

analysis
team
SUCCESS innovation
ideas ACTIVITIES

BUSINESS-PLAN

performance market
MARKETING strategy
customers work





Business Plans

- Summary of Services Provided
 - Annual Planned Activities
- Priority 1 – One Time Projects and New Services
 - Overview
 - Strategic Alignment
 - Estimated Resources
 - Performance Measures (if established)
 - Critical Success Factors
- Priority 2 – One Time Projects and New Services
- Staffing Complement
- Department Budget
 - Many cost centers feed into master department budget
- Budget Highlights
- Significant Variances
 - Revenue, Expenses, Transfers to/from Reserve
 - Impact on General Tax Rate

COUNCIL

Total Net Budget: \$611,482

Net Impact on General Rate: \$46,665

Business Plan Pages: 12-15

Description	Amount
INCREASES / (DECREASES) IN EXPENSES	
Honorarium & Benefits (Increase 2.6% for CPI & benefits for life, health & dental)	\$13,565
Net increase in Supplies & Operating Expenses (various)	\$5,100
Professional Services (Familiarization bus tour for Council)	(\$5,000)
Sub-Total Expense Variances	\$13,665
(INCREASES) / DECREASES IN TRANSFERS FROM RESERVES	
Beautification	\$11,000
Familiarization Bus Tour	\$5,000
FCM Conference	\$17,000
Sub-Total Reserve Funding Variances	\$33,000
NET IMPACT ON GENERAL TAX RATE	\$46,665





Significant Initiatives Proposed for 2026/2027

- Implement Equitable East Hants Plan
- Municipal Education & Engagement
- Fire Service Provincial Governance Review
- In-Person Regional Local Business Support Services
- Public Transit - Fixed Route Service
- Regional Emergency Management Organization
- EMO - Operational Plan Update (REMO)
- EMO - Business Continuity Planning
- Seniors Safety
- Public Safety Awareness
- Former Elmsdale School Site Redevelopment
- DAR Land Management - Easements and Encroachments
- Corporate Asset Management Program - Onboarding Water & Wastewater Assets
- Planning for an Asset Management Software Solution
- Municipal Climate Change Action Plan (Continued - Year 2, Climate Risk)
- Debt Management Policy and Improved Debt Forecasting
- Uniacke Business Park Entrance Improvements at Highway 1
- Construction & Demolition Landfill Cell



Significant Initiatives Proposed for 2026/2027

- WMC Scale Replacement
- WMC Road and Ditching Renewal
- Brookside Wastewater Revitalization
- Wastewater Collection Upgrade - Lantz
- Lift Station Upgrade - Medical Centre
- Sewer Upgrade - Highway 214 Phase 2
- Mill Brook Flood Mitigation Study
- Havenwood Flood Mitigation Study
- Water Tower Renewal - Shubenacadie
- Temperature Control - Shubenacadie Wastewater Treatment Plant
- Mill Lift Station - Panel Replacement
- Lift Station Upgrade - Highway 277
- Elmsdale Business Park - Phase 7
- Sidewalks - Enfield
- Park Road Cross Culvert Replacement
- District Metered Area (DMA)
- Playground & Park Development - Playground at Belnan Avenue
- Lakelands Regional Park Development
- Shubenacadie Parking
- Active Transportation Route Development and Maintenance
- Former DAR Line - Long term trail Agreement
- Burntcoat Lighthouse Relocation
- Shubenacadie River Park Interpretive Signage
- Updated East Hants Tourism Strategy
- East Hants Aquatic Centre - Extended Hours (Sunday Afternoon/Evening Swim Lessons)

Significant Initiatives Proposed for 2026/2027

- Recreation Van (Playbox on Wheels)
- East Hants Sportsplex - Sport Shop
- East Hants Clothing & Apparel
- Sportsplex Security Upgrades
- Roxie's Café Kitchen Upgrades
- Sportsplex Parking Lot Repairs
- Sportsplex Score Clock Replacement
- Sportsplex Light Replacement
- Sportsplex Street Screen Replacement
- East Hants Aquatic Centre - Stormwater Upgrades
- East Hants Aquatic Centre - Splash Pad Alterations
- East Hants Aquatic Centre - Back Stairs Enclosure
- LEMC Building Automation System
- LEMC Mechanical Upgrades
- Accessibility Upgrades
- Official Community Plan Review
- Flood Information Verification
- Mount Uniacke Servicing Feasibility Study
- Municipal Drone
- Grand Lake/Horne Settlement Secondary Planning Strategy
- ESRI Small Local Government Enterprise Agreement - GIS Software



