

Municipality of East Hants



EAST HANTS

Annual Report 2024/2025





We respectfully acknowledge that we are in Mi'kma'ki
and the District of Sipekne'katik, the ancestral and
unceded territory of the Mi'kmaw people.

East Hants further acknowledges the 50 African
Nova Scotian communities whose 400-year history
have contributed to the province's culture, history and
legacies.

We are all treaty people.



Table of Contents

Our Municipality	3
About East Hants	5
Message from the Warden	8
Message from the Chief Administrative Officer	10
Municipal Council 2024/2025	12
Municipal Governance	13
Municipal Staff	14
Senior Management Team	15
2021-2024 Strategic Plan Progress	17
Key Strategies	18
Sustainable Infrastructure	20
Corporate Excellence	22
Strong Community	24
Economic Prosperity	26
Municipal Operations	29
Infrastructure & Operations	30
Planning & Development	32
Parks, Recreation & Culture	34
Public Safety	42
Message from the East Hants District RCMP	46
Treasurer's Report 2024/2025	49
Message from the Treasurer	50
Property Assessment in East Hants	52
Property Tax in East Hants	53
Financial Results 2024/2025	56
Consolidated Revenues and Expenses	57
Comparative Statement of Consolidated Revenues and Expenses	58
Capital Fund	60
Infrastructure Highlights	62
Operating Fund	66
Urban Service Rate	70
East Hants Water Utility	72
Reserves	74
Financial Condition Indicators	78
Consolidated Financial Statements	93



Our Municipality





About East Hants

The Municipality of East Hants is a picturesque region, centrally located on mainland Nova Scotia. It is known for its vast areas of forest with small communities, a vibrant business scene and a scenic shore. East Hants has three unofficial regions: the Corridor, Central & Fundy Shore and Uniacke & Rawdon.

As a community, East Hants provides a renowned quality of life where people can enjoy the perfect blend of rural and urban lifestyles. It is home to one of the youngest and fastest growing populations in Atlantic Canada and has all of the amenities needed for day-to-day life. The estimated annual population in East Hants reached 26,370 in 2024 (Statistics Canada, Annual Demographic Estimates, 2024). An additional 1,203 people reside in the community of Sipekne'katik (Indian Brook).

In recent years, East Hants has experienced remarkable growth across various sectors. The business community has expanded, attracting new investments and fostering innovation. From small businesses to larger entities, East Hants continues to boost economic activity, creating jobs and bringing a diverse mix of industries. The close proximity to Halifax and Truro gives East Hants the advantage of a large workforce within a short commute and provides local businesses with access to highly skilled professionals.

The Municipality owns and operates the East Hants Aquatic Centre, the East Hants Waste Management Centre, the East Hants Sportsplex, Fundy Tidal Interpretive Centre, Burntcoat Head Park and multiple parks, playgrounds and trail systems.

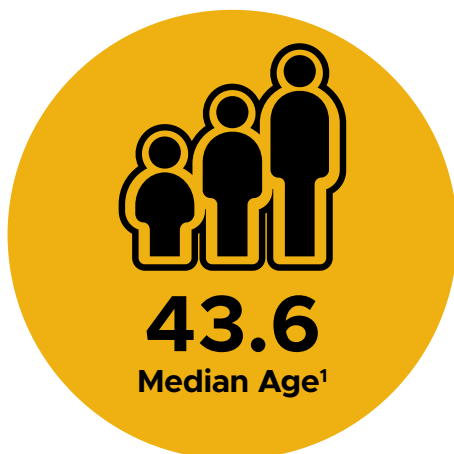
East Hants is defined by its natural beauty, strong sense of community, economic potential, and welcoming attitude. It's a place where residents can work, play, raise families, and grow businesses — all within a supportive environment.





Our Mission

East Hants cares about people and their quality of life. Through program and service excellence, we are building a strong, thriving community.





Our Vision

East Hants is a vibrant, welcoming community that embraces rural and urban living – a place where everyone feels connected.



¹2021 Census | ²Statistics Canada, Annual Demographic Estimates, 2024

Message from the Warden

On behalf of East Hants Council, I am pleased to share the Municipality of East Hants' Annual Report, where we highlight key accomplishments and outline progress for 2024/2025. This time of year provides an opportunity to look back at the challenges we have faced and the successes we've experienced as a community. As Warden of East Hants, I believe we have been resilient in navigating the constant changes occurring around us. I'm especially proud of the incredible work done by our Council, residents, local businesses, community groups and municipal staff as we work together to continue to move forward and shape the future of East Hants.



A new Council was sworn in after the Municipal Election in October 2024. There are two new faces on council this term – Councillor Craig Merriam representing the newly created district of Lantz North-Milford and past Councillor Cecil Dixon who is returning to represent Enfield-Grand Lake. Councillor Carl MacPhee was elected Deputy Warden for a one-year term and I appreciate the support he provides. I would also like to extend my thanks to former Deputy Warden Wayne Greene for his leadership and support for the final year of our previous term – which was also his last year serving his community as a councillor. Council continues to work towards the goals and objectives in our current Strategic Plan, which is in its final year, while we work on a new plan to carry us forward.



The 2024/2025 fiscal year (April 1, 2024 – March 31, 2025) was a busy year, particularly for our planning department and committees. In addition to the normal high volume of development, we began planning strategies for the communities of Lantz and Mount Uniacke to help manage the steady population growth in those areas. We also reviewed our Accessible East Hants Plan and developed a new plan - Equitable East Hants - which addresses systemic racism, hate and inequity across municipal programs and operations. All departments continue to meet the many challenges that come with growth – we are fortunate to have dedicated staff who work hard every day to make this happen!

It is notable to mention that in 2024/2025, the Municipality of East Hants officially assumed day-to-day operations of the East Hants Sportsplex and celebrated the reopening of the East Hants Aquatic Centre, following extensive repairs due to flood damage sustained in 2023.

East Hants Council approved a budget for 2025/2026 that allows us to continue to provide the services and infrastructure needed in all areas of the municipality, while meeting our goal of keeping the tax rates as stable and affordable as possible. Looking back on the past year, we're reminded of how important it is to invest in essential services, support environmental sustainability and build strong connections with our residents and local businesses. We are committed to keeping East Hants a welcoming, inclusive, and affordable place to live, work and thrive and will work together to make it happen!

Eleanor Roulston

Eleanor Roulston
Warden & District 11 Councillor



Message from the Chief Administrative Officer

I am pleased to present the East Hants 2024-2025 Annual Report. The Annual Report is an insight to the past year's accomplishments, financial management and operational direction for the Municipality. Our capital planning and annual business plans are guided by high-level master plans which are formed by input from the community, industry experts and Council. These plans allow us to be successful in delivering on our mission of building strong, thriving communities. We have had another successful year, with a focus on long-term stability and growth for the Municipality and its current and future residents.

Council's strategic plan identifies four key strategies that guide our work: Sustainable Infrastructure, Corporate Excellence, Economic Prosperity and building Strong Community. The Annual Report provides information on the work that supported these goals over the past year.

We shape our communities through our Official Community Plan (OCP) and related bylaws and we shape our future through planning for infrastructure and community spaces. As we prepare for the 2026 OCP review, we have undertaken two secondary planning studies, for Lantz and Mount Uniacke, to inform the review. In September 2024, we completed a review of the Lantz Lagoon Optimization Study (2022), the expansion of the Enfield Water Treatment Plant (2023) and the East Hants Servicing Capacity Study (2024) to compile a report for Council on the optimal capital planning required to meet the needs of these utilities out to 2050. Work was also started on the Paley Brook Flood Mitigation Study, one in a series of flood studies over the next three years.



On the recreation front, our Playground Development Strategy saw two playgrounds built this year, the Centre Rawdon Community Park and East Uniacke Community Park, both of which have accessible components in their design. Significant community consultation has also taken place to shape the Recreation Facilities Master Plan, a plan that will shape our recreation spaces for years to come. My appreciation goes out to all of the staff and Council who have supported the reopening of our Aquatic Centre and the transition of the East Hants Sportsplex to municipal operations.

Council made a significant investment in human capital in 2024, adding much needed resources to public safety, information technology, environmental monitoring, project engineering, business development and recreation programming. With this investment comes notably improved planning, monitoring and regulatory compliance as well as hands on programming and services delivered to the community. We have also been able to respond to the changing landscape of emergency management planning and provide more engineering support to our operations managers.

The new Council of 2024 is focused on their community and prosperity. Their leadership along with the talented group of people I have the pleasure of working with every day, will ensure that East Hants continues to be a place people are proud to live, work and do business in. I want to thank Council, our staff and service partners for delivering on our mandate this past year and supporting us as we support our communities. My commitment to East Hants is that we will continue to strive for excellence in all that we do.



Kim Ramsay, CPA, CMA,
Chief Administrative Officer



Municipal Council 2024/2025



Warden Eleanor Roulston
District 11 - Rawdon-Kennetcook



Deputy Warden Carl MacPhee
District 4 -Shubenacadie-Indian Brook



Sandra Garden-Cole
District 1 - Enfield Centre



Norval Mitchell
District 2 - Elmsdale



Eldon Hebb
District 3 - Nine Mile River- Belnan



Keith Rhyno
District 5 - Maitland-Noel Shore



Craig Merriam
District 6 - North Lantz-Milford



Walter Tingley
District 7 - South Lantz



Michael Perry
District 8 - Mount Uniacke -
South Rawdon



Elie Moussa
District 9 - South Uniacke



Cecil Dixon
District 10 - Enfield-Grand Lake

Municipal Governance

East Hants Council provides a range of services to residents and businesses through six municipal departments and relationships with partners at local, provincial and federal levels. Meetings of Council are open to the public every month and live streamed to the municipal YouTube channel. All are welcome to attend.

Council governs through a policy-based structure, continuously updating and improving its bylaws and policies. The 2021-2024 Strategic Plan is the roadmap that guides decision making and provides a balanced approach to achieving long-range goals and ongoing delivery of services to our communities.

This past year, Council welcomed presentations from the following community organizations about the services they provide to East Hants:

- East Hants & Districts Chamber of Commerce presented in September 2024
- Rural Communities Foundation of Nova Scotia presented in January 2025

The following bylaws were amended in 2024/2025:

- Bylaw A-200 Well & Septic Bylaw
- Bylaw IO-300 Sewer Bylaw
- Bylaw F-400 Tax Exemption Bylaw
- Bylaw P-400 Municipal Planning Strategy
- Bylaw P-500 Land Use Bylaw
- Bylaw P-600 Subdivision Bylaw
- Bylaw P-700 Heritage Property Bylaw
- Bylaw P-800 Civic Addressing Bylaw

The following policies were created or updated in 2024/2025:

- Budget Management Policy
- CAO Authority Policy
- Council Procedural Policy
- Council Remuneration & Travel Reimbursement Policy
- Disposal of Surplus Real Property Policy
- District Recreation Fund Policy
- Financial Guidelines – Volunteer Fire Departments
- Fire Service Funding Policy
- Hospitality Policy
- Management of Real Property Policy
- Municipal Fee Policy
- Municipal Tax Assistance Program (MTAP) Policy
- Procurement Policy
- Recognition Policy
- Solid Waste Tipping Fee Policy
- Special Reserves Policy
- Winter Clearing Standard for Roads and Sidewalks



Municipal Staff

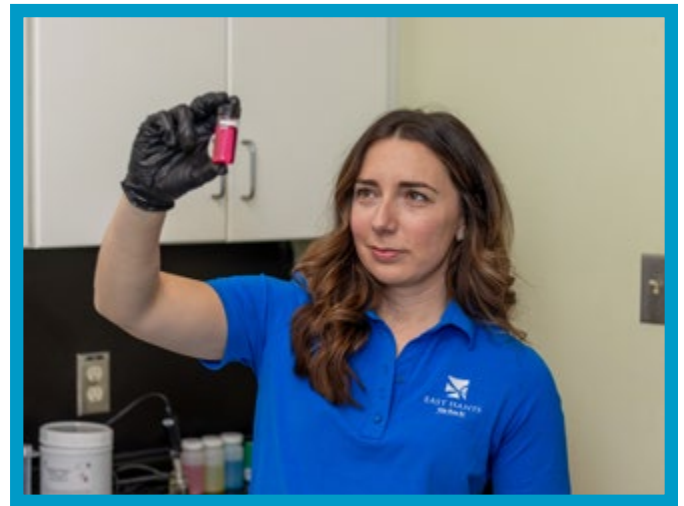
Municipal staff at East Hants make up six departments that deliver services in: Financial Management, Infrastructure & Operations, Parks, Recreation & Culture, Corporate Services, Planning & Development and the Chief Administrative Office. Staff use the Strategic Plan to implement and prioritize initiatives in the organization's business plan.

As of March 31, 2025, East Hants had 96 full-time equivalent positions. The average age of a municipal employee is 43 years old with 28% of the employees being 50 years or older (as of December 31, 2024).

The East Hants Aquatic Centre employs approximately 75 casual staff including Customer Service Representatives, Lifeguards, Trainers and Swim Instructors. The East Hants Sportsplex employs approximately 30 casual and term staff including customer service, facility operators, leadership roles, custodial and café staff. The Chief Engineer role at the East Hants Sportsplex was filled as a full-time equivalent role in 2024, as were six other roles at the Sportsplex in early 2025.

The seasonal staffing complement for Summer 2024 was 22 seasonal workers in the Parks and Tourism departments. We employ a number of casual recreation programming staff throughout the year for children, youth, adult, family and senior programming.

The Municipality hosted 21 learning events for staff and partners in 2024/2025 and supported individual training for job-specific skills development. This included specific training in the Tourism department and our Aquatics and Recreation teams.



Senior Management Team



Kim Ramsay, Chief Administrative Officer

Full Time Staff = 6.4

Core Services: Organizational leadership, legislative support to committees of Council, Council support & special research, human resources, occupational health & safety, communications, policy/procedure development (Council & Administrative), Freedom of Information and Protection of Privacy requests, issues management.



Adam Clarkson

Director of Corporate Services | Full Time Staff = 15.6

Core Services: Administrative support to volunteer fire departments, procurement & risk management, economic & business development, technology, emergency management, sustainability, asset management, records & information management, policy & real estate.



Wade Tattrie

Director of Finance | Full Time Staff = 13

Core Services: Financial management, treasury, budget & business planning, tax & water billing/collection, municipal fire levies & bookkeeping service for volunteer fire departments.



Jesse Hulsman

Director of Infrastructure & Operations | Full Time Staff = 28

Core Services: Solid waste management & education, road, sidewalk & streetlight maintenance, engineering services, capital project planning & management, environmental compliance reporting & optimization, water & wastewater management.



Alana Tapper

Director of Parks, Recreation & Culture | Full Time Staff = 18.35

Core Services: Policy development for aquatics, recreation, tourism, parks & trails, recreation & aquatics programs & service delivery, community development & grants administration, tourism & events management, properties & facilities management, custodial services.



