

# 2026/2027 Budgets

- Operating Budget
- Business Plans
- Capital Budget
- Water Utility Budget

Presented to Executive Committee  
January 29<sup>th</sup>, 2026



EAST HANTS



# Scheduled Dates for 26/27 Budget Review/Discussion with Council

- January 29<sup>th</sup>
- February 5<sup>th</sup>
- February 10<sup>th</sup>
- February 12<sup>th</sup>
- February 19<sup>th</sup>
- February 24<sup>th</sup>
- 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 2026-2027 Topics

- Draft Operating Budget
- Draft Tax Rates
- Draft Business Plans
- Adjustments to Draft Budget
- DRF and Community Grants (Jo)
- Sportsplex – Revenue, Expenditures, Area Rate, Reserves
- Housing Accelerator Fund (HAF) Allocations





# Budget 2026-2027 Topics – Continued

- Variances (year to year)
- Household Hazardous Waste
- Ground Search and Rescue (GSAR)
- Waste Management Fee
- Fire Department Levies
- Snow Clearing Services in Business Parks
- Human Resources Report and 26/27 Staffing
- 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





# 2026/2027 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 2026 assessments the CAP rate is **2.6%**.

# Tax 101 – Assessments

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

	Taxable Value	Exempt Value	Total Assessed Value	*Taxable Assessed Value	Value Difference	Acreage
25: RESOURCE FARM (EXEMPT)		\$35,600	\$35,600	\$35,600		30
27: RESOURCE FOREST		\$30,100	\$30,100	\$30,100		38
Totals		\$65,700	\$65,700	\$65,700		68

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



## General Tax Rate

- General Tax Rate pays for:
  - 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 remains unchanged at \$230 per DU.





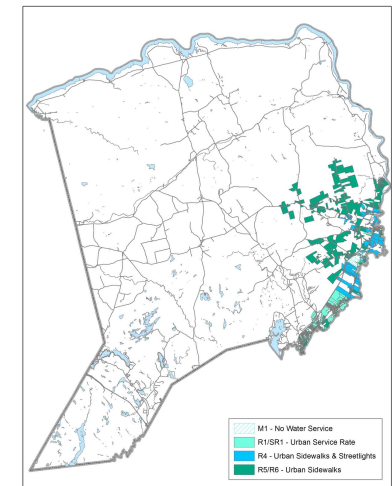
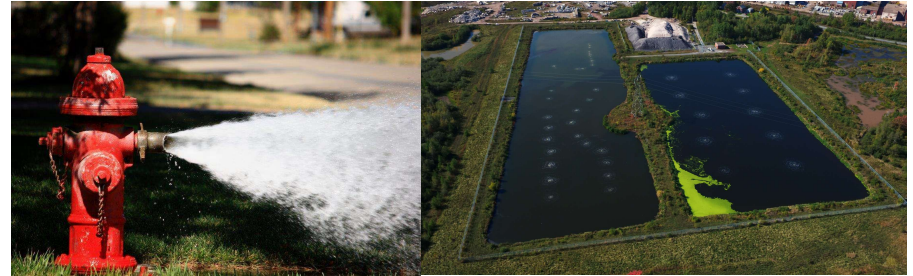
# Area Rates

- 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 m<sup>3</sup>





# East Hants - Assessment CAP

CAP Rate = 2.6%

- 2022 – Taxable assessment loss \$250M
- 2023 – Taxable assessment loss \$497M
- 2024 – Taxable assessment loss \$964M
- 2025 – Taxable assessment loss \$1.23B
- 2026 – Taxable assessment loss \$1.4B

Approx.  
83% of  
Residential  
properties  
capped in  
EH

\$1.4B in capped assessment equals \$11.1M in tax revenue (at 2025/2026 rates)

Approximately 25¢ of 2025/2026 proposed tax rate





25¢

Reality: Municipalities need revenue to provide municipal services.

Reality: In 2025 the residential tax rate was 79.5¢ per \$100 of assessment instead of the 54.5¢ it would be if everyone paid taxes based on their market assessment.





# Assessments Overview

## (\$ 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

### Percentage of Assessment Increase, Net of Bylaw Exemptions

## 2025 Assessment Increase

### Percentage of Assessment Increase, Net of Bylaw Exemptions

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

11.45%	9.65%	23.20%	12.24%
--------	-------	--------	--------

8.96%	3.20%	12.37%	9.04%
-------	-------	--------	-------





# Operating Budget - Assessments

## Residential

- Growth, net of exempt properties, 11.45%
- New Assessment: **\$300,300,800**
  - New properties: \$37.6 Million
    - 12.5% of the growth (2025: 5%)
  - Existing properties: \$263 Million 87.5% of the growth
    - 289 new dwelling units (2025: 281)
    - CAP 2.6% (2025: 1.5%)
    - Sale of properties remove the CAP
    - 10,495 from 10,187 capped residential accounts (+308)

## 2026 TAXABLE VALUE ATTRIBUTED TO BUILDING PERMITS

Residential Taxable		
District	2026 Filed Roll Value	Value Attributed to Building Permits
1 Enfield Centre	\$ 380,920,500	\$ 10,046,300
2 Elmsdale	\$ 370,238,900	\$ 11,862,500
3 Nine Mile River-Belnan	\$ 465,934,100	\$ 21,275,700
4 Shubenacadie-Indian Brook	\$ 223,384,100	\$ 1,166,100
5 Maitland-Noel Shore	\$ 298,024,200	\$ 3,341,200
6 North Lantz-Milford	\$ 316,991,000	\$ 29,760,100
7 South Lantz	\$ 328,153,300	\$ 16,752,600
8 Mount Uniacke-South Rawdon	\$ 540,412,200	\$ 12,110,100
9 South Uniacke	\$ 523,617,000	\$ 28,880,900
10 Enfield-Grand Lake	\$ 548,986,900	\$ 18,460,400
11 Rawdon-Kennetcook	\$ 320,230,700	\$ 4,592,600

# 2026 TAXABLE VALUE ATTRIBUTED TO BUILDING PERMITS

Commercial Taxable		
District	2026 Filed Roll Value	Value Attributed to Building Permits
1 Enfield Centre	\$ 5,080,900	\$ 187,900
2 Elmsdale	\$ 124,863,400	\$ 2,170,900
3 Nine Mile River-Belnan	\$ 16,802,500	\$ 826,000
4 Shubenacadie-Indian Brook	\$ 13,019,900	\$ 483,700
5 Maitland-Noel Shore	\$ 8,103,400	\$ 43,300
6 North Lantz-Milford	\$ 8,295,400	\$ 112,100
7 South Lantz	\$ 18,222,900	\$ -
8 Mount Uniacke-South Rawdon	\$ 68,549,500	\$ 13,411,300
9 South Uniacke	\$ 2,741,000	\$ 10,700
10 Enfield-Grand Lake	\$ 11,039,800	\$ 127,900
11 Rawdon-Kennetcook	\$ 6,232,300	\$ 137,200