OFFICE OF THE CAO

Total Net Budget: \$1,923,020

Net Impact on General Rate: \$310,560

Business Plan Pages: 16-22

- Human Resource
 - Market Adjustments & Increments for 7 FTEs, and 2 new positions (one shared with Solid Waste)
 - Organizational training net increase of \$6.8K
 - \$10K from training reserve
 - Employee Engagement Survey \$9K
- Grants - Increase of \$10K Kids Action & \$20K EH Family Resource (Comm Partnership). Increase of \$21K General Gov Grants (EH Farmers Market, Foodbanks and Insurance Grants)
- Implementation of Equitable East Hants Plan
- Municipal Education & Engagement
- Fire Service Provincial Governance Review





CORPORATE SERVICES

Total Net Budget: \$2,962,307

Net Impact on General Rate: \$187,322

Business Plan Pages: 23-41

Economic & Business Development

- In-Person Regional Local Business Support Service \$2K
- Public Transit - Fixed Route Service - Implement Engagement Plan

Protective Services:

- Regional Emergency Management Organization
- EMO - Operational Plan Update (REMO)
- EMO - Business Continuity Planning
- Seniors Safety \$4K
- Public Safety Awareness \$3K



CORPORATE SERVICES

Total Net Budget: \$2,962,307

Net Impact on General Rate: : \$187,322

Business Plan Pages: 23-41

(Cont'd)

Real-Estate & Corporate Projects:

- Former Elmsdale School Site Redevelopment
- DAR Land Management - Easements and Encroachments \$152K
- Corporate Asset Management Program - Onboarding Water & Wastewater Assets
- Planning for an Asset Management Software Solution
- Municipal Climate Change Action Plan (Continued - Year 2, Climate Risk)





FINANCE

Total Net Budget \$ 3,633,526

Net Impact on General Rate: \$22,325

Business Plan Pages: 42-49

- Budget Variations:
 - PVSC costs increased by \$37K (8%)
 - Market Review (for whole organization) decrease of \$126K
 - Computer Support increased by \$5.8K - (ADP payroll fees)
 - Postage for Tax Bills increased by \$9.8K
- Debt Management Policy and Improved Debt Forecasting



Total Net GENERAL TAX RATE Budget: \$4,648,850

Net Impact on General Rate: (\$473,118)

Business Plan Pages (including USR): 50-75

Solid Waste Management

- Waste Collection Fees revenue increased by \$770,130 (Circular Materials Contract)
- Tipping Fees revenue decreased by \$45,842
- Collection Contracts effective April 1, 2023 to March 31, 2028
- Transportation Contracts effective April 1 2023 to March 31, 2026. Negotiations ongoing for a one-year extension.
- Processing Contracts effective April 1, 2006 to March 31, 2031
- Household Hazardous Waste disposal increased by \$22K due to the increase in residential use of the drop-off at the Waste Management Centre and Mobile Events

Operations – General Tax Rate

- Flood Risk Mitigation Studies – Elmwood 75K & Havenwood 50K
- Roads – Increase in provincial roads transfer expense \$6.7K
- Contracts – Decrease for sink holes, storm pond mowing, asphalt & ditching \$65K funded from reserves



INFRASTRUCTURE & OPERATIONS WASTE MANAGEMENT EXPENSES

Solid Waste Handling Cost Variance Analysis	2025/2026	2026/2027	Variance
INCREASE IN COLLECTION COSTS			
Organics	\$273,638	\$307,084	\$33,446
Recyclables	\$622,566	\$701,135	\$78,569
Waste	\$495,327	\$557,440	\$62,113
	\$1,391,531	\$1,565,659	\$174,128
INCREASE IN TRANSPORTATION COSTS			
Organics	\$61,987	\$58,211	(\$3,776)
Recyclables	\$47,566	\$49,419	\$1,853
Waste	\$111,622	\$122,774	\$11,152
	\$221,175	\$230,404	\$9,229
DECREASE IN PROCESSING COSTS			
Organics (Estimated based on increased \$5.21/T)	\$213,651	\$216,304	\$2,653
Recyclables (Price per T no change)	\$181,500	\$13,605	(\$167,895)
Waste (Increased tonnage and average price per T \$4.69)	\$651,377	\$713,684	\$62,307
	\$1,046,528	\$943,593	(\$102,935)
NET IMPACT ON GENERAL TAX RATE			\$80,422

- Revenue from EPR expected to be \$783K.
- Total surplus transferred to reserves in Solid Waste expected to be \$345K



INFRASTRUCTURE & OPERATIONS

Total Net GENERAL TAX RATE Budget: \$4,648,850

Net Impact on General Rate: (\$473,118)