John Woodford

Director of Planning & Development | Full Time Staff = 14.65

Core Services: Planning & land use policy, regulation & applications, development control, permitting, fire & building inspection, bylaw enforcement, Geographic Information System services, animal control, emergency measures preparedness planning & response.



2021-2024 Strategic Plan Progress



Key Strategies

The Municipality of East Hants launched the 2021-2024 Strategic Plan during the 2021/2022 fiscal year. It has four key areas of strategic focus each supported by goals and objectives.



Sustainable Infrastructure

Infrastructure represents the foundation of any community. It includes roads, facilities and systems that keep the community functional and people moving. Our goal is to provide infrastructure that addresses the needs of our growing community.



Corporate Excellence

Success of the Municipality depends on public trust. This relationship with the public is achieved through open, transparent and fair decision-making, effective public policy, responsible financial management, exceptional service delivery and effective communication. Our goal is to provide greater value to the community by improving the way we do business.



Strong Community

A strong community is where people feel a sense of pride, are safe, connected and active. This is achieved through long-range community planning and by supporting those who live, work and visit in East Hants. Our goal is to provide services, programs and facilities through direct service delivery and collaboration with others that allow people and businesses to thrive.



Economic Prosperity

A strong, competitive economy encourages entrepreneurship, stimulates opportunity, creates jobs and enhances the community's attractiveness. Through investment attraction, land inventory management and business support services, East Hants continuously improves the community's business environment and commercial tax base. Our goal is to have vibrant commercial districts that support the current and future needs of our community.



Sustainable Infrastructure



Strategic Goal: Provide infrastructure that addresses the needs of our growing community.

Objectives:

Identify future water sources and related master planning.

- ▶ A water and wastewater service capacity review was completed in 2023/2024 and presented to Council in September 2024. This report outlined the capital upgrades required until 2050 for both water and wastewater infrastructure and will inform asset management and capital planning.
- ▶ Planning and design of the District Metering project began in 2024. Once established, this will allow for more complex analysis of system water use and efficiency, and most importantly is a critical tool for leak detention and water loss reduction.
- ▶ The Shubenacadie Water Treatment system had a production well failure in the summer of 2024, and was replaced to ensure redundancy in the Shubenacadie water supply.

Plan for the future use of key municipal land holdings throughout the Municipality.

- ▶ A property dashboard was created this year using mapping software and improved property data. This helped different departments work together to review municipally owned land and start planning how best to use it in the future.

Establish an Asset Management Program that effectively manages municipal assets and plans for the long-term funding of the infrastructure needs of the community.

- ▶ Hired an Asset Data Summer Student to assist with GIS data collection of municipal infrastructure.
- ▶ Performed baseline condition assessments on all Municipally-owned roads and sidewalks to better inform capital and operating budgets.
- ▶ Set up new processes between departments to handle incoming assets from projects and report them to the finance team.
- ▶ Launched a formal water and wastewater asset management program, including organizing hydrant inspection processes in GIS and working on building inventories of water and sewer lines.
- ▶ Improvements and additions to stormwater asset data including ages, materials and sizes of municipally-owned cross culverts and storm pipes to better inform lifecycle planning.
- ▶ Mapped and improved the digital inventory of Municipally-owned buildings.
- ▶ Invested in new high-accuracy GPS unit for asset data collection.

Invest in energy initiatives that support the sustainability of our organization and the community we serve.

- ▶ The Municipality launched the pilot Water Supply and On-Site Sewage Disposal System Upgrade Lending Program “Well and Septic Loan Program” in Fall 2024 to provide eligible residents financing towards upgrading their water supply and/or septic systems. Within the 2024-2025 fiscal year, there were 4 approved applicants that moved through the program.
- ▶ The Municipality continued with the Property Assessed Clean Energy (PACE) Program this year, which offers eligible residents financing towards a Clean Energy upgrades for their property. In the 2024-2025 fiscal year, 2 applicants were moving through the PACE program.

Plan for and create transportation infrastructure that improves the connectivity and accessibility of roads, tourism routes, multi-use trails and active transportation networks.

- ▶ The Enfield Crosswalk Project fulfilled the need for a safe crossing location at the corner of John Murray Drive and Highway 2 in Enfield.
- ▶ \$100,000 Provincial Connect2 Grant received for Active Transportation Connection from Highway 214 to Kiln Creek.
- ▶ Council continues to navigate the management and development of the DAR line (a trail which extends from South Maitland to Mantua).
- ▶ Construction of a section of active transportation trail was completed on Highway 214 in Elmsdale.
- ▶ Preliminary work on the Mount Uniacke Streetlight project was completed. The project will see over 150 new streetlights installed throughout the Mount Uniacke area in 2025 – 2026.



Build infrastructure that meets new regulatory requirements and positions the Municipality to provide accessible and sustainable services while accommodating growth.

- ▶ Construction of the new Shubenacadie Wastewater Treatment Plant was completed and the facility opened in August 2024. The new facility expands the wastewater treatment capacity for the community and enables more growth and development for the Shubenacadie service area.
- ▶ In 2024, planning began for the construction of a new parking lot in the village core of Shubenacadie. Additional parking will enable renewal of the village core commercial spaces, currently limited in development by lack of parking.
- ▶ Work was done in 2024 to get a wastewater sludge profile of the Lantz lagoon. This forms part of the ongoing detailed sludge management plan.
- ▶ The Brookside Wastewater Revitalization project received a Canada Housing Infrastructure Fund investment of \$6.3 million in March 2025. The project will upgrade wastewater and stormwater systems in an area of Lantz to strengthen resilience against extreme weather and increase capacity.



Corporate Excellence



Strategic Goal: Provide greater value to the community by improving the way we do business.

Objectives:

Enhance the financial framework that continues to support the long-term sustainability of the Municipality.

- ▶ Successfully merged the financial operations of the East Hants Arena Association with those of the Municipality.

Prepare for succession of retiring employees while maintaining a high level of uninterrupted service for internal and external customers.

- ▶ Successfully filled four vacant positions in the finance department with existing internal staff.
- ▶ Information Services staff prepared for upcoming retirements of employees by documenting processes, procedures and overlapping training periods with new hires to ensure business continuity and smooth transitions.
- ▶ Planned for staff succession by covering maternity leaves and hiring term employees to ensure continuity of service.

Proactively manage organizational risk through tools and education of employees and Council.

- ▶ New staff are onboarded with Procurement and Risk training where an overview of rules, risk mitigations, insurance information and Workers' Compensation Board coverage is presented.

Recruit, develop and retain a diverse, high performing workforce.

- ▶ Hired a second Community Recreation Coordinator that was recommended in the Mount Uniacke Recreation Strategy to grow recreation programming throughout the municipality, including rural regions.
- ▶ Recruited a Manager of Protective Services to support our Emergency Management operations and relationships with RCMP and East Hants Fire Service.

Enhance employee & councillor awareness of the cultural diversity of our community.

- ▶ Equity, Diversity and Inclusion Committee continued their work of assessing and identifying internal opportunities to improve awareness and support for marginalized groups.
- ▶ Staff and Council prepared the Equitable East Hants Plan for submission to the Province on April 1, 2025. The plan represents East Hants' commitment to advancing equity and combating racism and will be actioned over the next three years.

Ensure bylaws and public policy are in place to address current and future needs.

- ▶ Council received training on climate leadership to prepare for updating the Climate Change Action Plan in 2025/2026.

Improve the accessibility of municipal information, facilities, programs and services.

- ▶ Council has set aside \$30,000 to review how accessible the Lloyd E. Matheson Centre, the East Hants Sportsplex and the Aquatic Centre are for people with disabilities. The goal is to find out what changes are needed to make these buildings easier for everyone to use.
- ▶ The Accessible East Hants Plan was updated to add new action items for addressing barriers identified by East Hants residents.
- ▶ The Centre Rawdon and East Uniacke Community Parks were constructed and each include accessible features.
- ▶ Municipal staff participated in plain language training to ensure communication is accessible to all residents.

Leverage the Municipality's culture of efficiency, effectiveness and continuous improvement to identify opportunities to improve service delivery.

- ▶ Municipal staff began the process of creating an Internal Communications Strategy to help build a more connected, informed and engaged organization.
- ▶ Council reviewed and reduced administration fees for Private Road Association billing and collections from 5% to 3%.

Build stronger relationships between East Hants and Sipekne'katik.

- ▶ Municipal staff and Council members took part in the annual Freedom Day March on June 21, Indigenous Peoples Day, honouring survivors of the Shubenacadie Residential School.
- ▶ Met with Emergency Management staff from Sipekne'katik to discuss training and communication opportunities between the Municipality and their community.
- ▶ East Hants partnered with local artist Quentin Syliboy who is creating a series of murals depicting Mi'kmaw stories that will be displayed across East Hants.



Strong Community



Strategic Goal: Provide services, programs and facilities, through direct service delivery and collaboration with others, that allow people and businesses to thrive.

Objectives:

Support tourism, heritage, sport, social recreation and the arts, enriching the quality of life for residents and attracting visitors.

- ▶ East Hants Recreation added new programs at the East Hants Sportsplex such as senior's yoga and fitness programming, open turf time, adult and youth drop-in sport, indoor golf driving range, senior open skating, free walking track access and youth crochet club.
- ▶ Provided grants to not-for-profit tourism operators and community organizations to support attracting visitors from local, regional, national and international markets.
- ▶ Provided grants for recreation infrastructure to not-for-profit sport and recreation groups.
- ▶ Hosted a Volunteer Fair to support volunteer recruitment for community organizations.

Long-term strategic planning for parks, recreation and related facility needs of the community.

- ▶ Staff began work to create the Recreation Facilities Master Plan to help guide recreation infrastructure and facilities for the future.
- ▶ East Hants Sportsplex daily operations were transitioned to the Municipality.

Provide effective and efficient emergency management and support to the East Hants Fire Service (EHFS).

- ▶ Provided urgent assistance to the Gore Fire department in arranging financing for a fire truck
- ▶ Council committed \$20,000 annual contribution to fire training facilities as well as \$235,000 for a training facility to be constructed in Noel for the Northern zone. This facility opened in fall 2024.
- ▶ Approved grants to Maitland & District and Noel & District Volunteer Fire Departments for trucks.

Facilitate and advocate for the creation of community infrastructure and opportunities/services that lead to a healthy, active and engaged community for all.

- ▶ The Municipality constructed two community playgrounds in 2024, the Centre Rawdon Community Park and East Uniacke Community Park.
- ▶ Active Communities Fund grant received for Playbox and recreation equipment at the East Hants Sportsplex.

Ensure policing model accommodates future growth and community needs.

- ▶ To support a growing community and rising public safety needs, the Municipality invested in policing by increasing the number of officers from 23 to 28 between 2021 and 2024 and launched a pilot project to add two detachment administration staff.
- ▶ Council worked with East Hants District RCMP to develop the Annual Performance Plan.
- ▶ Police Advisory Committee members had Police Board and Governance training with the Department of Justice.

Support and deliver programs that enhance the pride of place felt by members of our community.

- ▶ Celebrated the East Hants 2025 Design Awards recognizing those who have taken extra care and effort to make East Hants a more beautiful place to live by investing in our built environment.
- ▶ Provided financial support to the Uniacke Legion to add two flag poles at the Uniacke Legion Park - one for the East Hants flag and another for the Mi'kmaq Grand Council flag.
- ▶ Hosted free community events including East Hants Volunteer Awards, Explore Your Own Backyard at Burntcoat Head Park, Wetland Appreciation Day at Fundy Tidal Interpretive Centre, Splash & Celebrate at the East Hants Aquatic Centre, Winter Fun Day in Milford and free skates at the East Hants Sportsplex to showcase community assets and provide fun opportunities for residents.



Ensure the East Hants Official Community Plan is effective in managing changes in the community, reducing land use conflict and protecting both natural resources and community character.

- ▶ Initiated secondary planning strategies for the fast growing communities of Mount Uniacke and Lantz to guide future growth in these areas.
- ▶ The Heritage Incentive Grant Program allocated \$31,500 in Heritage Incentive Grants to eligible registered heritage properties.



Strengthen community connections between the Mi'kmaq and East Hants communities.

- ▶ During Oceans Week at Burntcoat Head Park, we partnered with Confederacy of Mainland Mi'kmaq on a video shown inside the lighthouse and at the Mud-Piddock event.
- ▶ Supported a local Indigenous mural project through a live, interactive art demonstration.

Increase inclusion and access to the services provided to the community.

- ▶ Use of the Recreation Access Program, offering up to 75% discounts on recreation programs to eligible households, was up 19% from the previous year.
- ▶ Included accessible playground components at Centre Rawdon Community Park and East Uniacke Community Park.



Economic Prosperity



Strategic Goal: Create a strong commercial and residential tax assessment base that supports the economic well-being of the community.

Objectives:

Create a 2050 vision for East Hants.

- ▶ Council began developing the Lantz Secondary Planning Strategy for 905 acres of undeveloped land west of the new Lantz Highway 102 Interchange. This work, led by FBM in collaboration with Englobe, will guide future community design and help identify the infrastructure needed to support development.
- ▶ Council began developing the Uniacke Secondary Planning Strategy for the Mount Uniacke and Lakelands area. This strategy will be incorporated into the East Hants Official Community Plan during its 2026 review. A community survey and public information meetings were held as part of the development of the strategy.

Invest in transit that supports our community's workforce, accessibility and environmental stewardship.

- ▶ The Updated Business Plan for Transit has been completed and presented to Council for consideration. The next step includes Council reviewing financial options for project implementation.

Create a vision and plan for redevelopment of the Elmsdale Village Core.

- ▶ The concept design for the redevelopment of the Elmsdale Village Core has been completed. It outlines a vision for a vibrant business and community district anchored around a transit-friendly pedestrian and active transportation streetscape.
- ▶ Applications for project funding to support the Elmsdale Village Core submitted.

Plan for and develop future industrial and business park land.

- ▶ The concept design for Phase 7 of the Elmsdale Business Park was completed. The property site work for Phase 7 has started.

Attract and retain business investment.

- ▶ East Hants welcomed 10 new businesses in 2024, representing a combined investment of \$12.9 million in commercial development and the creation of 105 new jobs.
- ▶ In partnership with the Centre for Entrepreneurship, Education and Development, the Business Technical Assistance Program provided start-up and business planning support to 10 local entrepreneurs.
- ▶ The Mass Timber Company announced plans to build a \$215 million industrial plant in the Elmsdale Business Park. This new venture—a collaboration between Elmsdale Lumber, Ledwidge Lumber, We'koqma'q L'nue'Kati, and other First Nations partners—will become the first fully integrated mass timber manufacturer in Atlantic Canada, supporting offsite construction and increasing housing supply in Nova Scotia.
- ▶ Staff supported 46 local businesses with challenges and opportunities, including five businesses exploring expansion.
- ▶ Screen Nova Scotia joined the East Hants business community with a new film and television soundstage in Mount Uniacke, boosting the province's growing screen industry.