# Operating Budget - Assessments

## Commercial

- Increase in assessment
  - Net of exempt properties
    - Community halls, NFP properties, Water Utility
  - 23.20% increase (2025 12.37% increase)
  - \$48 million increase (2025 \$22.8 million increase)
- \$0.01 Rate Change proposed in draft document

## TOP 10 COMMERCIAL TAXABLE ASSESSMENTS – 2026

Name	District	Location	Assessment
CROMBIE PROPERTY HOLDINGS II LIMITED	2	56 HWY MASON LANE LOT 2-B ELMSDALE	21,636,100.00
ATLAS STRUCTURAL SYSTEMS LIMITED	8	66 ALICIA SCOTT AVE LOT RL-1A MOUNT UN	19,599,300.00
THE SHAW GROUP LIMITED	7	1101 DR HIGHWAY 2 PARCEL Z2X PORT LANTZ	8,241,200.00
CP REIT NS PROPERTIES LIMITED	2	20 RD CHOICE WAY LOT A-2 ELMSDALE	7,945,500.00
CORRIDOR COMMUNITY OPTIONS SOCIETY	2	201 PARK RD LOT 79-80 ELMSDALE	7,004,400.00
COPART CANADA INC.	2	128 RD PARK RD LOT 85-2 ELMSDALE	4,952,800.00
AEROTECH DEVELOPMENTS GP LIMITED	2	HWY PARK RD BLOCK A ELMSDALE	4,298,000.00
SCREEN NOVA STUDIOS INC.	8	68 HWY HIGHWAY 1 LOT 7D MOUNT UNIACKE	4,244,300.00
VICTORY PROPERTY HOLDINGS INC.	8	40 ALICIA SCOTT AVE LOT 10-11 MOUNT UN	3,230,500.00
ELMSDALE LUMBER COMPANY LIMITED	2	HWY 604B HIGHWAY 2 LOT 04-1ABCD ELMSDA	2,567,300.00





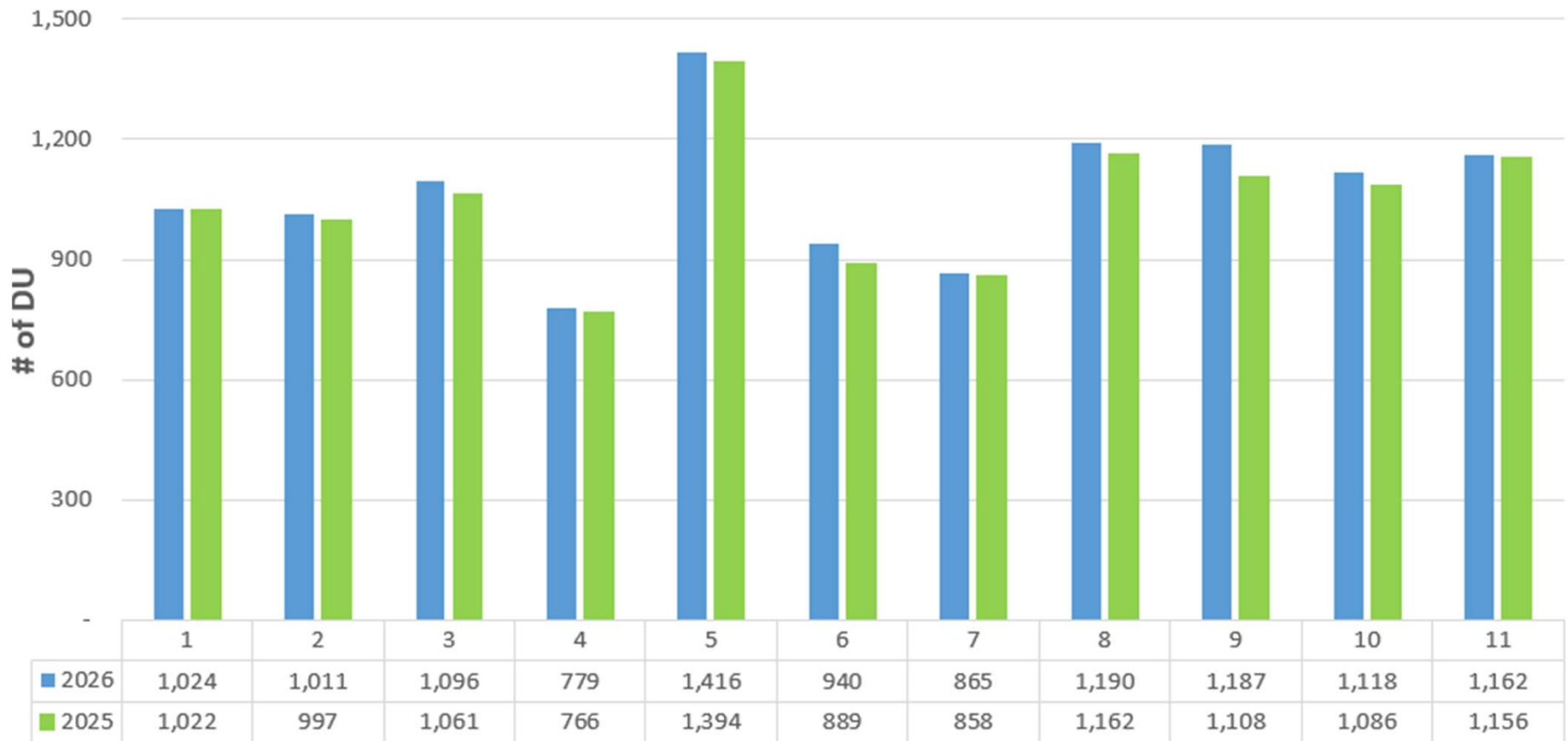


## Dwelling Units

- DU additions:
  - 2 units : Enfield Centre (1)
  - 14 units: Elmsdale (2)
  - 35 units : Nine Mile River-Belnan (3)
  - 13 units: Shubenacadie-Indian Brook (4)
  - 22 units: Maitland-Noel Shore (5)
  - 51 units: North Lantz-Milford (6)
  - 7 units: South Lantz (7)
  - 28 units: Mount Uniacke-South Rawdon (8)
  - 79 units: South Uniacke (9)
  - 32 units: Enfield-Grand Lake (10)
  - 6 units: Rawdon-Kennetcook (11)

