

Preliminary Information -2025/2026 Budget

Assessments:

The overall increase in capped taxable assessments (net of exemptions) is 9.04%. The 2025 assessments CAP rate is 1.5%.

2025 Assessments

Less: Bylaw F-400 Exempt Properties

2025 Taxable Assessments

Less: 2024 Assessments

2024 Assessments

Less: Bylaw F-400 Exempt Properties

2024 Taxable Assessments

Increase in Taxable Assessments from 2024 to 2025

	Residential	Resource	Commercial	Total
2025 Assessments	\$ 2,624,375,700	\$ 73,873,900	\$ 228,305,000	\$ 2,926,554,600
Less: Bylaw F-400 Exempt Properties	(724,400)	(401,400)	(21,306,000)	(22,431,800)
2025 Taxable Assessments	\$ 2,623,651,300	\$ 73,472,500	\$ 206,999,000	\$ 2,904,122,800
Less: 2024 Assessments				
2024 Assessments	\$ 2,408,428,400	\$ 71,547,600	\$ 199,803,400	\$ 2,679,779,400
Less: Bylaw F-400 Exempt Properties	(596,900)	(354,100)	(15,594,100)	(16,545,100)
2024 Taxable Assessments	\$ 2,407,831,500	\$ 71,193,500	\$ 184,209,300	\$ 2,663,234,300
Increase in Taxable Assessments from 2024 to 2025	\$ 215,819,800	\$ 2,279,000	\$ 22,789,700	\$ 240,888,500

Percentage of Assessment Increase, Net of Bylaw Exemptions

8.96%	3.20%	12.37%	9.04%
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Education

- Education tax rate consistent since 2010/2011 (\$0.3048)
- Based on Uniform Assessment (UA) for 2024/2025
- High assessment growth for East Hants, which translates to high UA and high education costs as a result
- The budget for 2025/2026 is \$8,225,487, which is an increase of **11.5%** – or \$846,917

Policing

- We are still waiting confirmation from RCMP re 2025/2026 budget amounts. We are using an assumption of an overall 4.9% increase.
- No additional officers in the 2025/2026 budget (28 total). Cost per officer including shared costs is \$224,607 (2024/2025 - \$214,592)
- No additional administrative staff in the 2025/2026 budget (2). Total cost per \$140,700.
- DNA & prosecution costs of \$34,082
- The budget for 2025/2026 is \$6,475,044 (an increase of 4.9% – or \$303,791)



Other Assumptions

Insurance:

- It is expected insurance costs will continue to have significant increases in 2025/2026
- The budget has been prepared using increases of 15%

Deed Transfer Tax Revenue:

- The 2024/2025 budget assumed \$3.0 in DTT Revenue
- The draft 2025/2026 budget is being prepared using an assumption of \$3.3 million in DTT Revenue

Fire Department Estimated Revenue

Department	Estimated Assessment 25/26 as per Simulation	Estimated Levy 25/26	Actual Levy 24/25	Difference in Levy 24/25 & 25/26	Estimated Rate 25/26	Actual Rate 24/25
Enfield	\$ 643,440,800	\$ 900,817	\$ 832,617	\$ 68,200	0.14	0.14
Elmsdale	\$ 418,791,900	\$ 586,309	\$ 549,567	\$ 36,742	0.14	0.14
Lantz	\$ 322,534,600	\$ 451,548	\$ 395,548	\$ 56,000	0.14	0.14
Milford	\$ 121,935,900	\$ 207,291	\$ 197,356	\$ 9,935	0.17	0.17
Shubenacadie	\$ 176,583,300	\$ 300,192	\$ 280,455	\$ 19,737	0.17	0.17
Maitland	\$ 69,780,400	\$ 146,539	\$ 137,530	\$ 9,009	0.21	0.21
Noel	\$ 74,914,400	\$ 157,320	\$ 148,697	\$ 8,623	0.21	0.21
Walton	\$ 23,508,600	\$ 49,368	\$ 46,716	\$ 2,652	0.21	0.21
Gore	\$ 50,414,400	\$ 105,870	\$ 98,962	\$ 6,908	0.21	0.21
Kennetcook	\$ 56,843,300	\$ 119,371	\$ 112,511	\$ 6,860	0.21	0.21
Nine Mile River	\$ 158,177,600	\$ 268,902	\$ 248,330	\$ 20,572	0.17	0.17
Rawdon	\$ 86,688,700	\$ 190,715	\$ 180,087	\$ 10,628	0.22	0.22
Mount Uniacke	\$ 644,167,500	\$ 863,184	\$ 767,096	\$ 96,088	0.134	0.134
Brooklyn	\$ 43,016,800	\$ 90,335	\$ 79,041	\$ 11,294	0.21	0.21
TOTAL		\$ 4,437,761	\$ 4,074,513	\$ 363,248		