Ensure the East Hants Official Community Plan is effective in managing the commercial and residential growth of the community.

- ▶ Initiated secondary planning strategies for the fast growing communities in Mount Uniacke and Lantz to guide future growth in these areas. Secondary planning strategies provide guidance on how growing communities can develop, use land and where services may be needed.





Municipal Operations



Infrastructure & Operations

Water & Wastewater

The East Hants Water Utility services customers in the Regional System (Lantz, Elmsdale and Enfield) and Shubenacadie. The Municipality also operates three wastewater treatment plants, serving the communities of Shubenacadie, Milford, Lantz, Elmsdale and Enfield.

In 2024/2025, Council approved expansion of the Cross Connection Control Program through a rebate program to better protect the water system from contamination.

Lead & Copper Sampling Program

In 2024/2025, 14 water samples were collected from the Regional Water System and 10 from Shubenacadie. All samples were below the maximum acceptable concentration amounts for lead and copper, as outlined by Health Canada for drinking water.



1.2 billion litres of drinking water produced



1.7 billion litres of wastewater treated

Waste Management Centre

The Waste Management Centre (WMC) is open six days a week and welcomed over 13,918 residential vehicles in 2024/2025 (over a 1000 more than the previous year) to dispose of garbage, recycling and organics.

The WMC managed 2,173 tonnes of organics this year. The majority of the material comes from our curbside green cart program. The material is transported from the WMC to the GFL Guysborough composting facility.

Recycling is collected curbside and transferred from the WMC by 53' transport trailers to the Municipality of Colchester's processing facility in Kemptown. This year over 1,103 tonnes were managed alongside 361 tonnes of recycled metal, which is sold to help offset operational costs.

Similar to recycling, our waste is collected curbside and taken to the WMC where it is transported to the West Hants 2nd generation landfill owned/operated by GFL. Only construction and demolition debris is permitted to be disposed of at the WMC, of which we managed 2,733 tonnes in 2024/2025.



2,100+ tonnes of organics



1,100+ tonnes of recycling



2,700+ tonnes of construction debris

Solid Waste Program

East Hants remains a strong leader in waste diversion, thanks to the ongoing efforts of the solid waste team and community. Each year, we share helpful tips and resources to make waste sorting and curbside collection easier for everyone. When we all do our part to recycle and compost, it adds up to a cleaner, greener East Hants!

The Province is transitioning to Extended Producer Responsibility for printed and paper packaging by December 2025. This will change how recycling is sorted and collected across Nova Scotia. East Hants is preparing for the shift, focusing on community change management to ensure a smooth transition.

In 2024, the Solid Waste team shared educational materials and hosted community events including the Household Hazardous Waste Drop-off and Paper Shred Day and the annual Compost Giveaway. We also partnered with C.O.A.T. for the Winter Warmer coat drive, helping over 1,000 people with donated winter clothing. Additionally, staff cleaned up 57 illegal dumpsites, removing household waste and construction debris from properties across East Hants.

Costume Fix n Swap Event

East Hants hosted a fix and swap event as part of Waste Reduction week where residents could swap old costumes or pick one up if needed for Halloween. Anyone was welcome to donate old costumes and staff members were at the event to fix and sew costumes that needed extra attention.

Education & Outreach in the Community

In 2024, the solid waste team focused on community education and outreach to promote responsible waste practices. Efforts included 12 exit ramp litter clean-up challenges, school presentations for Grades 5–8, and community talks at seniors' workshops and Futureworx events. The team also hosted the annual compost giveaway, set up educational booths at local grocery stores and distributed litter kits through libraries and tourism sites across East Hants.



Planning & Development

In 2024/2025, the Municipality made strides in shaping future communities through a range of impactful planning initiatives.

- ▶ Three significant planning projects were started in 2024: a Municipal Housing Strategy, a Secondary Planning Strategy for Mount Uniacke and a Secondary Planning Strategy for the Lantz Growth Reserve Area. These plans focus on areas where big changes are expected and set out rules and policies for how land can be used.
- ▶ The 2025 Triennial East Hants Design Awards were held, recognizing excellence in design and those who have invested in making East Hants a more beautiful place to live.
- ▶ A redesignation and rezoning application was approved in Shubenacadie to extend Havenwood Drive and allow for the building of duplexes.
- ▶ 10 applications were reviewed and 8 were approved:
 - Some of the approvals included an amendment to a development agreement for a childcare facility which will enable more childcare spaces and a rezoning of a property in Mount Uniacke to enable more commercial floor area.
- ▶ Council also approved several updates aimed at improving housing options:
 - Exempting building permit fees for accessory dwelling units.
 - Permitting small mini homes be used as accessory dwelling units.
 - Updating the Civic Addressing Bylaw.





Community Building by the Numbers

- ▶ 408 new dwelling units created.
- ▶ 74 final subdivision plans approved, creating 102 new lots.
- ▶ 519 civic addresses issued as part of the building permit process for new development, vacant or existing lots with secondary units. Civic addresses can also be issued to landowners with vacant land/campers in the un-zoned area for emergency response purposes.
- ▶ 10 new road listings (1 new municipal, 7 new private roads/named driveways and 2 extensions of private roads).

Parks, Recreation & Culture



Parks

The Municipality maintains an inventory of parks each year that includes 13 playground parks, 2 tourism locations, 2 skate parks, 5 water access points, 40 acres of park land and 5,000 meters of walkways and trails.

Activities of note in 2024/2025 include:

- ▶ Construction of the Centre Rawdon Community Park, including a playground with accessible features (pictured right, top insert).
- ▶ The dock was replaced at Jorphie Drive in East Uniacke (pictured right, middle insert).
- ▶ Construction of the East Uniacke Community Park, including a playground with accessible features and a fire department theme (pictured right, bottom insert).
- ▶ Extensive repairs were completed at the Meek Road water access point following flood damage from heavy rainfall.

Open Space

In 2024/2025, the Municipality continued to enhance local open space through developer contributions and land acquisitions. A total of \$241,000 in cash-in-lieu contributions was collected from new developments, which will be used for future park, playground and trail development. The Municipality also took ownership of a former Provincial open space parcel at the corner of Belnan Avenue and Withrow Drive in Belnan, supporting future recreation opportunities in the area.

Buildings

The Walton Lighthouse is one of the few remaining original lighthouses in Nova Scotia. In order to preserve the lighthouse, the Municipality worked with the Walton Area Development Association to move the building (pictured right), protecting it from future coastal erosion.



Recreation

East Hants Recreation staff had a full and prosperous 2024/2025. In addition to the re-opening of the Aquatic Centre and transition to municipally managing the East Hants Sportsplex (detailed below), there were several exciting initiatives accomplished during the past year.

As a result of the 2023 Mount Uniacke Recreation Strategy, Council hired an additional Recreation Program Coordinator in March 2025 to support development of more rural recreation programming, as well as creating more programs for youth and seniors.

Staff laid the groundwork for the Recreation Facilities Master Plan and began the process of public consultation with the Places & Spaces Survey, seeking feedback from residents across all of East Hants about the future of recreation infrastructure. Staff also began holding engagement sessions with not-for-profit groups that own, maintain and/or use recreational infrastructure to discuss community needs.

Aquatics

The East Hants Aquatic Centre successfully reopened on July 10, 2024, after damage from excessive rainfall in July 2023. In preparation for this, 54 staff were re-certified to ensure a safe and efficient launch. Since reopening, the facility has certified 22 new lifeguards, 16 assistant lifeguards and 20 swim instructors. The Lifesaving Society of Nova Scotia recognized our Aquatic Centre's strong focus on training and safety with the 2024 Regional Affiliate Award for the Hants, Chignecto and North Shore Region (pictured right, middle insert).

Swimming lessons had a successful return, with 618 participants in the fall session and 751 registrants in spring 2025. With staffing levels steadily improving, the Aquatic Centre was able to resume key partnerships with Hants Kids Action, Youth Links, the East Hants Stingrays and the East Hants Family Resource Centre.

East Hants Sportsplex

On May 15, 2024, the Municipality officially took over management of the East Hants Sportsplex, marking a new chapter in the facility's operation. Since then, new procedures and booking processes have been put in place to improve day-to-day operations. To help revitalize the space, several key maintenance projects were completed, including lighting and flooring replacements, upgrades to the ice plant equipment and a fresh coat of paint throughout the facility.

Other highlights of the facility's first year under East Hants management included:

- ▶ Adding drop-in programs including shinny hockey, softball, fitness classes and senior-focused activities.
- ▶ Offering free Turf Times and free Public Skates to increase community access to recreation.
- ▶ Hosting the facility's first Garba Festival in October, welcoming over 1,500 attendees to this vibrant cultural event.
- ▶ Welcoming approximately 600 visitors per day during Tide Fest in July, one of the region's largest community celebrations.



Community Development

Our work with community groups continues to grow as East Hants is committed to helping local volunteer groups reach their fullest potential. We work with community groups to connect them with grant opportunities, share educational resources and provide ongoing support. Some 2024/2025 Community Development highlights include:

- ▶ District Recreation Fund Grant allotments were their highest to date - over \$240,000 - with a record number of recipients. These grants support the maintenance and enhancement of community organizations. See Page 87 for the complete breakdown of projects.
- ▶ For the first time since the COVID-19 Pandemic, Community Grant allocation was maximized, with over 40 groups receiving support. Please see Page 85 for the complete list of recipients.
- ▶ 2024/2025 was the second year for Council's Not-For-Profit Insurance Grant. We provided 23 organizations with up to \$1,500 each to help cover the cost of insurance.
- ▶ We provided assistance to more than 25 community groups by helping them with funding applications, making valuable community connections and offering guidance on bylaws and governance.
- ▶ East Hants publishes a quarterly community development e-newsletters for volunteers and local organizations. These newsletters were packed with information, resources and opportunities to support their initiatives.

Volunteer Fair

In 2024, this event brought together 10 local organizations and welcomed approximately 100 attendees. The event successfully fostered new volunteer sign-ups, facilitated connections among community groups and enhanced public awareness of available services and programs. The event encouraged people to volunteer, introduced groups that may work well together and spread the word about local organizations.





Volunteer Awards

Each year, East Hants recognizes and celebrates very important resources in our communities – our volunteers. They have voluntarily chosen to undertake a service or duty, making a difference for our communities. Whether it is providing a beautiful community to live in, keeping our culture and history alive, providing safety and protection or supporting kids in sports, they have made a difference. The 2024 East Hants Volunteer Awards took place at the Enfield Fire Hall on April 19.

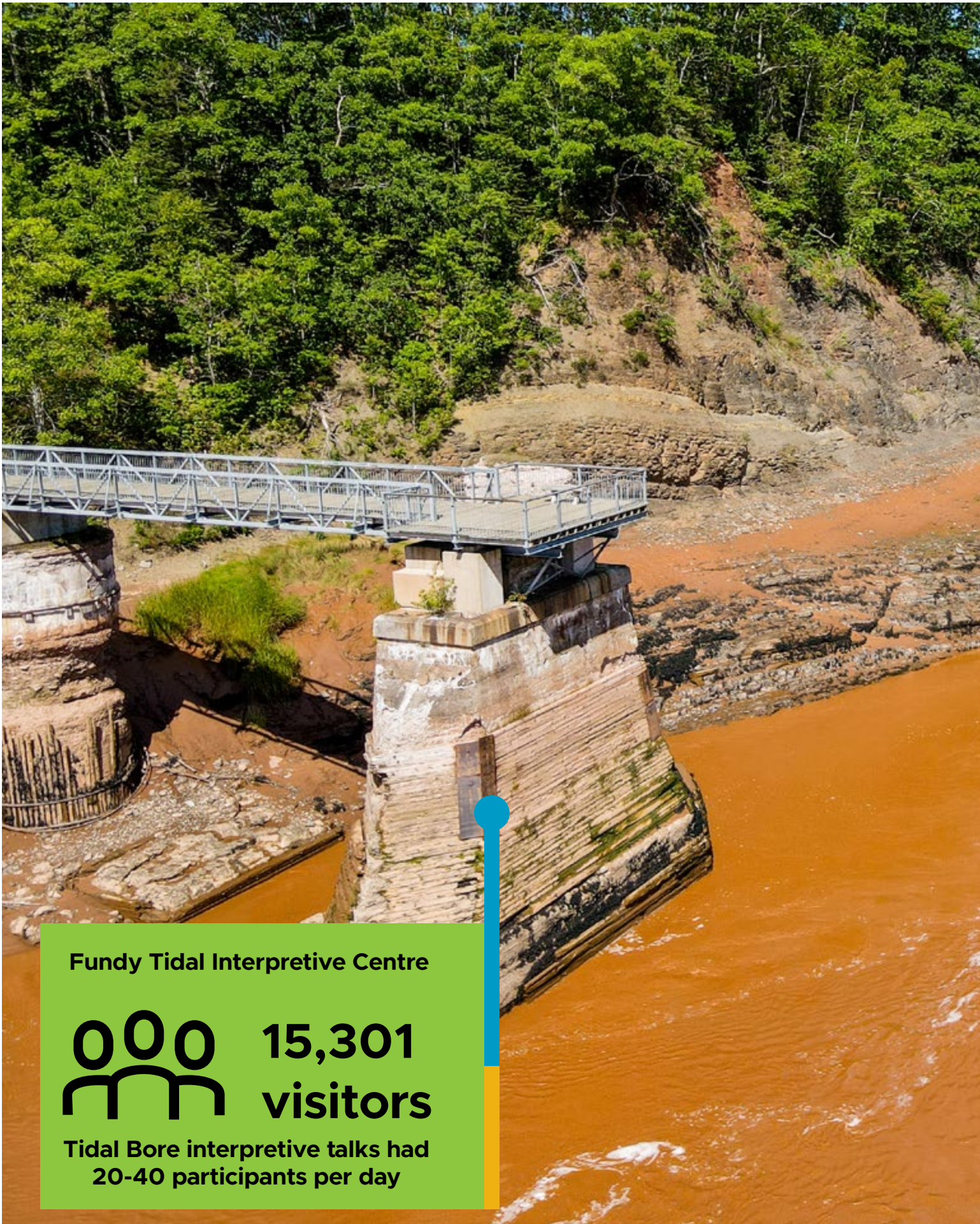
The 2024 Volunteer Award recipients (pictured above, back row to front row, left to right) were: Christian Miller, John Canning, Peter Giffen, Wade Redden, Jaime Callaghan, Zach Brown, Lynne Smith, Karen Levy, Janice Lockyer, Brad Hodgins, Angela Callaghan, Tonette McPhee, Betty-Lou Snook, Mary Bond, Marion Miller, Margie Neuman and Betty Miller. Non-pictured recipients: Evelyn Ekstrom, Ken MacLeod, Karen Raisbeck, Troy Robinson, Robert Seary and Judy Yetman.