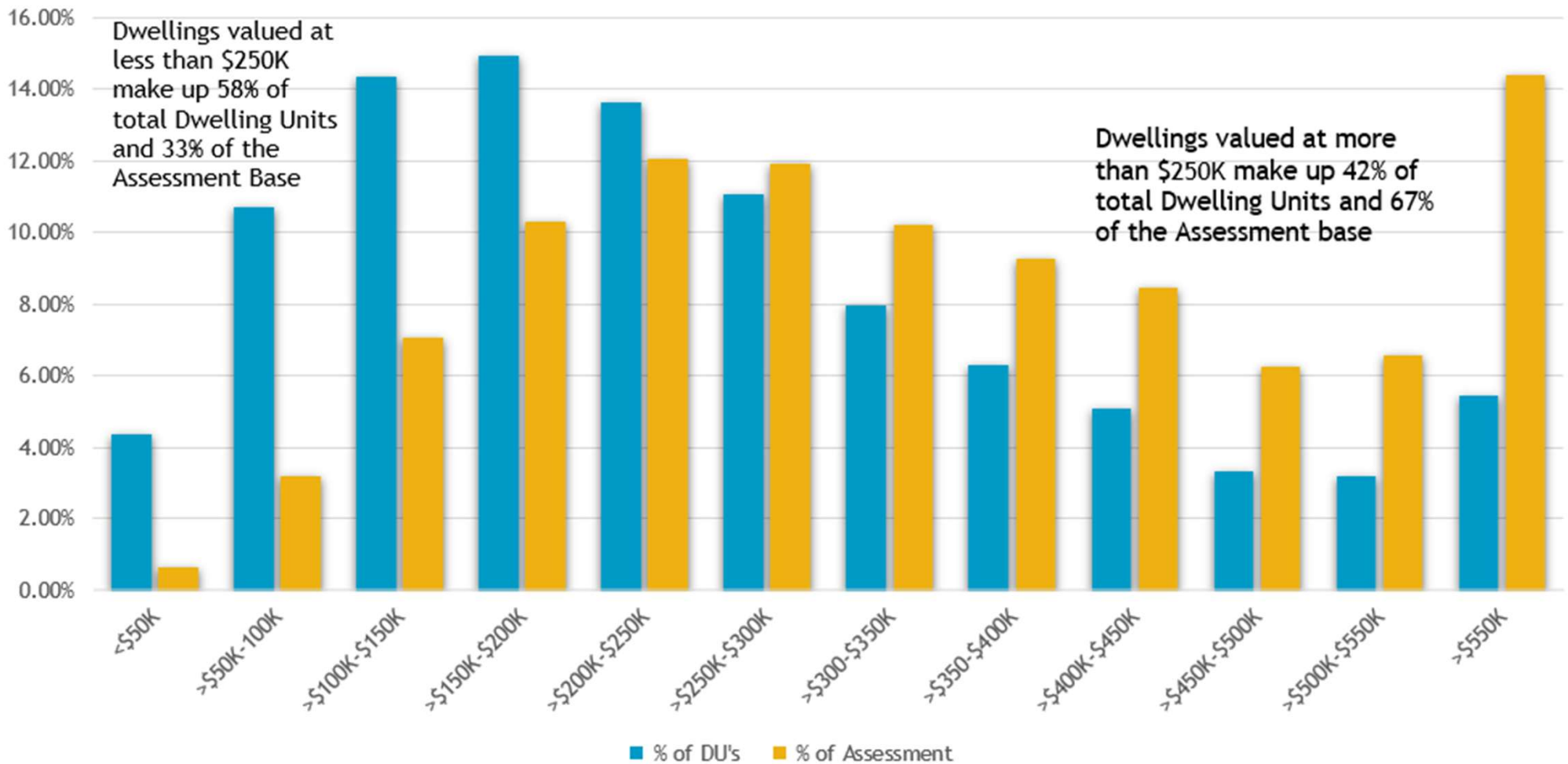


## Dwelling Units - Year over Year Change





## Distribution of Single Dwellings by Value - 2026





# Proposed General Tax Rates

- **Residential Tax Rate \$0.785**
  - Decrease 1 cent
- **Resource Tax Rate \$0.785**
  - Decrease 1 cent
- **Commercial Tax Rate \$2.56**
  - Decrease 1 cent
- **Waste Management Services Fee \$230**
  - No change