Business Plan Pages (including USR): 50-75

I&O Capital Projects (Priority 1)

- Uniacke Business Park Entrance Improvements at HWY 1 \$530K
- C&D Cell Waste Management Centre \$2.06M
- Waste Management Centre Scale Replacement \$130K
- Waste Management Centre Road & Ditching Renewal \$110K
- Brookside Wastewater Revitalization \$12.6M
- Wastewater Collection Upgrade - Lantz \$9.2M
- Lift Station Upgrade - Medical Centre \$950K
- Sewer Upgrade - Highway 214 Phase 2 \$5.7M
- Temperature Control - Shubenacadie Wastewater Treatment Plant \$58K
- Mill Lift Station - Panel Replacement \$47K
- Lift Station Upgrade - Hwy 277 (Design) \$261K





INFRASTRUCTURE & OPERATIONS

Total Net GENERAL TAX RATE Budget: \$4,648,850

Net Impact on General Rate: (\$473,118)

Business Plan Pages (including USR): 50-75

I&O Capital Projects (Priority 2)

- Elmsdale Business Park - Phase 7 \$12M
- Sidewalks - Enfield \$5.2M
- Park Road Cross Culvert Replacement \$25K
- District Metered Area (DMA) \$316K

I&O Non Capital Projects

- Mill Brook (Elmwood) Flood Mitigation Study \$75K
- Havenwood Flood Mitigation Study \$50K





INFRASTRUCTURE & OPERATIONS

Total Net URBAN SERVICE RATE Budget \$4,389,312

Wastewater Treatment & Distribution, Fire Prot., Sidewalks & Streetlights (in the urban core from Shub. to Enf.)

USR Budget: P. 69-70

USR Variance Table: P. 74-75

Wastewater Management Fee

- The Tax Analysis reflects no change in the WWMF \$2.40 per cubic meter
- 627,091 cubic meters in budget for 2026/2027 (602,151 in 25/26 budget)
- Increase in WWMF revenue by \$60K



PARKS, RECREATION & CULTURE

Total Net Budget: \$ 5,736,364

Net Impact on General Rate: \$621,515

Business Plan Pages: 76-98

Recreation

- Buildings & Parks Insurance - \$38K increase
- Minimum Wage Increase - \$16.50/hr (April 1) to \$17.00/hr (Oct 1)
- Aquatic Centre – Extended Hours (Sunday afternoon/evening swim lessons)
- Recreation Van (Playbox on Wheels) \$27K
- East Hants Sportsplex – Sport Shop \$30K
- East Hants Clothing & Apparel – Branded line of clothing \$25K
- Accessibility Upgrades \$30K



PARKS, RECREATION & CULTURE

Total Net Budget: \$ 5,736,364

Net Impact on General Rate: \$621,515

Business Plan Pages: 76-98

Capital Projects

- Playground & Park Development Belnan Avenue \$150K
- Lakelands Regional Park Development \$750K
- Shubenacadie Parking \$500K
- Active Transportation Route & Development \$350K
- Burntcoat Lighthouse Relocation \$650K
- Shubenacadie River Park Interpretive Signage \$40K
- Sportsplex Security Upgrades \$421K
- Sportsplex Roxie's Kitchen Upgrades \$320K
- Sportsplex Roof Repairs/Replacements \$1.5 million
- Sportsplex Parking Lot Repairs \$240K
- Sportsplex Score Clock Replacement \$35K
- Sportsplex Street Screen Replacement \$60K
- Sportsplex Light Replacement \$500K





PARKS, RECREATION & CULTURE

Total Net Budget: \$ 5,736,364

Net Impact on General Rate: \$621,515

Business Plan Pages: 76-98

Capital Projects Continued

- East Hants Aquatic Centre – Stormwater Upgrades \$465K
- East Hants Aquatic Centre – Splash Pad Alterations \$50K
- East Hants Aquatic Centre – Back Stairs Enclosure \$50K
- LEMC Building Automation System \$250K
- LEMC Mechanical Upgrades \$350K





PLANNING & DEVELOPMENT

Total Net Budget: \$2,442,117

Net Impact on General Rate: \$370,624

Business Plan Pages: 99-113

Planning & Development Services

- Building Permit revenue budget increased by \$30K
- Dog license revenue increased by \$6K, license changed from annual to lifetime
- Official Community Plan Review \$17K (HAF Funding)
- Floodplain Information Verification \$50K (HAF Funding)
- Mount Uniacke Servicing Feasibility Study \$300K (HAF Funding)
- Municipal Drone \$3K
- Grand Lake/Horne Settlement Secondary Planning Strategy \$140K (HAF Funding)
- Dog Control Services Returning In-House \$93K