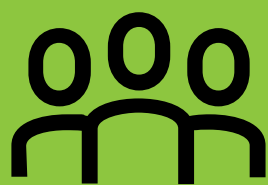
Model Volunteer of the Year

The Model Volunteer Award is presented to an individual who exemplifies extraordinary caring and commitment through volunteering their time and expertise to help make their community a better place in which to live.

The 2024 recipient was Margie Neuman, for her longtime support of many organizations in her community, including the Royal Canadian Legion Branch 166, the Noel Ladies Fire Auxiliary and the Rising Tides New Horizons Group - for whom she's also the President. Margie often puts over 40 hours a week into her volunteer duties!



Fundy Tidal Interpretive Centre



**15,301
visitors**

**Tidal Bore interpretive talks had
20-40 participants per day**

Tourism

East Hants continues to support the tourism sector by funding non-profit tourism groups and operators. Tourism brings outside spending, creates local jobs and builds community pride. In 2024, grants supported the operation of sites such as the Walton Lighthouse, Gallery 215, Beyond the Wharf Artisans, Lower Selma Museum, CHArt Society's High Tides Art Centre, the Shubenacadie Tinsmith Museum and Gore Trails.

The Municipality owns and operates Burntcoat Head Park and the Fundy Tidal Interpretive Centre, which welcomed over 80,000 visitors in 2024. Both sites saw strong growth, including visits from bus tours and cruise ship excursions, helping offset operational costs and introducing East Hants to international travelers.

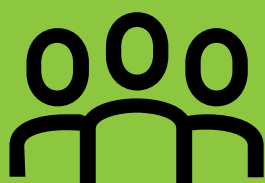
Special events at these sites engaged both locals and tourists, including World Oceans Week (in partnership with the Confederacy of Mainland Mi'kmaq), Canada Parks Day, Wetland Appreciation Day and Explore Your Own Backyard.

In 2024, the Municipality of East Hants partnered with the Provincial and Federal governments to support and grow tourism. East Hants took part in tourism planning and leadership workshops led by the Tourism Industry Association of Nova Scotia and Tourism Nova Scotia, contributing to a new provincial tourism strategy and advancing knowledge in inclusion, diversity, equity and accessibility.

Through the Habitat Stewardship Program, East Hants received \$22,000 from Fisheries and Oceans Canada to support eco-tourism and protect habitat for the Atlantic Mud-Piddock, a species at risk.

East Hants also participated in the Voice of the Visitor research program to better understand visitor preferences and guide future marketing. Ongoing Provincial funding supported the Community Visitor Information Centre, a storage project at Burntcoat Head Park and new interpretive signage at both major tourism sites.

Burntcoat Head Park



65,792
visitors

**947 visitors took part in
guided tours**



Public Safety

Emergency Management Operations

Emergency Management Operations (EMO) in East Hants are coordinated by the EMO Planning Committee, which includes partners from the Municipality, Red Cross, East Hants Fire Service, RCMP, Community Services, Chignecto Central Regional Centre for Education, Nova Scotia Public Works, East Hants Ground Search & Rescue, Natural Resources & Renewables and EMO Nova Scotia. The committee meets quarterly to review recent events, address concerns raised by staff and partner agencies, and evaluate the overall Emergency Management Plan.

In 2024, the Municipality hired a new Manager of Protective Services (Calvin Byard, pictured right) to help support our volunteer fire departments, improve oversight of the East Hants police contract, strengthen Emergency Management Operations and develop senior safety programming.



In November 2024, East Hants participated in REX2, a full-scale regional emergency exercise that simulated an event requiring the activation of the Emergency Communications Plan, coordination with response partners and a community evacuation. Leading up to the event, a virtual planning meeting was held in June to review objectives. Staff also took part in the Nova Scotia Hurricane Preparedness 2024 webinar to further strengthen local readiness for weather-related emergencies.



Animal Control

- ▶ 382 tags issued for 2024.
- ▶ 2 kennel licenses issued.
- ▶ 11% of East Hants dogs are registered.

The SPCA held the 2024/2025 contract for Dog Control Services:

- ▶ A total of 30 online complaints.
- ▶ As of November 2024, there were 22 complaints investigated by the SPCA.



Building & Fire Inspection

The following were completed between April 1, 2024 and March 31, 2025.

- ▶ 406 Building Permits issued, totaling \$173,255,557 in estimated construction value.
- ▶ 1,986 Building Inspections completed.
- ▶ 290 Fire Inspections.



Bylaw Enforcement

- ▶ 82 complaints investigated.
- ▶ 65 cases closed.
- ▶ 17 cases remain active.



East Hants Fire Service

Residents of East Hants receive fire and emergency response service from East Hants Fire Service (EHFS) - an independently registered association that works in collaboration with the Municipality. EHFS departments responded to approximately 1,900 calls in 2024/2025. The Municipality supports all departments with risk management through a dedicated advisor and provides independent bookkeeping services to 11 of the 13 departments.



Fire Services Funding

Each year, the Municipality administers financial support to the 13 fire departments who provide service within our boundaries. The primary source of funding is operating levies charged through the property tax bill. For more urban departments, these range from \$0.14 (0.134 Uniacke) to \$0.17 per \$100 of assessment. For rural departments that have significantly less assessment to draw from, the rates are \$0.21 per \$100 of assessment, with the exception of Rawdon Fire with the rate of \$0.22/\$100 to fund much-needed infrastructure and equipment. The Fire Department Funding Policy pays operating grants to the rural departments (Maitland, Noel, Walton, Gore, Kennetcook and Rawdon) totaling \$138,374 in 2024/2025. Funding for fiscal 2024/2025 is summarized below:

Fire Department/Type of Grant	Fire Levy Collected & Disbursed	Annual/Other Grants/Support	Total
Enfield	\$832,616		\$832,616
Elmsdale	550,956		550,956
Lantz	395,548		395,548
Milford	197,356		197,356
Shubenacadie	280,073		280,073
Maitland	137,531	\$21,853	159,384
Noel	148,687	22,540	171,237
Walton	46,716	17,785	64,501
Gore	98,962	20,502	119,469
Kennetcook	112,511	21,143	133,654
Nine Mile River	248,330		248,330
Rawdon	180,087	23,627	203,714
Mount Uniacke	767,237		767,237
Brooklyn	79,041	3,924	82,965
Fire Service Risk Management		19,553	19,553
Promotion		4,693	4,693
Training Facility in Noel		51,425	51,425
WCB Premiums		19,719	19,719
Rural Fire Capital Fund Grant		300,000	300,000
Gore VFD – Fire Truck		20,000	20,000
Gore VFD - Well Install		22,493	22,493
Fire Area Rate Review		42,527	42,527
Total	\$4,075,661	\$611,784	\$4,687,445



2024 Fire Fighter Long Service Award recipients (pictured above, back row to front row, left to right): William McCulloch, Brian Supple, Kevin Goodman, David Barkhouse, Norval Mitchell, Mac Noble, Keith Rhyno and Kevin Jodrey.

Fire Fighter Long Service Awards

Volunteer Fire Departments may nominate a fire services member for a Canadian Volunteer Fire Service Association Municipal Long Service Award medal for 30 years of Service and additionally long-service bars for 35, 40, 45 and 50 years of service. Thank you to all recipients for your service and all you do for our communities!

2024 Recipients

30 Years

Kevin Goodman, Elmsdale Fire & Emergency Services
William McCulloch, Noel & District Volunteer Fire Department

35 Years

David Barkhouse, Milford & District Volunteer Fire Department
Brian Supple, Uniacke & District Volunteer Fire Department

40 Years

Kevin Jodrey, Shubenacadie Fire & Emergency Services

45 Years

Norval Mitchell, Elmsdale Fire & Emergency Services
Keith Rhyno, Maitland & District Volunteer Fire Department

50 Years

Mac Noble, Elmsdale Fire & Emergency Services



Message from the East Hants District RCMP

As we reflect upon the past year, we want to take a moment to acknowledge the continued collective efforts made in ensuring the safety and well-being of our Municipality. This year, the East Hants District RCMP occurrences were up 9.41% over the previous year for the same time span, logging 6,416 occurrences. This is inclusive of proactive policing activities, statutory investigations, school and community presentations, traffic duties, collision investigation, preservation of peace and protection of property. This is to be expected of an area that is increasing in population density and in proximity to an urban centre, Halifax. The East Hants District RCMP remains committed to promoting public safety while fostering trust and working cooperatively with municipal governance, partners in public safety, community groups, businesses and of course, our residents.



Over the past year, our policing efforts in East Hants have been guided by our Annual Performance Plan (APP) that encompasses public safety and is shaped through engagement, transparency and collaboration. We firmly believe that building strong relationships with our community is fundamental to effective policing. It is through this engagement that East Hants Council has helped shape this year's RCMP APP Priorities. These priorities are above and beyond the core function of policing which is to keep the public safe. East Hants RCMP APP priorities are:

1. Community Engagement
2. Road Safety
3. Crime Prevention
4. Analysis of captured data to assist guiding the Municipality's decision making



The East Hants members strive to be more accessible and visible in the community, not only at calls for service, but community events. East Hants is home to many police officers from East Hants, neighboring detachments and municipal agencies. We have a number of officers who volunteer their time outside of policing to various community groups and youth sporting teams. They are part of the community on and off the job.

More formalized community engagement activities include municipal governance meetings and Town Hall style meetings. We understand the importance of listening and responding to your concerns and we remain committed to implementing strategies that address the specific needs of our community. This is known as grass roots policing and something I want to utilize more from our tool box.

Annual Policing Costs	Amount
RCMP Officer Costs	\$5,807,825
RCMP DNA Case Expenses	20,459
RCMP Prosecution Expenses	11,775
RCMP Shared Services	314,720
RCMP Station (net of rent) Rawdon/Mt Uniacke	30,098
Total	\$6,184,877

This style of policing lends itself to two of the other priorities, Crime Prevention and Road Safety. Aligned with this are the many public safety presentations, workshops and programs RCMP employees either deliver or help to deliver across the province for youth, seniors and ages in between. These initiatives for youth are primarily in the areas of cyber safety, anti-bullying, intimate images, human trafficking and impaired driving. For adults, we focus on frauds, scams and senior’s safety.

One growing concern for the residents of East Hants is road safety. The East Hants RCMP is committed to the 3 E’s of Road Safety - Enforcement, Education and Engineering. Enforcement and Education are readily accessible to police. RCMP Traffic Enforcement Teams conducted targeted enforcement including speed patrols and check points for impaired drivers. These also allow an opportunity to educate the public on the financial and physical consequences of committing driving infractions. Road Safety education isn’t only for people who drive cars, the East Hants Community Safety Resource Officer and School Safety Resource Officer regularly do talks with youth regarding bicycle and pedestrian safety. The third E, Engineering, involves the RCMP working collaboratively with various agencies responsible for the engineering aspects of road safety.

I want to thank East Hants Council for helping the RCMP strive for these goals. The fourth priority in the RCMP APP is to analyze data so that it may be presented to Council. It was designed for Council to know how they can assist the RCMP in our common goal of a safer East Hants. Thank you, East Hants, for supporting your local RCMP.

I firmly believe that building strong relationships with our community is fundamental to effective policing and I look forward to continuing to foster a grass roots policing model mixed with some modernization in East Hants. This is the foundation upon which we establish intelligence-led crime prevention and public safety initiatives that help make East Hants a strong and safe community.

Staff Sergeant Mike Balmaceda
East Hants District RCMP Commander





Treasurer's Report 2024/2025



Message from the Treasurer

I am pleased to present the East Hants Treasurer's Report and audited consolidated financial statements for the year ending March 31, 2025.

The financial cycle for 2024/2025 began in the fall of 2023 with the development of the operating, water utility and capital budgets. During business planning, staff endeavored to find efficiencies and cost savings wherever possible while ensuring an effective level of service and sustainable programs are delivered for the residents, business owners and visitors of East Hants. The general operating budget for 2024/2025, including area rates, was approved by Council at approximately \$47 million.



East Hants has a strong property assessment base and is fortunate to have a Council that is cognizant of the total tax burden of their taxpayers. With a property assessment CAP increase of 3.2%, Council approved a decrease in the general tax rate in 2024/2025 to minimize the general residential tax burden for homes.

During 2024/2025 Council invested in excess of \$5.2 million in the Municipality's sustainable infrastructure. These investments included; the Shubenacadie Wastewater Treatment Plant, the Lantz Water Tower Renewal, Highway 214 Active Transportation, Walton Lighthouse Relocation, a crosswalk on Highway 2 in Enfield and the Centre Rawdon and East Uniacke Community Parks.

This report includes an assessment of the provincial Financial Condition Indicators. The indicators present a general picture of the Municipality's financial condition and indicate the strengths, trends and risk areas where municipalities should focus. The data is a year behind other data in this report as it is compiled at the provincial level and released the following year. East Hants is very pleased with the preliminary results of the indicators for 2023/2024.

Consolidated financial statements are meant to reflect the financial position and results of operations of the whole entity. As noted in the Financial Results section of this report, the consolidated financial statements of the Municipality of East Hants are composed of four funds – Capital, Operating, Water Utility and Reserves. One objective of the Financial Results section of this report is to explain the variances from budget to actual, including various planned and unplanned transfers to reserves. These are explained at the consolidated level (all funds together), as well as by General Tax Rate, Urban Service Rate (the largest area rate), Water Utility operations and Reserves.

There are four required financial statements: Statement of Financial Position; Statement of Operations; Statement of Changes in Net Assets (Debt); and, Statement of Cash Flow. We are pleased to also offer several schedules in our financial statements to support the statements and provide clarification to the reader.

A handwritten signature in black ink that reads "Wade Tattrie".

Wade Tattrie, CPA, CA
Director of Finance



Property Assessment in East Hants

Along with the approved tax rates, the property assessment is the basis for the largest source of revenue for East Hants. The 2024 filed assessment roll showed an increase in assessment for both residential and commercial values. This assessment growth contributes to Council's strategic plan with the goal to provide services, programs and facilities, through direct service delivery and collaboration with others, that allow people and businesses to thrive.

With assessments capped at a 3.2% increase for 2024, 90% of the residential assessment increase was related to an increase in market value of existing properties, including 212 new dwellings and renovations of others.