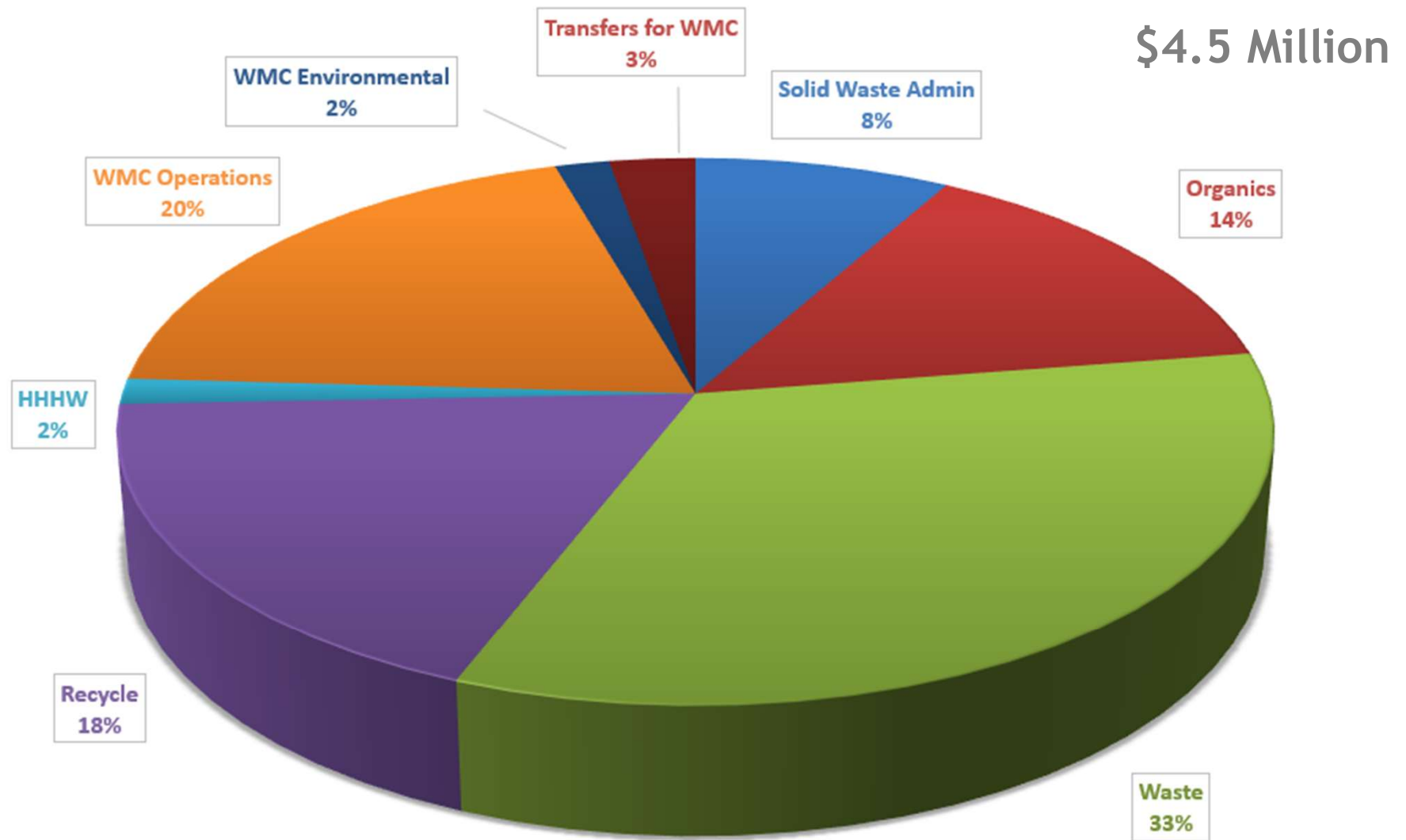


# Waste Management Service Fee

- **Waste Management Services Fee \$230 per dwelling unit**
  - Commercial receives service, paid in Commercial Rate
  - \$345,310 projected to be transferred to reserves



# Waste Management Costs Breakdown



## How does it all add up?

Amount to be Raised From GTR Taxation (net of non tax revenues and expenditures)	\$ 33,407,630	
Commercial Rate - \$2.56 (\$0.01 decr.)	\$ 7,110,029	21%
Residential Rate - \$0.785 (\$0.01 decr.)	\$ 22,959,104	69%
Resource Rate - \$ 0.785 (\$0.01 decr.)	\$ 636,110	2%
Waste Management Rate - \$230 (No change)	\$ 2,711,240	8%
Transfer from Reserves	<u>\$ (8,853)</u>	
<b>Total</b>	<b>\$ 33,407,630</b>	



# Tax Revenue

- Increase in amount to be raised from taxation
  - **\$3,433,674** (\$2,528,429 in 2025)
  - Some reliance on reserve transfers
- Revenue increase from Assessment Growth
  - Keeping tax rates static would generate \$3,715,069 (2025: \$2,478,680; CAP 1.5%)

**In 2026/2027 one cent on the tax rate raises:**

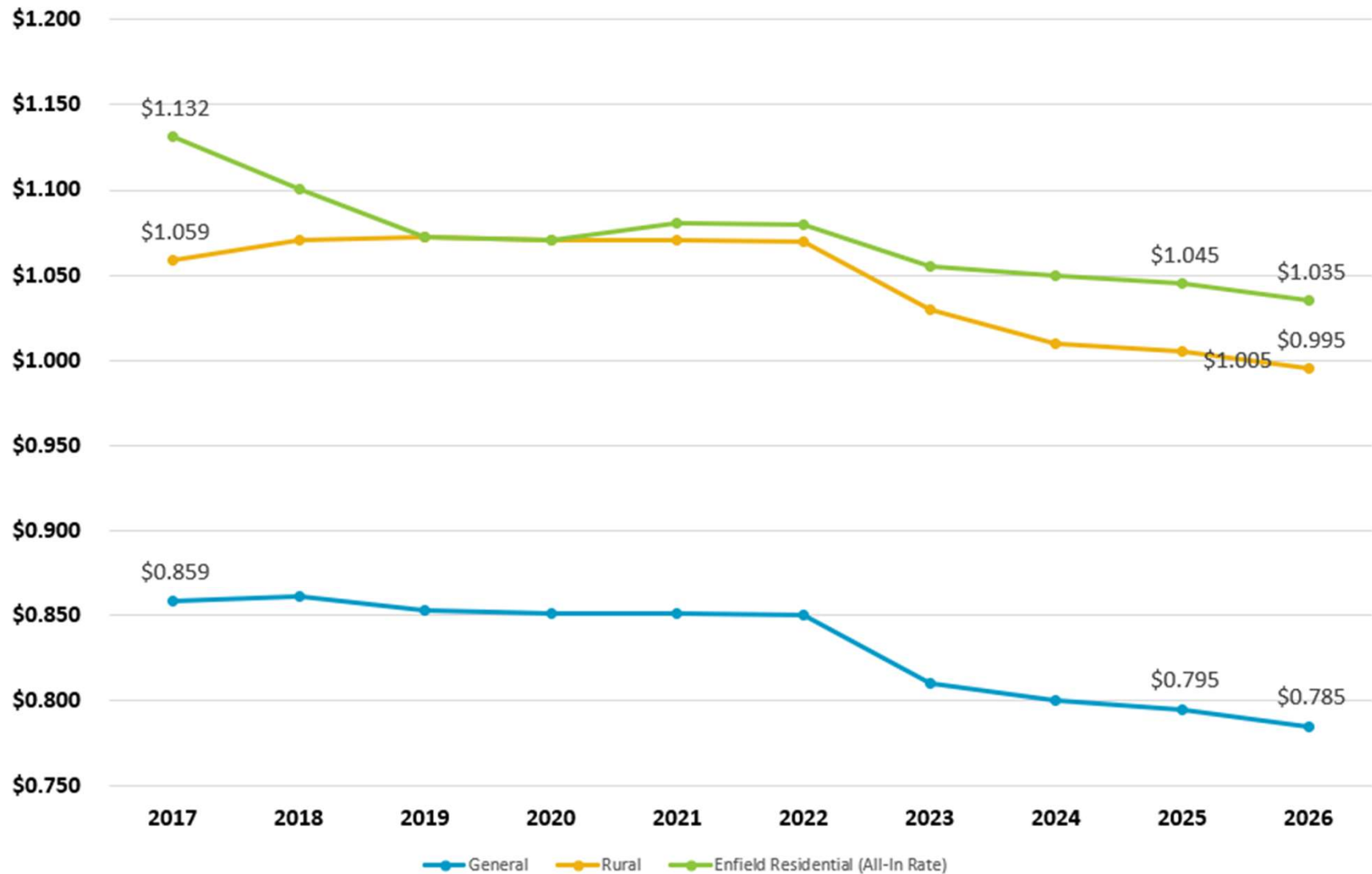
- **Residential/Resource = \$300,576 (2025: \$269,825)**
- **Commercial = \$27,774 (2025: \$22,831)**

