Pension Payments	\$ 30,000		fiscalserv
Waste Mangement Fee	\$ 345,310		fiscalserv
Sportsplex Variance		\$ (82,019)	fiscalserv

General Fund - OPERATING GL 9620 (Cont'd)	Budget 2026/2027		Cost Centre
	To Reserve	From Reserve	
CAO's Office - Physician Recruitment		\$ (10,000)	fiscalserv
CAO's Office - Mount Uniacke Brand		\$ (6,000)	fiscalserv
CAO's Office - Staff Training		\$ (10,000)	fiscalserv
CAO's Office - Professional Fees		\$ (19,000)	fiscalserv
CAO's Office - Accessibility Materials		\$ (6,000)	fiscalserv
COUNCIL - Training		\$ (5,000)	fiscalserv
CORP SERV - Infotech Hardware		\$ (34,500)	fiscalserv
CORP SERV - Cell Phone Replacement		\$ (14,500)	fiscalserv
CORP SERV - vSphere Foundation		\$ (30,000)	fiscalserv
CORP SERV - Cybersecurity Audit		\$ (21,000)	fiscalserv
CORP SERV - Program Review & DAR		\$ (152,000)	fiscalserv
CORP SERV - DAR Project Manager		\$ (118,000)	fiscalserv
CORP SERV - Disposal of Property Migration & Registry Fees		\$ (41,000)	fiscalserv
CORP SERV - Municipal Property Scoping		\$ (12,920)	fiscalserv
CORP SERV - Climate Plan Update - Risk Assessment		\$ (80,500)	fiscalserv
CORP SERV - Sustainability Community Engagement		\$ (7,500)	fiscalserv
CORP SERV - Sustainability Conference		\$ (3,000)	fiscalserv
CORP SERV - Transit Pre Pilot Implementation		\$ (30,000)	fiscalserv
FINANCE - Special Pension Payment		\$ (215,000)	fiscalserv
FINANCE - Sick Leave Actuarial		\$ (4,000)	fiscalserv
I&O - Organics Carts		\$ (80,000)	fiscalserv
I&O - Scale House Ramp Repair		\$ (2,500)	fiscalserv
I&O - No Access Gating - Landfill		\$ (3,000)	fiscalserv
I&O - Snow Removal Roads		\$ (150,000)	fiscalserv
I&O - Flood Risk Mitigation Study		\$ (125,000)	fiscalserv
I&O - Asphalt Patching		\$ (50,000)	fiscalserv
I&O - Asphalt Swales		\$ (15,000)	fiscalserv
P&D - Drone		\$ (3,000)	fiscalserv
P&D - Heritage Incentive Program		\$ (15,000)	fiscalserv
P&D - Plan Review		\$ (17,000)	fiscalserv
P&D - Grand Lake/Horne Secondary Planning Strategy		\$ (140,000)	fiscalserv
P&D - Flood Information Verification		\$ (50,000)	fiscalserv
P&D - Mount Uniacke Servicing Feasibility Study		\$ (300,000)	fiscalserv
P&D - Building Official Wages & Benefits		\$ (73,000)	fiscalserv
P&D - Planner Wages & Benefits		\$ (64,000)	fiscalserv
PRC - LEMC Facility Condition Assessment		\$ (34,000)	fiscalserv
PRC - Elmsdale Former School Operations (net of revenue)		\$ (110,401)	fiscalserv
PRC - Accessibility Plan		\$ (30,000)	fiscalserv
PRC - Walton Lighthouse Painting		\$ (8,000)	fiscalserv
PRC - Recreation Facility Master Plan		\$ (10,000)	fiscalserv
PRC - Aquatic Wages		\$ (30,000)	fiscalserv
PRC - Aquatic Centre Washer & Dryer		\$ (3,500)	fiscalserv
Balloon Payment Hospital		\$ (112,409)	fiscalserv
Transfer to (from) Contingency	\$ 8,853		fiscalserv
Total FISCALSERV GL 9620	\$ 353,679		

General Fund - OPERATING GL 9620 (Cont'd)	Budget 2026/2027		Cost Centre
	To Reserve	From Reserve	
Emergency Fire Grant Reserve	\$ 15,854		fireexp
Fire Service Training Facility Capital	\$ 20,000		fireexp
Total FIREEXP GL 9620	\$ 35,854		
Building repairs - LMC	\$ 20,000		rescntrexp
Total RESCNTREXP GL 9620	\$ 20,000		

Other Lights - Operating Reserve GL 9620	\$ 29,487		fiscslights
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Urban Service Rate Reserve Transfers

General Fund - CAPITAL GL 9610			
Canada Community Building Funds for Sidewalk/Sewer Debt		\$ (417,213)	fiscalcsr
Total FISCAL CSR GL 9610		\$ (417,213)	

USR - OPERATING 9620			
Sidewalk Balloon Payments	\$ 130,000		fiscalcsr
Sidewalk Debt P&I Savings	\$ 164,400		fiscalcsr
Desludging Cells	\$ 300,000		fiscalcsr
Pump Upgrade - Multiple Lift Stations	\$ 174,000		fiscalcsr
Regl Sewer Hook Up Fees to Operating Reserve	\$ 46,800		fiscalcsr
Lagoon Vegetative Growth	\$ 6,000		fiscalcsr
Wastewater Truck	\$ 30,000		fiscalcsr
Wastewater Expenditures	\$ 110,000		fiscalcsr
Survey LS Space		\$ (30,000)	fiscalcsr
Surface Aerator Rental		\$ (50,000)	fiscalcsr
Blower Maintenance		\$ (30,000)	fiscalcsr
Air Release Chamber Repair		\$ (7,500)	fiscalcsr
Provincial Invoices		\$ (10,000)	fiscalcsr
CI2 Chamber Exterior Light		\$ (3,500)	fiscalcsr
Lift Station Safety Grate		\$ (8,000)	fiscalcsr
Municipal Facilities Signage		\$ (6,000)	fiscalcsr
Sidewalks - TWSI		\$ (10,000)	fiscalcsr
Sidewalks - Snow Removal		\$ (40,000)	fiscalcsr
Sidewalk Repairs - Contracts & Agreements		\$ (15,000)	fiscalcsr
Transfer to (from) Contingency	\$ 4,722		fiscalcsr
Total FISCAL CSR GL 9620	\$ 755,922		