	2024/2025	2023/2024	2022/2023	2021/2022	2020/2021
Number of Taxable Properties	15,690	15,375	15,099	14,854	14,882
Residential Assessment (000's)*	2,408,428	2,171,709	1,876,332	1,703,625	1,656,968
Resource Assessment (000's)	71,548	61,841	56,851	55,084	53,413
Commercial Assessment (000's)	199,803	166,763	145,629	149,537	145,589
Residential/Commercial Split	92.5%/7.5%	93.1%/6.9%	93.0%/7.0%	92.2%/7.8%	92.2%/7.8%
Exempt Assessment (Assessment Act) (000's)	138,680	129,438	127,382	112,477	106,540
Exempt by Municipal Bylaw (000's)	14,872	13,569	12,988	27,164	25,833
Farm Acreage	36,527	36,579	36,450	36,779	36,861
Forest Acreage < 50,000 Acres	166,317	167,358	169,009	170,937	171,347
Forest Acreage > 50,000 Acres	56,160	56,252	56,465	56,465	57,141
Uniform Assessment (000's)	2,420,791	2,099,296	1,914,385	1,864,458	1,800,327

*Items indicated with (000's) are in thousands.

Property Tax in East Hants

East Hants operates with an area rate property tax system, whereby expenses specific to an area are paid only by that area. Services such as wastewater, hydrant protection, sidewalks and streetlights are charged by area rate whereas general services such as RCMP (as one example of many) are paid for through the General Tax Rate. The general operating budget for 2024/2025, including area rates, was approved by Council at approximately \$47 million.

The individual rates for 2024/2025 compared to 2023/2024 were as follows (rates per \$100 of assessment):

	2024/2025	2023/2024
General tax rate - Residential/Resource	\$0.800	\$0.810
General tax rate - Commercial/Business Occupancy	2.570	2.570
Urban service rate (Enfield, Elmsdale, Lantz) – Residential	0.070	0.065
Urban service rate (Milford) - Residential	0.360	0.345
Urban service rate (Shubenacadie) - Residential	0.190	0.185
Urban service rate (Enfield, Elmsdale, Lantz) - Commercial	0.625	0.657
Urban service rate (Milford) – Commercial	1.200	1.200
Urban service rate (Shubenacadie) - Commercial	0.625	0.657
Streetlights - Enfield Horne Settlement	-	0.016
Streetlights - Mount Uniacke	0.020	0.020
Streetlights – Nine Mile River	-	0.020
Streetlights - Rawdon	0.043	0.043
Wastewater Management Fee (rate per cubic metre of water)	2.40	2.20



Property Tax in East Hants Continued

The following table summarizes five years of property tax information. This data demonstrates the stability of the East Hants tax structure. Variations in the tax rate reflect changing needs from year to year to provide sustainable services within the Municipality.

	2024/2025	2023/2024	2022/2023	2021/2022	2020/2021
Property Tax Rates (per/\$100 of Assessment)					
Residential/Resource Rate	\$0.8000	\$0.8100	\$0.8500	\$0.8507	\$0.8507
Percentage Change	-1.23%	-4.71%	-0.08%	0.00%	-0.23%
Commercial Rate	\$2.57	\$2.57	\$2.60	\$2.60	\$2.60
Tax Revenue					
Residential/Resource	\$19,814,289	\$18,070,886	\$16,423,062	\$14,954,466	\$14,541,811
Commercial	\$5,177,837	\$4,256,829	\$3,828,266	\$3,648,537	\$3,827,626
Other (GIL, Farm, Forest)	\$447,284	\$428,079	\$413,303	\$406,880	\$401,883
Uncollected Taxes (per FCI)*	---	5.40%	5.00%	4.10%	4.90%
Deed Transfer Tax Revenue	\$4,284,226	\$3,339,352	\$3,363,546	\$3,239,157	\$2,172,194

*Financial Condition Indicators not compiled for 2024/2025 and not finalized for 2023/2024.

Deed Transfer Tax Allocation by Area	2024/2025		2023/2024		2022/2023	
	Revenue	%	Revenue	%	Revenue	%
Corridor Districts	\$2,767,615	65%	\$2,212,188	66%	\$2,114,946	63%
Rural Districts	655,527	15%	386,568	12%	406,575	12%
Mount Uniacke	861,083	20%	740,597	22%	842,025	25%
Total:	\$4,284,225	100%	\$3,339,352	100%	\$3,363,546	100%

Assessment CAP Program	2024/2025	2023/2024	2022/2023	2021/2022	2020/2021
Assessment Differential due to CAP Program Residential/Resource (000's)	\$964,000	\$497,000	\$250,000	\$178,000	\$169,000
Tax Rate Differential Due to CAP Program	\$0.22	\$0.15	\$0.10	\$0.08	\$0.08
Restated Rate without CAP	\$0.5761	\$0.6625	\$0.7527	\$0.7724	\$0.7743

The table above refers to the Assessment CAP Program, a Provincial program introduced in April 2005 that caps the annual increase in taxable assessment (of eligible residential and resource property) to a maximum of CPI. Various property types have been included in the CAP program making it easier for homeowners to have their residential assessment capped. In 2020, 2021, 2022, 2023 and 2024, assessments were capped at 1%, 0.3%, 5.4%, 7.7% and 3.2% respectively; this has had a profound effect on the distribution of tax burden in East Hants.

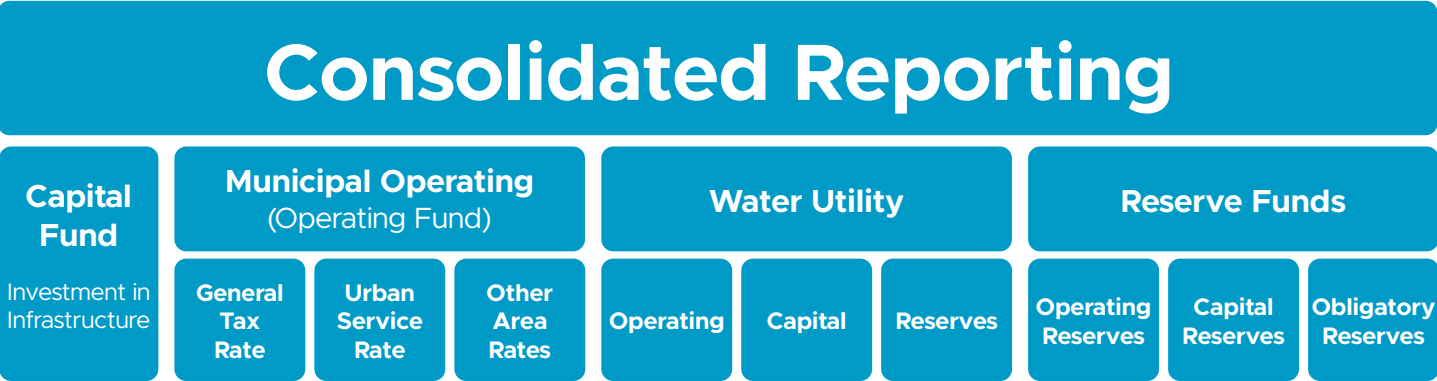
The table highlights the amount of assessment that is not taxable and the effect these changes have had on the residential tax rate in East Hants. The differential in the tax rate indicates the amount by which the tax rate could have been reduced had the CAP not been in place. This rate differential means that even though a homeowner has a CAP value on their assessment, they may still be paying more in property tax than they would have otherwise been paying had the program not been put in place. New homeowners and newly constructed or renovated homes (which are not part of the CAP) are most certainly paying a higher tax bill due to the CAP system.



Financial Results 2024/2025

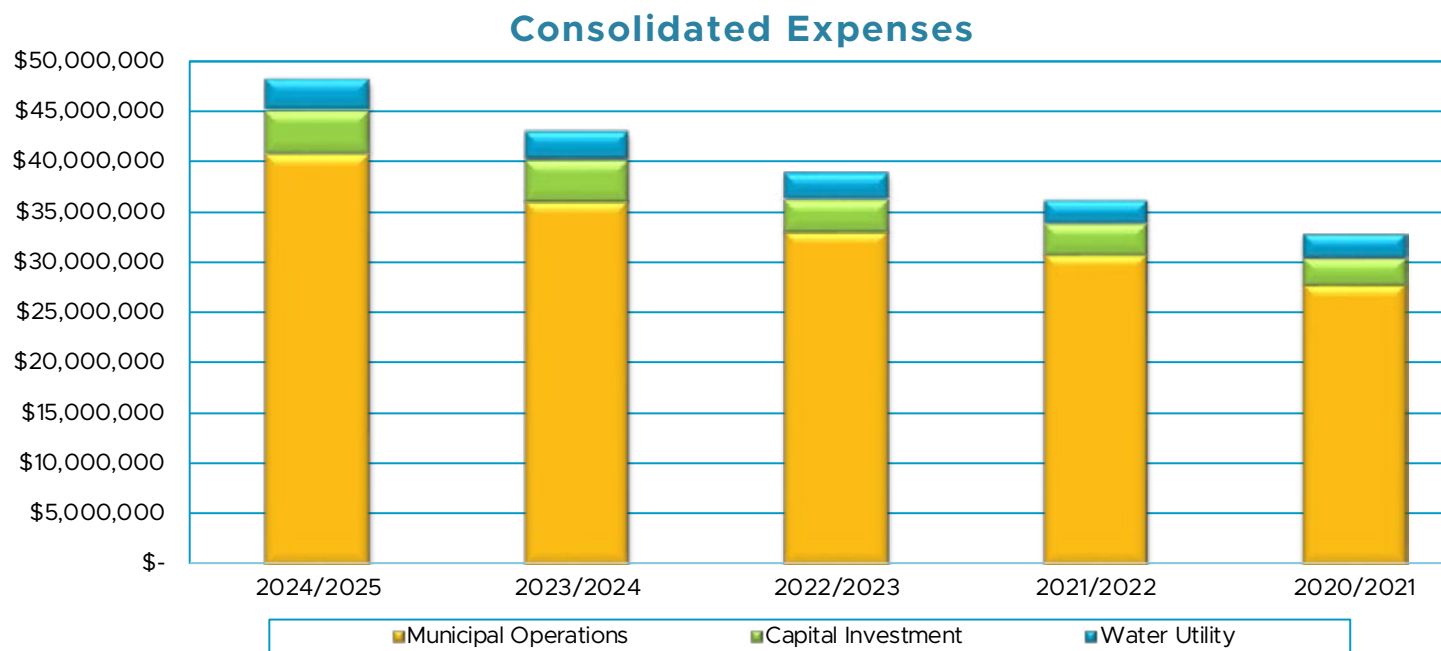
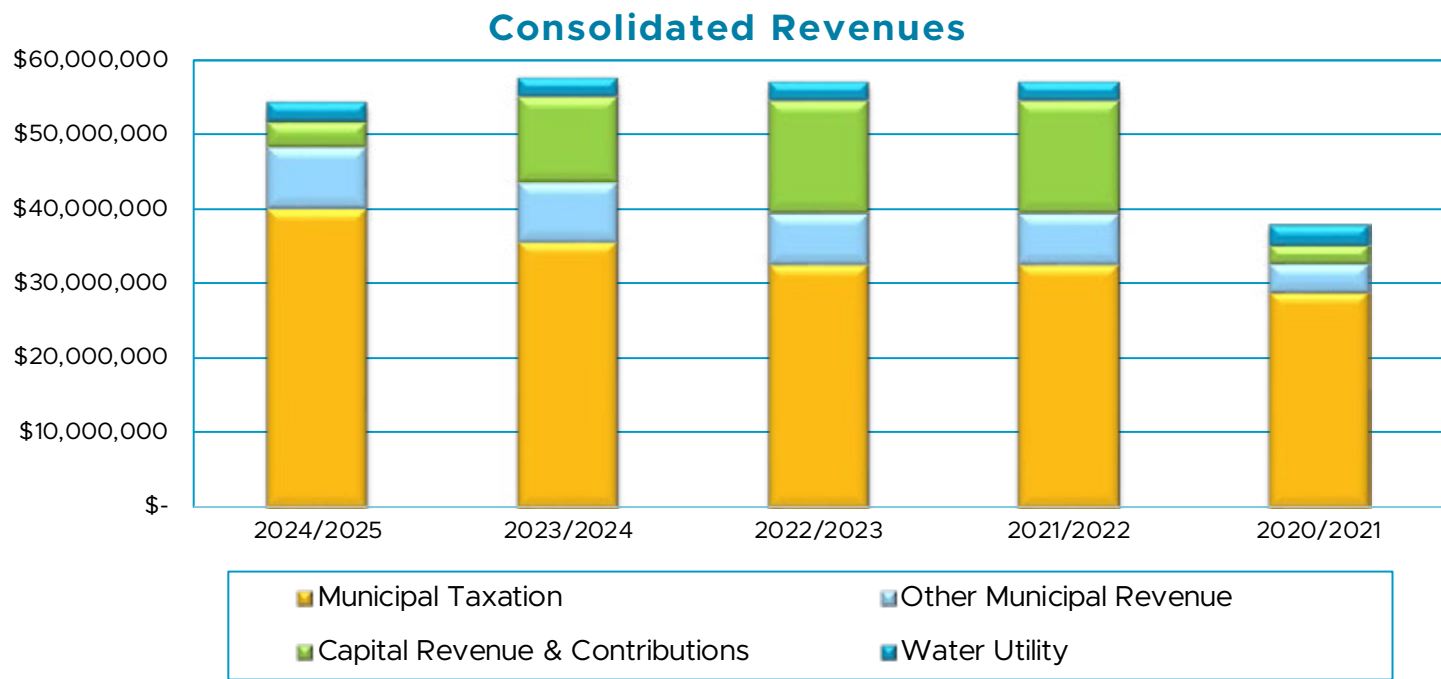
East Hants Annual Report serves as an opportunity to communicate to stakeholders, residents and local businesses regarding the Municipality's 2024/2025 financial and operational performance.

The 2024/2025 financial results have been prepared on a consolidated basis and by General Tax, Urban Service Rate and Water Utility operations and reserves. This report explains the variance from budget to actual for each of these areas. Also outlined is the status of the three municipal reserve funds. The Capital Fund holds our investment in infrastructure discussed in this report under Investing in our Infrastructure. Our financial reporting structure is depicted below:



Consolidated Revenues and Expenses

The following charts represent the consolidated revenues and expenses for the Municipality for the previous five years:



Comparative Statement of Consolidated Revenues and Expenses

The following is a comparative summary of revenues by type and expenditures by function for fiscal 2024/2025. The financial statements include a detailed Consolidated Schedule of Operations by Function (Page 128 & 129) which gives the reader more details at the expenditure level (break down of expenditures into salaries/benefits, operating costs and fiscal service type expenditures).