## One Cent Raises By District

District	Residential/ Resource	% of total	Commercial	% of total Comm.
1 Enfield Centre	\$ 28,795	10%	\$ 508	2%
2 Elmsdale	\$ 27,098	9%	\$ 11,965	43%
3 Nine Mile River-Belnan	\$ 32,150	11%	\$ 1,680	6%
4 Shubenacadie-Indian Brook	\$ 15,725	5%	\$ 1,302	5%
5 Maitland-Noel Shore	\$ 20,575	7%	\$ 810	3%
6 North Lantz-Milford	\$ 23,329	8%	\$ 830	3%
7 South Lantz	\$ 24,629	8%	\$ 1,822	7%
8 Mount Uniacke-South Rawdon	\$ 34,602	11%	\$ 6,855	25%
9 South Uniacke	\$ 36,950	12%	\$ 274	1%
10 Enfield-Grand Lake	\$ 36,612	12%	\$ 1,104	4%
11 Rawdon-Kennetcook	\$ 20,111	7%	\$ 623	2%
	\$ 300,576		\$ 27,774	



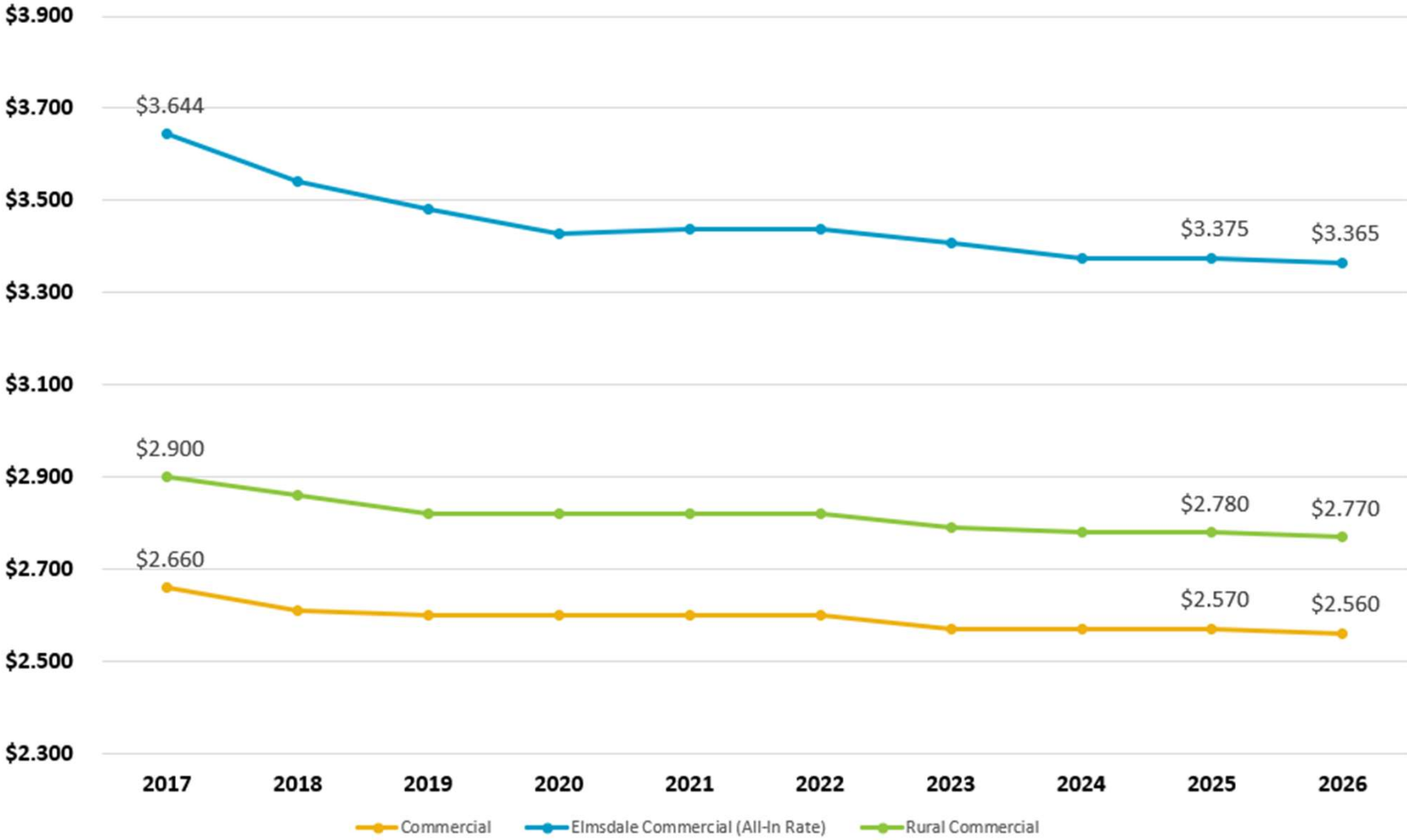
## Residential Tax Rate Trends: 2017-2026 (proposed) General Rates and All-In Rates



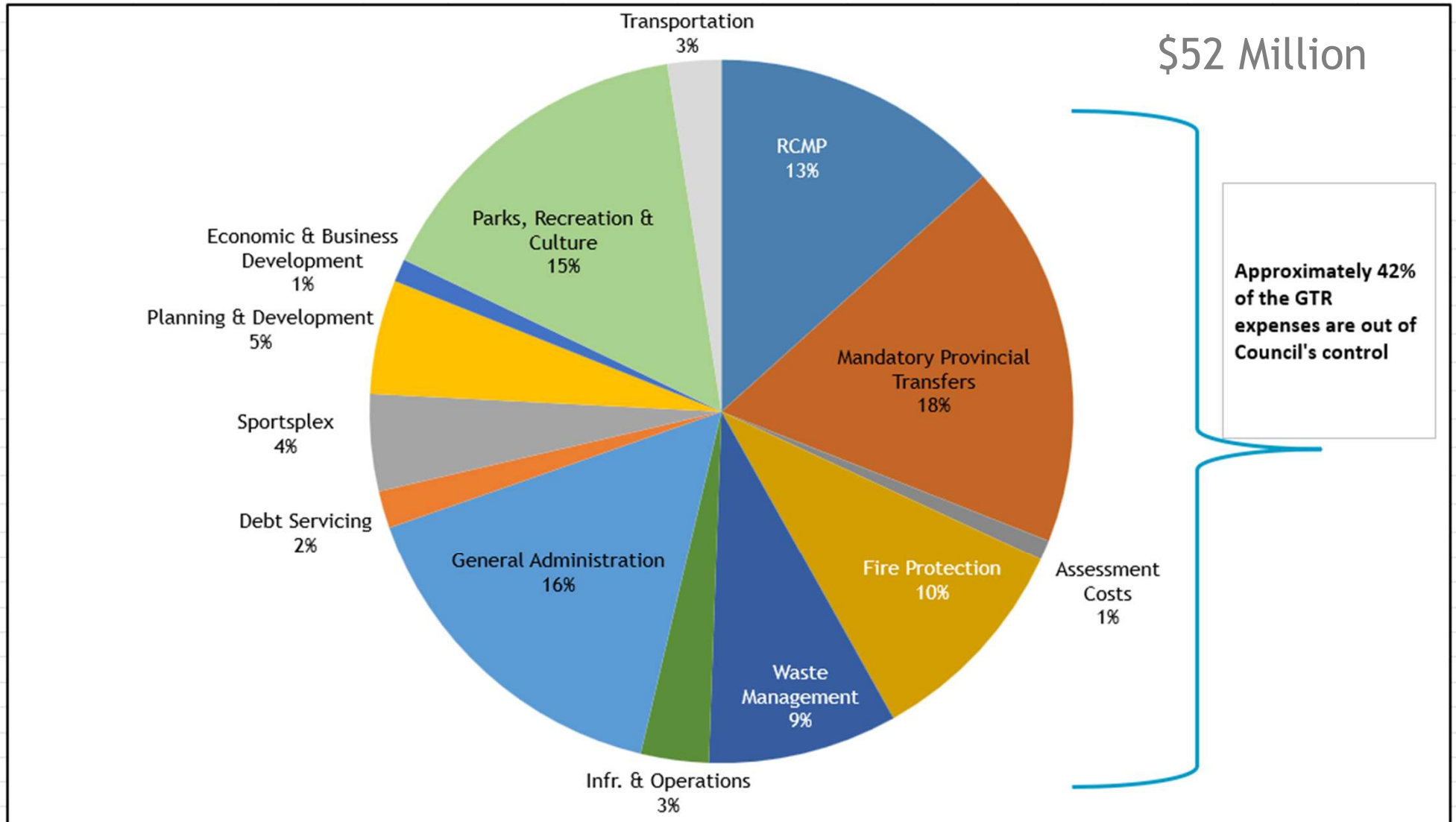


# Commercial Tax Rate Trends: 2017-2026 (proposed)

## General Rates and All-In Rates



## 2026/2027 Budgeted Spending by Type – General Operations



(Assessments x General Tax Rate(s))

+

(Assessments x Area Rate(s))

+

(# Dwellings x Waste Mgmt Fee)

=

**Tax Bill**

+

(Cubic Metres of Water x Wastewater Management Fee)

=

**Total 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





## Tax Burden – Including Area Rates

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



## Historical Tax Burden - General Tax Rate

	Assessment		General Tax Rate		General Tax Burden		5 Year		Per Year	
	2022	2026	2022	2026	2022	2026	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE
Rural	\$ 100,000	\$ 115,747	\$ 0.8500	\$ 0.7850	\$ 1,070	\$ 1,139	6.41%	\$ 69	1.28%	\$ 14
Rural	\$ 200,000	\$ 231,493	\$ 0.8500	\$ 0.7850	\$ 1,920	\$ 2,047	6.63%	\$ 127	1.33%	\$ 25
Rural	\$ 300,000	\$ 347,240	\$ 0.8500	\$ 0.7850	\$ 2,770	\$ 2,956	6.71%	\$ 186	1.34%	\$ 37
Mt. Uniacke	\$ 200,000	\$ 231,493	\$ 0.8500	\$ 0.7850	\$ 1,920	\$ 2,047	6.63%	\$ 127	1.33%	\$ 25
Mt. Uniacke	\$ 300,000	\$ 347,240	\$ 0.8500	\$ 0.7850	\$ 2,770	\$ 2,956	6.71%	\$ 186	1.34%	\$ 37
Mt. Uniacke	\$ 400,000	\$ 462,987	\$ 0.8500	\$ 0.7850	\$ 3,620	\$ 3,864	6.75%	\$ 244	1.35%	\$ 49
Mt. Uniacke	\$ 500,000	\$ 578,734	\$ 0.8500	\$ 0.7850	\$ 4,470	\$ 4,773	6.78%	\$ 303	1.36%	\$ 61
Shubie Serviced	\$ 100,000	\$ 115,747	\$ 0.8500	\$ 0.7850	\$ 1,070	\$ 1,139	6.41%	\$ 69	1.28%	\$ 14
Shubie Serviced	\$ 200,000	\$ 231,493	\$ 0.8500	\$ 0.7850	\$ 1,920	\$ 2,047	6.63%	\$ 127	1.33%	\$ 25
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 115,747	\$ 0.8500	\$ 0.7850	\$ 1,070	\$ 1,139	6.41%	\$ 69	1.28%	\$ 14
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 231,493	\$ 0.8500	\$ 0.7850	\$ 1,920	\$ 2,047	6.63%	\$ 127	1.33%	\$ 25
Milford Serviced	\$ 100,000	\$ 115,747	\$ 0.8500	\$ 0.7850	\$ 1,070	\$ 1,139	6.41%	\$ 69	1.28%	\$ 14
Milford Serviced	\$ 200,000	\$ 231,493	\$ 0.8500	\$ 0.7850	\$ 1,920	\$ 2,047	6.63%	\$ 127	1.33%	\$ 25
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 115,747	\$ 0.8500	\$ 0.7850	\$ 1,070	\$ 1,139	6.41%	\$ 69	1.28%	\$ 14
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 231,493	\$ 0.8500	\$ 0.7850	\$ 1,920	\$ 2,047	6.63%	\$ 127	1.33%	\$ 25
Enfield Serviced	\$ 200,000	\$ 231,493	\$ 0.8500	\$ 0.7850	\$ 1,920	\$ 2,047	6.63%	\$ 127	1.33%	\$ 25
Enfield Serviced	\$ 300,000	\$ 347,240	\$ 0.8500	\$ 0.7850	\$ 2,770	\$ 2,956	6.71%	\$ 186	1.34%	\$ 37
Enfield Serviced	\$ 400,000	\$ 462,987	\$ 0.8500	\$ 0.7850	\$ 3,620	\$ 3,864	6.75%	\$ 244	1.35%	\$ 49
Enfield Partially Serviced	\$ 200,000	\$ 231,493	\$ 0.8500	\$ 0.7850	\$ 1,920	\$ 2,047	6.63%	\$ 127	1.33%	\$ 25
Enfield Partially Serviced	\$ 300,000	\$ 347,240	\$ 0.8500	\$ 0.7850	\$ 2,770	\$ 2,956	6.71%	\$ 186	1.34%	\$ 37
Enfield Partially Serviced	\$ 400,000	\$ 462,987	\$ 0.8500	\$ 0.7850	\$ 3,620	\$ 3,864	6.75%	\$ 244	1.35%	\$ 49
Lantz/Elmsdale Serviced	\$ 200,000	\$ 231,493	\$ 0.8500	\$ 0.7850	\$ 1,920	\$ 2,047	6.63%	\$ 127	1.33%	\$ 25
Lantz/Elmsdale Serviced	\$ 300,000	\$ 347,240	\$ 0.8500	\$ 0.7850	\$ 2,770	\$ 2,956	6.71%	\$ 186	1.34%	\$ 37
Lantz/Elmsdale Serviced	\$ 400,000	\$ 462,987	\$ 0.8500	\$ 0.7850	\$ 3,620	\$ 3,864	6.75%	\$ 244	1.35%	\$ 49
Elmsdale Partially Serviced	\$ 200,000	\$ 231,493	\$ 0.8500	\$ 0.7850	\$ 1,920	\$ 2,047	6.63%	\$ 127	1.33%	\$ 25
Elmsdale Partially Serviced	\$ 300,000	\$ 347,240	\$ 0.8500	\$ 0.7850	\$ 2,770	\$ 2,956	6.71%	\$ 186	1.34%	\$ 37
Elmsdale Partially Serviced	\$ 400,000	\$ 462,987	\$ 0.8500	\$ 0.7850	\$ 3,620	\$ 3,864	6.75%	\$ 244	1.35%	\$ 49