Consolidated Revenue								
For years ended March 31 (in thousands of dollars)	Budget 2025		Actual 2025		Actual 2024		Budget to Actual Variance	Actual to Actual Variance
Taxation	\$38,902	77%	\$40,268	73%	\$35,828	63%	\$1,366	\$4,440
Sale of Services	3,731	7%	2,445	5%	\$3,350	6%	(1,286)	(905)
Other Revenue from Own Sources	1,126	2%	4,765	9%	\$3,486	6%	3,639	1,279
Government Grants - Operating	574	1%	750	1%	\$779	1%	176	(29)
Water Utility	2,494	5%	2,631	5%	\$2,516	4%	137	115
Revenue before Other	46,827		50,859		45,959		4,032	4,900
Government Grants - Capital	2,982	6%	3,026	6%	5,424	9%	44	(2,398)
Development/Other Contributions applied and gain on sale of TCA	797	2%	368	1%	6,045	11%	(429)	(5,677)
	3,779		3,394		11,469		(385)	(8,075)
Total Revenue	\$50,606		\$54,253		\$57,428		\$3,647	\$(3,175)
Consolidated Expenses								
General Government	\$8,842	17%	\$8,259	17%	\$7,687	18%	\$(583)	\$572
Protective Services	11,320	22%	11,659	24%	\$10,442	24%	339	1,217
Transportation	2,315	5%	2,127	5%	\$1,969	5%	(188)	158
Environmental Health Services	7,918	16%	7,012	15%	\$6,602	15%	(906)	410
Environmental Development	2,225	4%	2,018	4%	\$1,131	3%	(207)	887
Education & Social Services	7,379	15%	7,379	15%	\$6,490	15%	-	889
Recreation and Cultural Services	7,372	15%	6,618	14%	\$5,909	14%	(754)	709
Water Utility	3,259	6%	3,071	6%	\$2,747	6%	(188)	324
Total Expenses	\$50,630		\$48,143		\$42,977		\$(2,487)	\$5,166
Surplus (Deficit)	\$(24)		\$6,110		\$14,451		\$6,134	\$(8,341)

Description	Amount
Variance from Budget to Actual - Consolidated Surplus	
General tax rate variance as per the General Operations section	\$2,239,401
Urban service tax rate variance as per the Urban Service Rate section	291,437
Transfers (see Page 95)	1,770,675
Net gain on the sale/disposal of Municipal assets	31,640
Pension adjustment for the unamortized actuarial loss (Note 11 Financial Report)	(648,206)
Proceeds - streetlight contribution	4,516
Non-urban streetlights, variance to budgeted surplus	17,498
Water Utility variance as per the Water Utility section	328,333
Interest earned on capital reserves	2,159,679
Asset retirement obligation accretion	(16,631)
Principal payments General Fund - Local Improvement - John Murray Drive (Provincial)	(12,600)
Other minor variances	(32,379)
Net Variance from Budget to Actual	\$6,133,363



Capital Fund: Investing in our Infrastructure

The five year Capital Investment Plan is approved each year by Municipal Council with several single and multi-year capital projects. The plan consolidates capital spending for urban service infrastructure, municipal operations and the East Hants Water Utility. The five-year investment in infrastructure is as follows:

Description	2024/2025	2023/2024	2022/2023	2021/2022	2020/2021
General Government (Municipal Administration, Buildings, Information Systems, Legislative, Human Resource systems)	\$171,024	\$202,775	\$80,342	\$69,611	\$125,378
Transportation (Roads, Sidewalks, LED Streetlights)	289,015	702,669	70,677	762,630	25,860
Environmental Development (Economic Development, Business Parks, Community Development)	261,523	2,119,840	348,161	456,695	936,801
Environmental Health (Wastewater, Waste Management, Environmental Stewardship)	2,124,571	5,362,964	1,561,797	1,539,208	1,564,790
Recreation & Cultural Services (Recreational Facilities, Parks, Tourism, Libraries, Cultural Buildings)	1,617,684	1,825,561	764,762	4,689,526	805,265
Water Utility (Infrastructure and Equipment related to Water Treatment & Distribution)	702,253	5,540,999	681,683	1,166,282	81,229
Total	\$5,166,071	\$15,754,808	\$3,507,422	\$8,683,952	\$3,539,323



Infrastructure Highlights:

Completed Projects in 2023/2024

Shubenacadie Wastewater Treatment Plant Replacement

This project is to replace the current aging wastewater treatment plant which will increase capacity and expansion options for both current and future growth demand in Shubenacadie.



Project Funding	Total Budget	Actual Expenditures		
		2024/2025	Prior Years	Total
ICIP Funding	\$3,520,000	\$-	\$3,520,000	\$3,520,000
Sewer Infra Reserves	3,790,015	-	3,799,722	3,799,722
Debt	1,835,000	1,776,701	9,718	1,786,419
Water Infra Reserves	114,295	-	104,558	104,558
Special Reserves	52,370	-	52,370	52,370
Depreciation Reserves	228,320	-	236,261	236,261
External-Other	-	-	19,473	19,473
Total	\$9,540,000	\$1,776,701	\$7,742,102	\$9,518,803

Walton Lighthouse Relocation

Due to coastal erosion the Walton Lighthouse was relocated. This project will ensure the longevity of a popular tourist attraction and continued investment in the community.



Project Funding	Total Budget	Actual Expenditures		
		2024/2025	Prior Years	Total
Special Reserves	\$70,650	\$70,555	\$-	\$70,555
Capital from Revenue	29,350	29,350	-	29,350
Total	\$100,000	\$99,905	\$-	\$99,905

Active Transportation – Highway 214

Create and expand an active transportation trail along Highway 214 to connect strategic locations throughout Elmsdale. This project will enable a safer transportation network for pedestrians and cyclists.



Project Funding	Total Budget	Actual Expenditures		
		2024/2025	Prior Years	Total
ICIP Funding	\$1,253,334	\$177,234	\$1,076,100	\$1,253,334
Special Reserves	1,105,073	204,647	270,643	475,290
External-Other	132,985	28,541	132,985	161,526
SSGF Funding	-	299,651	-	299,651
Total	\$2,491,392	\$710,073	\$1,479,728	\$2,189,801

Lantz Water Tower Renewal

Refurbishment of the Lantz water tower including a new interior and exterior coating. This project will extend the life of a crucial asset in the East Hants Water Utility.



Project Funding	Total Budget	Actual Expenditures		
		2024/2025	Prior Years	Total
Depreciation Reserves	\$850,000	\$89,555	\$120,614	\$210,169
SSGF Funding	-	-	454,641	454,641
Total	\$850,000	\$89,555	\$575,255	\$664,810

Infrastructure Highlights: Work-in-Progress Projects in 2024/2025

Crosswalk - Highway 2 Enfield

This project is to install a crosswalk in Enfield near the intersection of Highway 2 and Old Enfield Road, to improve the safe crossing of pedestrians in a high traffic volume area.

Project Funding	Total Budget	Actual Expenditures		
		2024/2025	Prior Years	Total
HAF Funding	\$200,905	\$175,969	\$-	\$175,969
Total	\$200,905	\$175,969	\$-	\$175,969

Centre Rawdon Community Park Development

Park improvements and development of a new playground at the former Centre Rawdon Hall. This project will provide an opportunity for residents to lead healthy, active and engaged lifestyles.

Project Funding	Total Budget	Actual Expenditures		
		2024/2025	Prior Years	Total
Special Reserves	\$171,726	\$140,524	\$11,441	\$151,965
Total	\$171,726	\$140,524	\$11,441	\$151,965

East Uniacke Community Park

New playground installation on Charles Drive, fire fighter themed with inclusive swing and spinner.

Project Funding	Total Budget	Actual Expenditures		
		2024/2025	Prior Years	Total
Capital out of Revenue	\$10,000	\$10,000	\$-	\$10,000
HAF Funding	90,000	65,172	-	65,172
External Funding	50,000	50,000		50,000
Total	\$150,000	\$125,172	\$-	\$125,172



Operating Fund: Municipal Operations



Subsequent to various transfers to reserve and funding adjustments (see General Tax Rate section below), the General Tax Rate surplus was recorded at \$1,966,713 for 2024/2025 and transferred to the Operating Contingency Reserve. The full 2024/2025 surplus of \$2,303,142 can be broken down as follows:

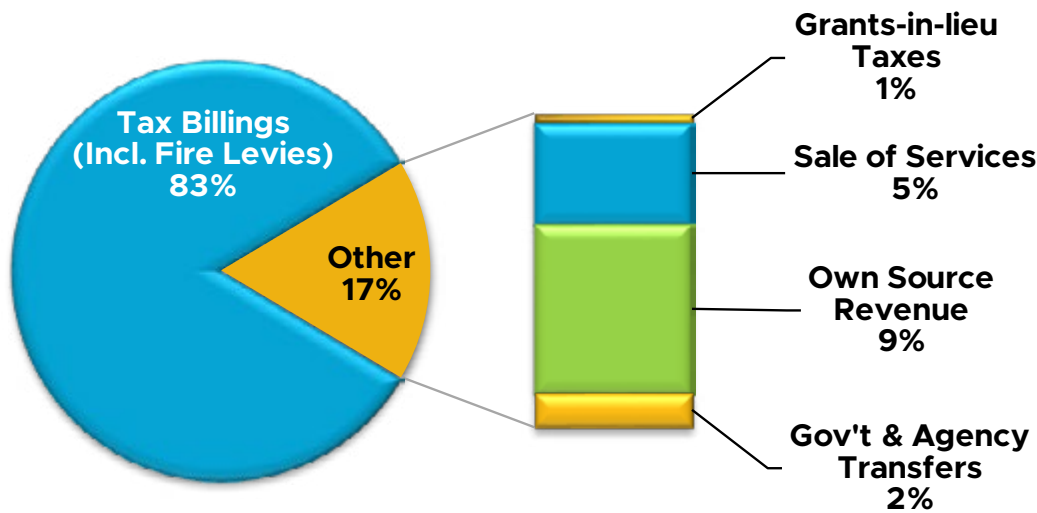
General Operations	\$1,966,713
Urban Service Rates	296,708
Other Lights	39,721
Total	\$2,303,142



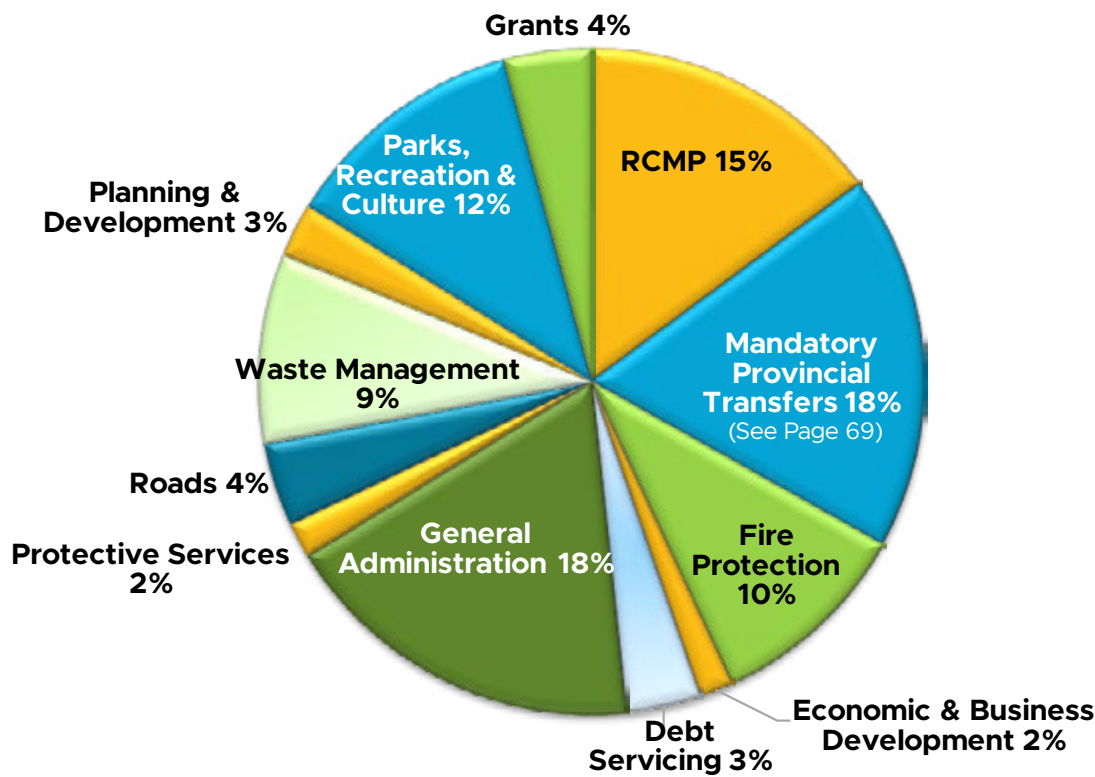
General Tax Rate

The following pie charts represent the general tax rate revenues and expenses for the Municipality for 2024/2025 (excluding transfers to reserve, amortization expense, pension accounting and landfill closure entries):

2024/2025 General Operations Revenues



2024/2025 General Operations Expenditures



General Tax Rate Continued

The total 2024/2025 General Tax Rate budget was set at \$43.2 million. The table below reflects a positive variance of \$2,239,401 (5.2% of budget), prior to the unplanned transfers to/from reserves, and outlines significant variances in general operations revenue and expenses from budget to actual:

(Increases) / Decreases in Revenue	
Deed transfer tax	\$(1,276,078)
Interest on investments & receivables net of financing fees	(269,790)
Tipping fee, scrap metal & RRFB diversion credit revenue	(229,933)
External grant funding	(149,613)
Planning & building permits	(95,842)
Net property tax revenue, including planned amount for assessment appeals of \$60,000	(78,175)
Tax inquiries	(12,879)
Fines and other revenue	(9,178)
Nova Scotia Power & government GILs offset by Bell & HST Offset grants	7,328
Administration fees	17,663
LEMC tenant revenue net of rent expense	40,604
Aquatics, Sportsplex, daycamp & tourism program revenues	193,090
Sportsplex - fundraising, sponsorships, grants	197,629
Variance from Budget to Actual - Revenue	\$(1,665,174)
Increases / (Decreases) in Expenses	
Wages & honorariums	\$(176,241)
Various operational items - primarily for Sportsplex operations & program materials	(128,668)
Solid waste costs (waste, organics & recycling)	(78,449)
Grants	(70,410)
Miscellaneous items (includes office supplies, postage, publications & operational materials)	(45,743)
Computer hardware, software & support	(36,793)
Building & property maintenance, security & safety	(31,902)
Promotion & advertising	(23,081)
Bad debt on receivables	(19,106)
Vehicle maintenance & fuel	(14,043)
Training education, travel & meeting expense	(12,183)
Insurance	(11,947)
Business development	(4,864)
Snow removal, contracts, professional fees	(1,068)
Tax exemptions & municipal grants	8,632
Provincial mandated costs (Corrections, Education, Provincial Housing)	11,318
Power, heating fuel and water (primarily power)	60,321
Variance from Budget to Actual - Expense	\$(574,227)
Variance from Budget to Actual	\$(2,239,401)
Decrease in transfer from reserves to fund waste management deficit	269,876
Original planned deficit	2,812
Net Surplus End of Year	\$(1,966,713)

For the 2024/2025 fiscal year, General Tax Rate Contingency funds were used for a variety of purposes, most notably:

- Purchase of land for recreational purposes - \$1,030,415
- Transfer to Rural Fire Department capital reserve - \$241,504
- Transfer to Mount Uniacke Recreation fund - \$338,105

Mandatory Provincial Transfers

East Hants is required by provincial regulation to collect for provincial services in our tax rate. As outlined in 2024/2025 General Operations Expenditures graph on Page 67, these mandatory provincial contributions represent approximately 18% of East Hants' annual general operating expenditures. In 2023/2024, the budgeted contributions to provincial services made up \$0.2817 cents of the \$0.80 general tax rate (35%).



Urban Service Rate

The Urban Service Rate (USR) is the largest of our area rates; charged to residents in the “Corridor” area (Shubenacadie to Enfield), this rate is reported on separately as it affects a significant number of residents and Councillors. The rate covers all urban services (streetlights, wastewater, hydrants and sidewalks) with the exception of some sub-urban streetlights.

The total USR operating budget for 2024/2025 was set at \$3.8 million. The final surplus was \$296,709 which was transferred to the USR Contingency Reserve. The significant variances from budget for the Urban Service Rate are outlined and discussed in the following table:

(Increases) / Decreases in Revenues	
Urban service rate tax levies	\$(78,115)
Sewer hook-up & usage revenue, net of reserves transfer	(8,639)
Irving Oil servicing agreement	(8,624)
Variance from Budget to Actual - Revenue	\$(95,378)
Increases / (Decreases) in Expenses	
Debenture - Shubenacadie Wastewater Treatment Plant savings	\$(67,905)
Wages & benefits – savings	(47,350)
Other general operations	(30,767)
Plant & grounds maintenance for wastewater properties	(30,682)
Public fire protection	(22,171)
Computer & admin support - costs savings for administration, finance and IT support	(10,608)
Professional services, contracts & agreements	13,424
Variance from Budget to Actual - Expense	\$(196,059)
Variance from Budget to Actual	\$(291,437)
Original planned surplus	(5,272)
Net USR Surplus End of Year	\$(296,709)

Reserves - Urban Service Rate

Reserve funds are funds set aside to help offset future financing requirements; these are drawn upon to finance capital and operating expenditures as designated by Council. Urban type services are very infrastructure intensive, requiring significant funding for most capital projects. For this reason, reserve fund balances are a fundamental component of managing the financial stability of the USR. The following amounts are being held in reserve at March 31, 2025, for the USR systems:

For Capital Purposes	Amount	For Operating or Capital Purposes	Amount
Wastewater	\$45,261	Sidewalks	\$1,814,692
Stormwater	3,095	Wastewater	2,348,732
Total	\$48,356	Contingency	1,456,169
		Total	\$5,619,593

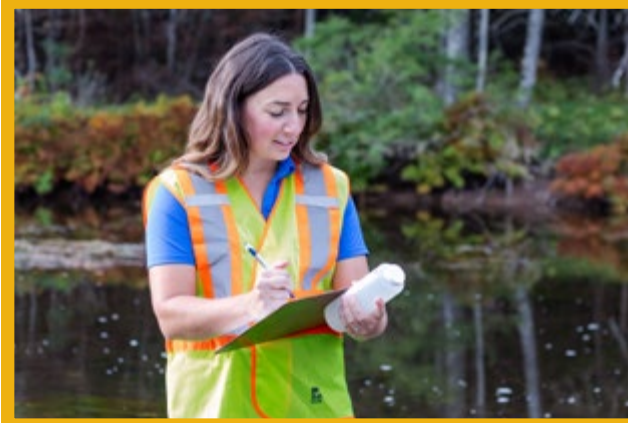
Council has approved a plan to reduce debt payments in the Urban Service Rate by setting aside \$218,400 in the sidewalk operating reserves to fund future sidewalk debt payments. The wastewater reserves are restricted to de-sludging, lagoon vegetative growth, and lift station pump and forcemain upgrades.



East Hants Water Utility

The East Hants Water Utility serves 3,202 customers in the communities of Shubenacadie, Lantz, Elmsdale and Enfield. The Utility also operates a bulk water station in Enfield that serves water haulers and residents throughout the region. The Municipality is accountable to the Nova Scotia Utility and Review Board (NSUARB) for all matters relating to water utility accounting and rate setting. East Hants received approval from the NSUARB to increase rates for three years beginning July 1, 2017. These approved rates will remain in effect until the next rate review.

At March 31, 2025, the Utility showed an accumulated fund balance of \$1,218,017. Operating results for 2024/2025 reflect a negative change in fund balance (operating deficit) of \$320,987. This deficit is explained in the following table:



(Increases) / Decreases in Revenues

Water billing revenue	\$(76,850)
Bulk water revenue	(57,137)
Increase in water meter connections, installations and disconnections	(5,835)
Interest & penalty revenue	2,654
Public fire protection	22,171
Variance from Budget to Actual - Revenue	\$(114,997)
Variance from Budget to Actual - Revenue	\$2,686

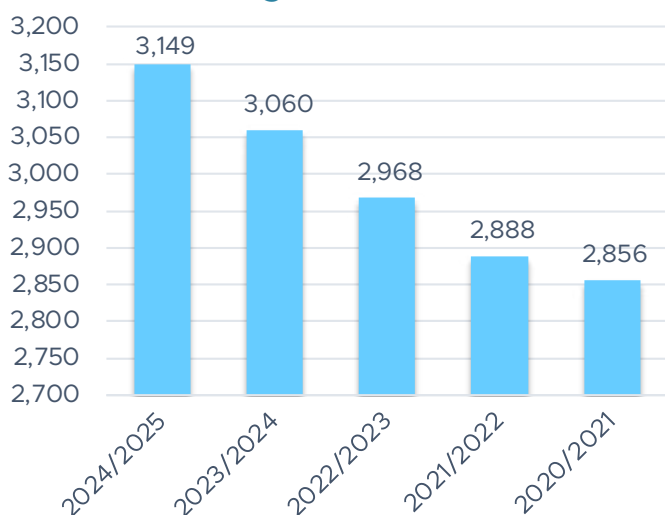
Increases / (Decreases) in Expenses

Professional fees for Nova Scotia Environment requirements & rate review	\$(212,291)
Equipment & property and grounds maintenance	(41,467)
Financing of previously purchased land	(32,356)
Wages & benefits	(25,762)
Snow removal	(23,175)
Other operating costs - primarily savings in postage, advertising, allsystems & recovery of bad debt	(21,124)
Computer & admin support - costs savings for administration, finance and IT support	(20,649)
Vehicle - primarily repairs & fuel	(2,770)
Amortization - completion of EHWU capital projects	27
Heating fuel & power	7,801
Operational materials - primarily increase in chemicals	32,574
Contracts - high costs of watermain break repairs	125,856
Variance from Budget to Actual - Expense	\$(213,336)

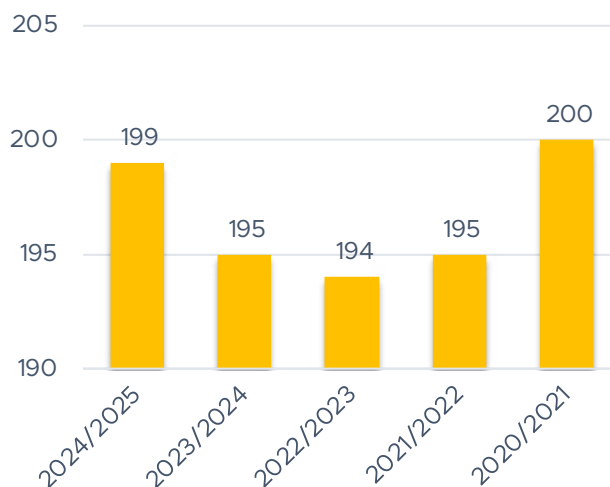
Variance from Budget to Actual

Decrease in transfer from Operations to Capital for water meters	(3,984)
Original planned deficit	653,304
Net Deficit End of Year	\$320,987

Average Number of Accounts



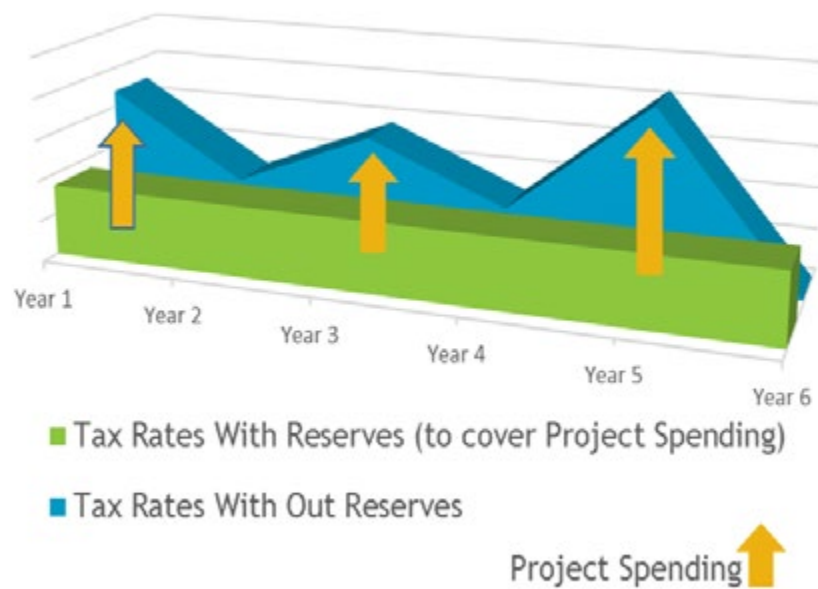
Average Number of Cubic Meters Consumed Per Account



Reserves

Reserve funds are established by Council by setting aside money to help offset future financing requirements. When required, the funds are drawn upon to finance capital and operating expenditures as designated by Council. Using reserve funds to minimize tax rate fluctuations is a fundamental component of financial management for East Hants.

Operating and capital reserves are consolidated within the Accumulated Surplus position on the Statement of Financial Position (Page 100); Obligatory reserves are reported in the liabilities section of the Statement of Financial Position (Page 100).



Importance of Reserves

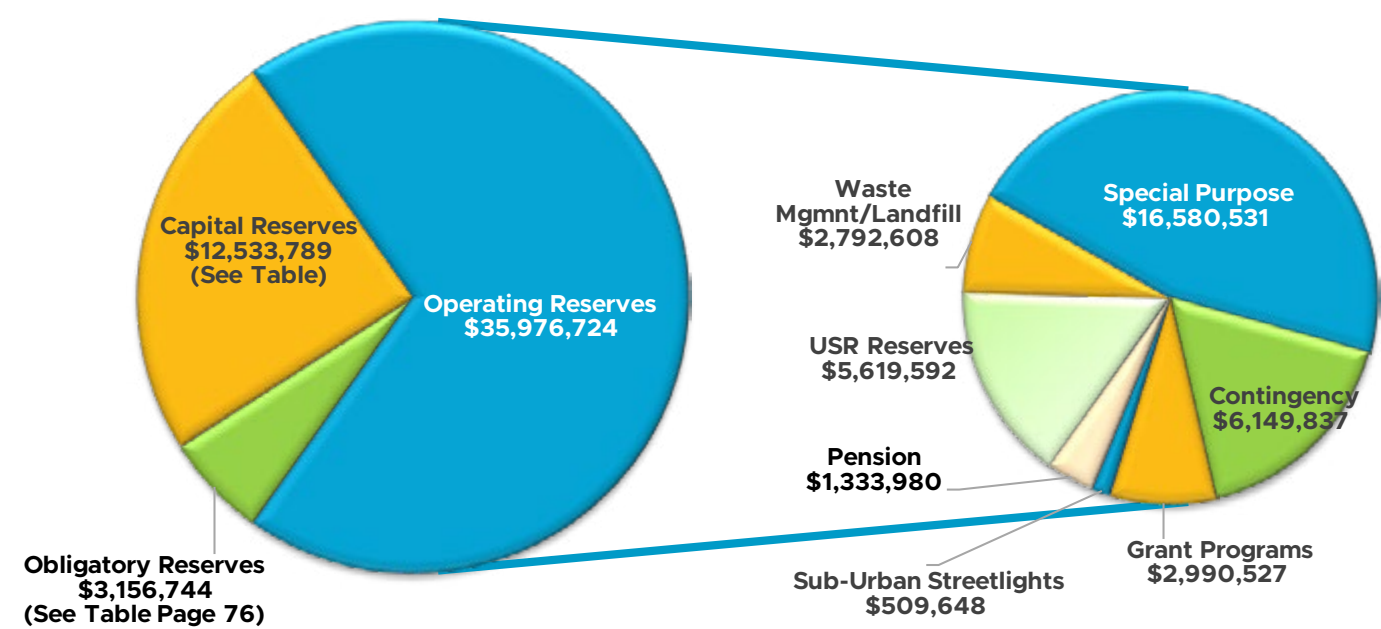
Reserves are key to the financial success of the Municipality and Council's ability to respond to the needs of East Hants residents and future development. Council strives to balance the desire to keep the tax burden as low as possible with the need for healthy reserve balances to ensure financial stability into the future.



The Municipality has approximately \$52 million in operating, capital and obligatory (infrastructure) reserves. Of this amount, \$13 million is set aside for capital work and \$36 million is being held in operating reserves. The Municipality of East Hants also has \$3 million in obligatory reserves, money collected specifically for open space and for sewer & water infrastructure.