## Historical Tax Burden - All-In Rates

District	Assessment		Total Tax Rate		Total Tax Burden		5 Year		Per Year	
	2022	2026	2022	2026	2022	2026	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE
Rural	\$ 100,000	\$ 115,747	\$ 1.0707	\$ 0.9950	\$ 1,291	\$ 1,382	7.05%	\$ 91	1.41%	\$ 18
Rural	\$ 200,000	\$ 231,493	\$ 1.0707	\$ 0.9950	\$ 2,361	\$ 2,533	7.28%	\$ 172	1.46%	\$ 34
Rural	\$ 300,000	\$ 347,240	\$ 1.0707	\$ 0.9950	\$ 3,432	\$ 3,685	7.37%	\$ 253	1.47%	\$ 51
Mt. Uniacke	\$ 200,000	\$ 231,493	\$ 1.0033	\$ 0.9298	\$ 2,227	\$ 2,382	7.00%	\$ 156	1.40%	\$ 31
Mt. Uniacke	\$ 300,000	\$ 347,240	\$ 1.0033	\$ 0.9298	\$ 3,230	\$ 3,459	7.08%	\$ 229	1.42%	\$ 46
Mt. Uniacke	\$ 400,000	\$ 462,987	\$ 1.0033	\$ 0.9298	\$ 4,233	\$ 4,535	7.13%	\$ 302	1.43%	\$ 60
Mt. Uniacke	\$ 500,000	\$ 578,734	\$ 1.0033	\$ 0.9298	\$ 5,237	\$ 5,611	7.15%	\$ 375	1.43%	\$ 75
Shubie Serviced	\$ 100,000	\$ 115,747	\$ 1.3407	\$ 1.1850	\$ 1,891	\$ 1,962	3.75%	\$ 71	0.75%	\$ 14
Shubie Serviced	\$ 200,000	\$ 231,493	\$ 1.3407	\$ 1.1850	\$ 3,231	\$ 3,333	3.15%	\$ 102	0.63%	\$ 20
Shubie Partially Serviced (SL/SW)	\$ 100,000	\$ 115,747	\$ 1.1007	\$ 1.0350	\$ 1,321	\$ 1,428	8.12%	\$ 107	1.62%	\$ 21
Shubie Partially Serviced (SL/SW)	\$ 200,000	\$ 231,493	\$ 1.1007	\$ 1.0350	\$ 2,421	\$ 2,626	8.45%	\$ 205	1.69%	\$ 41
Milford Serviced	\$ 100,000	\$ 115,747	\$ 1.3957	\$ 1.3950	\$ 1,616	\$ 1,845	14.17%	\$ 229	2.83%	\$ 46
Milford Serviced	\$ 200,000	\$ 231,493	\$ 1.3957	\$ 1.3750	\$ 3,011	\$ 3,413	13.34%	\$ 402	2.67%	\$ 80
Milford Partially Serviced (SL/SW)	\$ 100,000	\$ 115,747	\$ 1.1007	\$ 1.0350	\$ 1,321	\$ 1,428	8.12%	\$ 107	1.62%	\$ 21
Milford Partially Serviced (SL/SW)	\$ 200,000	\$ 231,493	\$ 1.1007	\$ 1.0350	\$ 2,421	\$ 2,626	8.45%	\$ 205	1.69%	\$ 41
Enfield Serviced	\$ 200,000	\$ 231,493	\$ 1.0807	\$ 1.0550	\$ 2,711	\$ 3,032	11.83%	\$ 321	2.37%	\$ 64
Enfield Serviced	\$ 300,000	\$ 347,240	\$ 1.0807	\$ 1.0550	\$ 3,792	\$ 4,253	12.16%	\$ 461	2.43%	\$ 92
Enfield Serviced	\$ 400,000	\$ 462,987	\$ 1.0807	\$ 1.0550	\$ 4,873	\$ 5,475	12.35%	\$ 602	2.47%	\$ 120
Enfield Partially Serviced	\$ 200,000	\$ 231,493	\$ 1.0287	\$ 0.9650	\$ 2,277	\$ 2,464	8.19%	\$ 187	1.64%	\$ 37
Enfield Partially Serviced	\$ 300,000	\$ 347,240	\$ 1.0287	\$ 0.9650	\$ 3,306	\$ 3,581	8.31%	\$ 275	1.66%	\$ 55
Enfield Partially Serviced	\$ 400,000	\$ 462,987	\$ 1.0287	\$ 0.9650	\$ 4,335	\$ 4,698	8.37%	\$ 363	1.67%	\$ 73
Lantz/Elmsdale Serviced	\$ 200,000	\$ 231,493	\$ 1.1007	\$ 1.0550	\$ 2,751	\$ 3,032	10.21%	\$ 281	2.04%	\$ 56
Lantz/Elmsdale Serviced	\$ 300,000	\$ 347,240	\$ 1.1007	\$ 1.0550	\$ 3,852	\$ 4,253	10.42%	\$ 401	2.08%	\$ 80
Lantz/Elmsdale Serviced	\$ 400,000	\$ 462,987	\$ 1.1007	\$ 1.0550	\$ 4,923	\$ 5,475	11.21%	\$ 552	2.24%	\$ 110
Elmsdale Partially Serviced	\$ 200,000	\$ 231,493	\$ 1.0707	\$ 1.0250	\$ 2,361	\$ 2,603	10.22%	\$ 241	2.04%	\$ 48
Elmsdale Partially Serviced	\$ 300,000	\$ 347,240	\$ 1.0707	\$ 1.0250	\$ 3,432	\$ 3,789	10.41%	\$ 357	2.08%	\$ 71
Elmsdale Partially Serviced	\$ 400,000	\$ 462,987	\$ 1.0707	\$ 1.0250	\$ 4,503	\$ 4,976	10.50%	\$ 473	2.10%	\$ 95



# Urban Service Rates

ASSESSMENT VALUES AND RATES		Rate Code	Current USR Rates	Proposed Increase/ (Decrease)	Proposed 2026/2027 USR Rates
Residential Serviced Levy 1 cent raise (R1-SR1-M1)			\$ 114,247		
Regional Residential USR	R1		\$ 0.070		\$ 0.070
Shubie Residential USR	SR1		\$ 0.190		\$ 0.190
Milford Residential USR	MR1		\$ 0.380		\$ 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

2026/2027 Taxable Assessments =	\$1,978,206,00
Revenue Raised by Proposed 4 ¢ =	\$790,218
Rate Set in 2026/2027 =	\$ 0.04/\$100 of assessment
Projecting 2026/2027 =	\$82,019 from Reserve
Growth Management Grant =	\$81,591

**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

East Hants Sportsplex	2025/2026		2026/2027
	Projection	Budget	Budget
<b>Revenues</b>			
Area rate revenue (Levy)	\$ (699,342)	\$ (700,682)	\$ (790,218)
Operating revenue	\$ (1,704,220)	\$ (1,570,378)	\$ (1,797,979)
<b>Expenditures</b>			
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)
<b>Operating (Income) Loss</b>	\$ (138,966)	\$ (10,577)	\$ 82,019
<b>Assessment Values and Rates</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
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





# Other tax rates

- **Other Streetlight Rates**
  - 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

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		





## Fire Departments – Transfers

- Levy Payments to fire departments of \$5,152,157  
(Projection 2025/2026: \$4,437,761)
- Grant Payments
  - \$147,984 grant which includes:
    - Operating grant \$71,898
    - 1 cent levy \$44,388
    - Growth Management Grant \$31,698
- Fire Service Training Facility \$20,000
- WCB For Fire Fighters \$36,578
- Training Funds \$10,000
- Risk Consultant \$18,500



# 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

- **Education – \$8,962,534 (2025: \$8,225,487)**
  - 9% : Increase for UA (Increase of \$737K)
  - 0% : Increase for Rate Adjustment
  - Represents approximately 28 cents of the 78.5 cent general tax rate

# RCMP – Transfers

## RCMP - \$6,897,983 (2025: \$6,475,044)

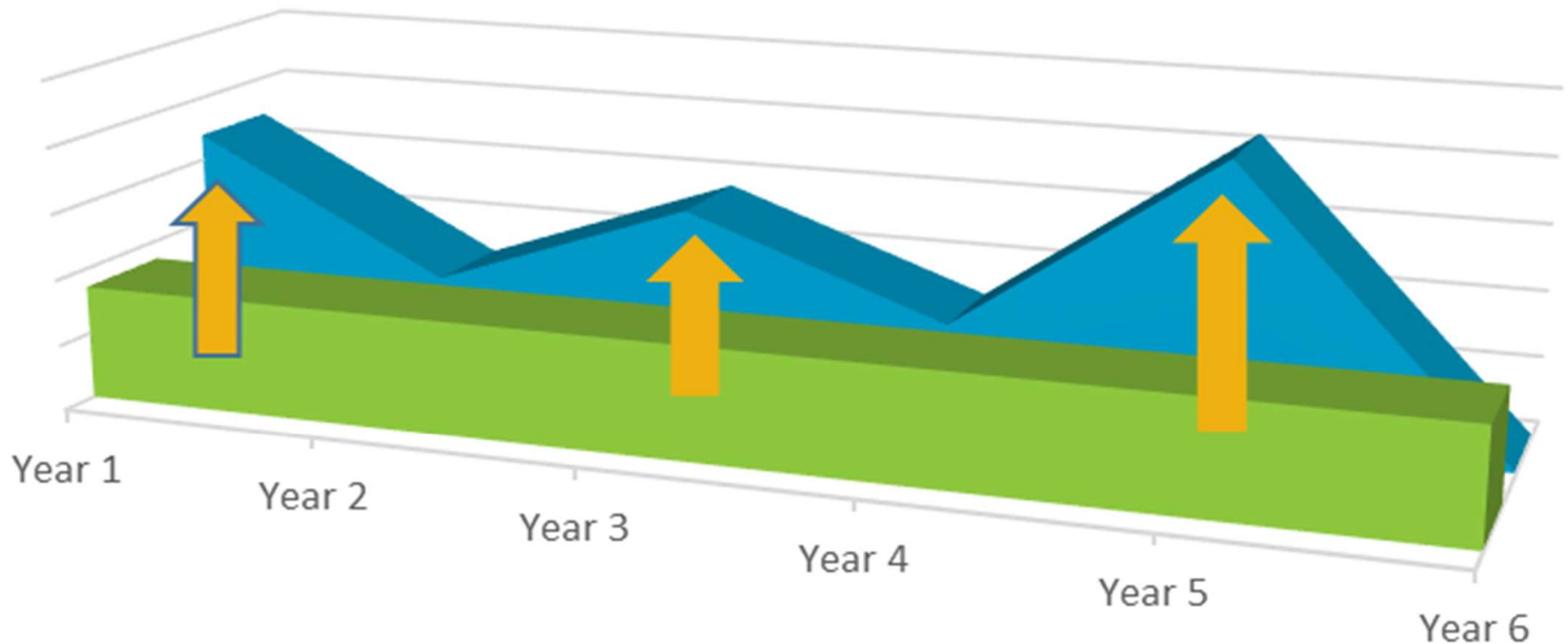
- \$422,939 Increase
- Budgeted 6.5% increase in budget per Officer including shared costs
- 28 Officers
- 2 Admin Positions – \$149,025
- DNA & Prosecution Costs: \$39,644
- Represents approximately 21 cents of the 78.5 cent general tax rate

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

Project Spending ↑



# Transfers

- Transfer to/from Reserves
  - Different Types of Reserves
    - Operating, Capital, Water Utility, Obligatory Reserves
  - See pages 36 to 38 for General Tax Rate Reserve +/-
- Transfers to/from in 2026/2027
  - Growth Management Grant for municipal buildings/land \$463,000
  - Growth Management Grant for Mount Uniacke \$297,674
  - Hospital balloon payment transfer from reserves \$112,409
  - Waste Management transfer to reserves \$345,310
  - USR sidewalks future debt \$164,400
  - Wastewater Expenditures transfer to reserves \$110,000

Obligatory	\$3.2 Million	Capital	\$9.2 Million
Water Utility	\$3.3 Million	Operating	\$36 Million

## East Hants Five-Year Reserves Comparison