Each reserve fund is further broken down for specific uses. For a detailed list of Reserve Fund balances, see Page 125, Schedule of Reserve Operations. The following graph summarizes the funds:

2024/2025 Reserves Held for Future Use - \$52M



Types of Reserves

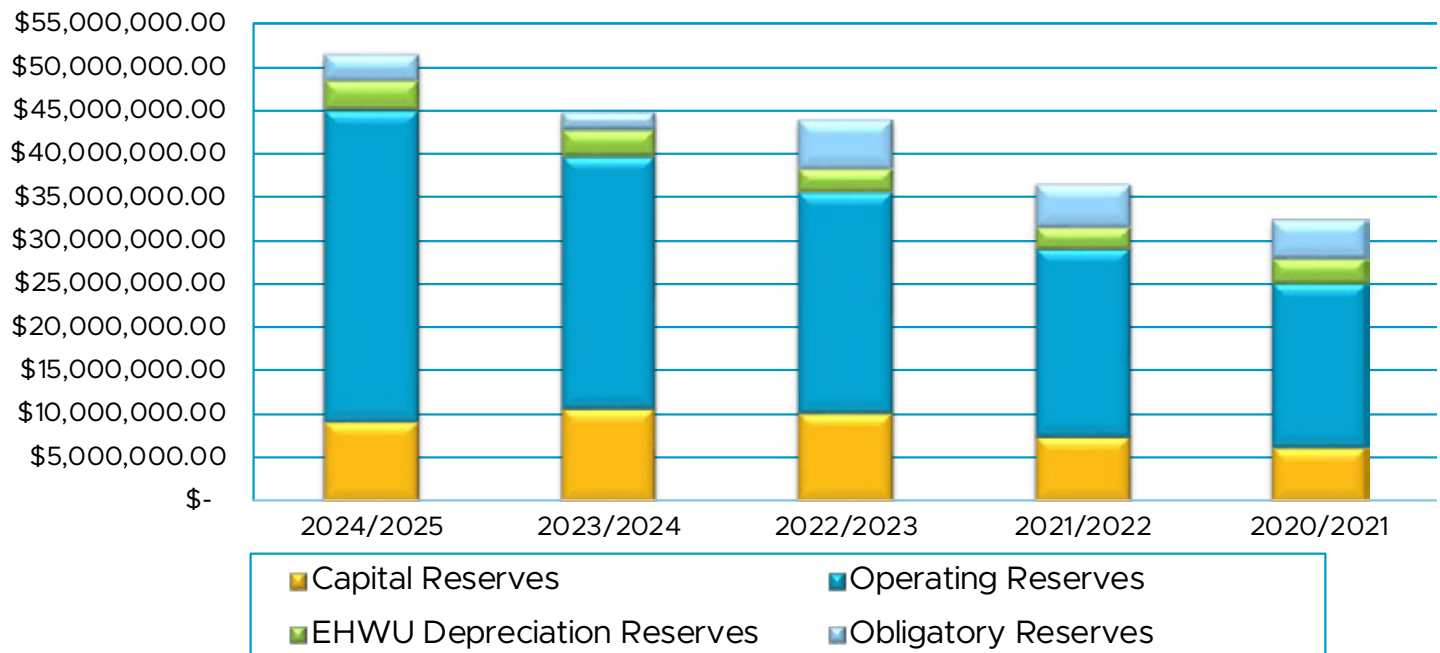
- Special Reserves:** Monies set aside for a specific purpose, both Capital and Operating
- Contingency Reserves:** Surplus funds set aside for unanticipated expenditures
- Obligatory Reserves:** Infrastructure reserves (trunk sewer, water fees and open space)
- Depreciation Reserves:** Water Utility

Reserves Continued

Capital Reserves	Amount	Obligatory Reserves	Amount
Water System Infrastructure	\$3,313,951	Sewer Infrastructure	\$794,609
USR Capital Reserves	48,356	Water Infrastructure	1,228,362
Business Park Expenditures	1,305,787	Open Space	1,133,773
Canada Community Building Fund	6,895,146		
Landfill Site Post Closure	158,141		
Other	807,290		
Road Paving	5,118		
Total	\$12,533,789		\$3,156,744

The chart below summarizes the reserve balances of the Municipality over the past five years:

East Hants Five-Year Reserves Comparison





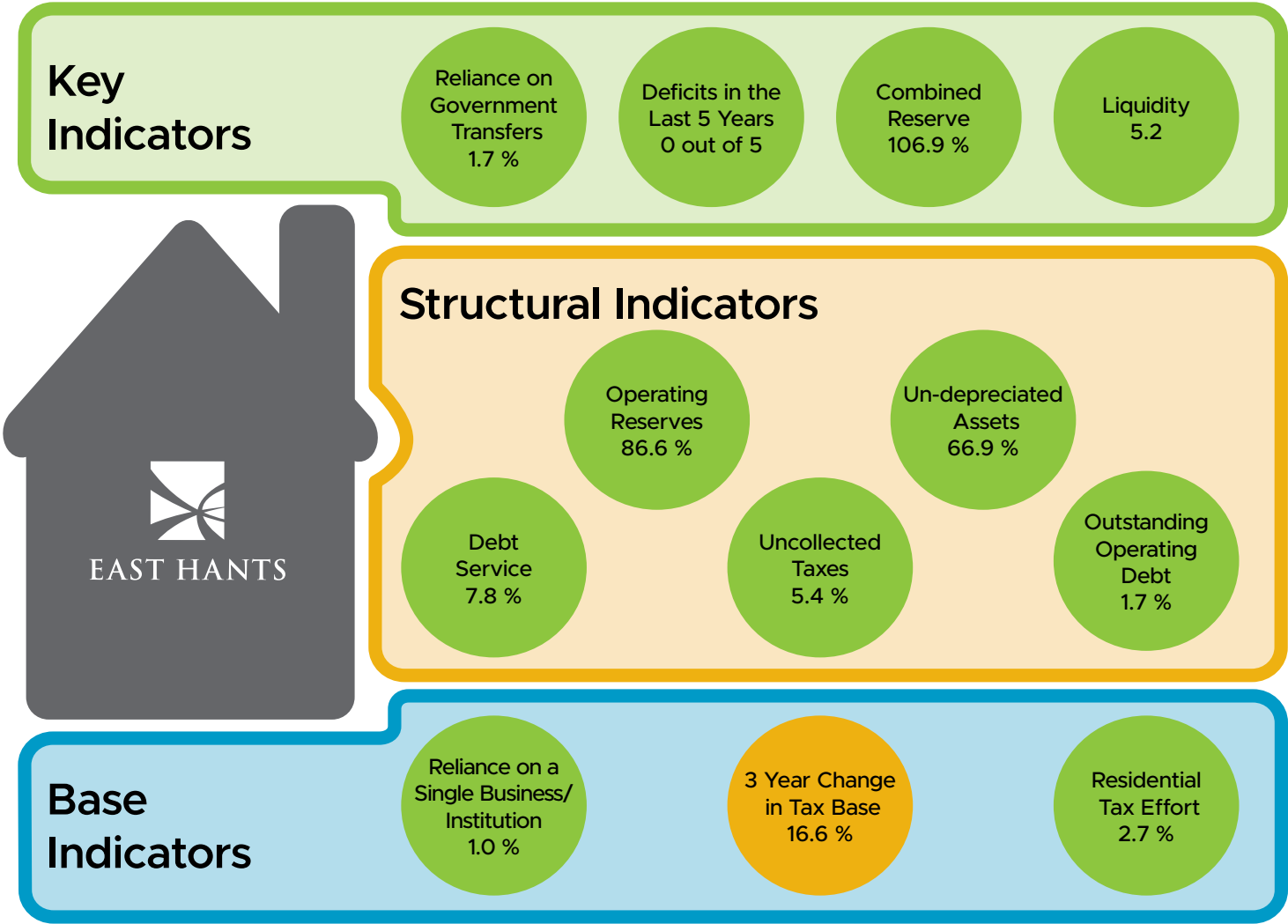
Financial Condition Indicators

The Financial Condition Index helps municipal councils and other stakeholders make sense of municipal financial information by providing a variety of sources in a single document. The index is organized into three financial indicators that focus on the Municipality’s strengths, trends and risk areas.

Thresholds are based on jurisdictional scans, literature reviews, and municipal consultations. A **green** circle around the indicator indicates low risk, **yellow** indicates moderate risk and **red** indicators are a predictor of high risk situations (none below).

Annually the Province of Nova Scotia provides a report of the Financial Condition Indicators for all municipalities in the province. The East Hants’ preliminary results (below) were very favourable.

The information in this report has been calculated using East Hants data for 2022/2023 and 2023/2024, with the recommended thresholds being provided by the Province. Below is a preliminary snapshot of East Hants indicators along with comments that are important to our stakeholders for understanding the results. The indicators for 2024/2025 will be calculated by the Province once the Financial Information Returns for all municipal units are filed. The detailed discussion of the results can be found on the East Hants website: easthants.ca/municipal-budget



Key Indicators

	2023/2024	2022/2023	Recommended Threshold
Reliance on Government Transfers	1.7%	2.2%	Below 15%
Deficits in the Last 5 Years	0/5	0/5	0/5
Combined Reserve	106.9%	106%	Above 40%
Liquidity	5.2	4.1	Above 1.5

Reliance on Government Transfers (%)

The Municipality of East Hants receives government operating grants for Solid Waste Programs, Farm Property Acreage and application based funding agreements. The Municipality of East Hants does not receive any Equalization funding from the Province.

Deficits in the Last 5 Years (#)

Municipalities must prepare balanced operating budgets. Any deficits must be repaid in the following budget year. East Hants incurred surpluses for this period and is therefore assessed at a low risk.

Combined Reserve (%)

The Municipality of East Hants sets aside funds each year for reserves in order to plan ahead and ensure large capital investments and operating expenditures can be met without an increased tax burden for residents. This indicator measures East Hants' combined reserve (includes operating, capital and water reserves) as a percentage of total operating and amortization costs. At 106.9% in 2023/2024, East Hants is above the target (40%) and has limited its future risk by maintaining a healthy reserve balance.

Liquidity (#)

This indicator is calculated as Short Term Operating Assets divided by Short Term Operating Liabilities.

For East Hants, short term assets include cash, taxes receivable and other monies owing from external sources (grants, HST, Deed Transfer Tax, etc.). The short term liabilities include amounts owing for payroll, trade payables (amounts owing to suppliers at the end of the fiscal year) and deferred revenue (monies paid on taxes in advance, for swimming lessons, etc.).

Financial Condition Indicators Continued

Structural Indicators

	2023/2024	2022/2023	Recommended Threshold
Undepreciated Assets	66.9%	66.9%	Above 50%
Debt Service	7.8%	9.3%	Below 10%
Outstanding Operating Debt	1.7%	3.0%	Below 25%
Uncollected Taxes	5.4%	5.0%	Below 10%
Operating Reserves	86.6%	82.7%	Above 20%

Undepreciated Assets (%)

The Municipality's significant investment in infrastructure over the past few years has resulted in a higher % for this indicator. New infrastructure has a higher book value and a greater remaining useful life than older infrastructure. Normal depreciation offset by additions to capital infrastructure has kept this percentage consistent year-over-year.

Debt Service (%)

The indicators around debt can be slightly misleading for a rural municipality investing heavily in urban infrastructure. The debt service ratio is driven by a high investment in capital infrastructure as compared to other rural municipalities. East Hants continues to focus on debenture repayments in an effort to increase overall financial health.

Outstanding Operating Debt (%)

This indicator is calculated by measuring East Hants' annual borrowing amount (debt) as compared to its borrowing limit, which is 50% of the combination of taxes levied and transfers from government. At 1.7%, East Hants is comfortably below the threshold limit of 25%.

Uncollected Taxes (%)

The Municipality of East Hants has a full-time Collection Officer and actively collects through payment arrangements, tax sale and adherence to Council collection policies. The Uncollected Tax Calculation is favourable for both 2022/2023 and 2023/2024 due to the efficient collection of taxes.

Operating Reserves (%)

Reserve funds are established by Council by setting aside money to help offset future financing obligations; when required, the funds are drawn upon to finance capital and operating expenditures as designated by Council. Using reserve funds to minimize tax rate fluctuations (due to significant one-time budgeted expenditures, unanticipated expenditures and revenue shortfalls) is a fundamental component of financial management for East Hants.

Base Indicators

	2023/2024	2022/2023	Recommended Threshold
Reliance on a Single Business or Institution	1.0%	1.1%	Below 10%
Three Year Change in Tax Base	16.6%	16.6%	16.75% or Above
Residential Tax Effort	2.7%	2.6%	Below 4%

Reliance on a Single Business or Institution (%)

The ratio for reliance on a single business is low due to the variation of industry represented in East Hants, large amount of farm and forest lands, and significant residential assessment. This indicator is favourable for East Hants for both 2022/2023 and 2023/2024.

Three Year Change in Tax Base (%)

The Municipality of East Hants has a lower percentage for this indicator due to the high rate of inflation between 2021 and 2024. Assessment growth was very strong in both 2022/2023 and 2023/2024. However, inflation over the same period was slightly higher at 16.75%.

Residential Tax Effort (%)

The ratio for both the 2022/2023 and 2023/2024 years meets the threshold set by the Province. East Hants tax effort for both years was focused on mitigating residential tax burden increases, while still providing a high level of service.



Municipal Grant Program

The Municipal Grant Program supports several non-profit community groups in the delivery of their programs and services. The details of all grants issued by Council in 2024/2025 are:

Recipient	Cost Covered	Amount
Annual Maintenance Grants for Municipally Owned Properties:		
East Hants Museum Society (Tin Smith)	2024/2025 Annual maintenance at Tin Smith Museum	\$13,420
Walton Area Development Association	2024/2025 Annual maintenance at Walton Lighthouse	5,160
Sub-Total		\$18,580

Annual Staffing Grants for Municipally Owned and/or Leased Tourism Properties:		
Walton Area Development Association	2024/2025 Staffing Grant	\$3,000
East Hants Museum Society (Tin Smith)	2024/2025 Staffing Grant	3,000
Sub-Total		\$6,000



Recipient	Cost Covered	Amount
Beautification Grants:		
Admiral Rock Memorial Association	Beautification Grant	\$600
Beth Ouellette	Beautification Grant	139
Center Rawdon United Church Cemetery	Beautification Grant	500
CHArt Society	Beautification Grant	600
Cobequid 4H & Maitland Butterflies	Beautification Grant	300
E.H. Horne School Preservation Society	Beautification Grant	1,500
East Gore Community Hall	Beautification Grant	500
East Gore United Church Cemetery	Beautification Grant	500
East Hants Historical Society	Beautification Grant	600
East Noel Schoolhouse Museum	Beautification Grant	550
East Walton Community Hall	Beautification Grant	550
Elmsdale Beautification Society	Beautification Grant	1,500
Elmsdale Cemetery	Beautification Grant	500
Enfield in Bloom	Beautification Grant	6,000
Gore District PlaySchool	Beautification Grant	300
Gore District Volunteer Fire Department	Beautification Grant	300
Hants North Baseball Association	Beautification Grant	550
Hants North Recreation Association	Beautification Grant	550
Hardwood Lands Presbyterian Church	Beautification Grant	500
Lantz In Bloom	Beautification Grant	1,500
M&M Ball Recreation	Beautification Grant	550
Maitland District Development Association	Beautification Grant	600
Maitland Volunteer Fire Dept. Aux	Beautification Grant	600
Milford Recreation Association	Beautification Grant	1,000
New Horizons Senior Group	Beautification Grant	550
Nine Mile River Trails Association	Beautification Grant	900
Rawdon 2-Way 4H Club	Beautification Grant	500
Rawdon District Volunteer Fire Department	Beautification Grant	500
Rawdon Gold Mines Cemetery	Beautification Grant	500
Rawdon Gold Mines Community Hall	Beautification Grant	500
Rick Isenor	Beautification Grant	200
Shubenacadie Community Development	Beautification Grant	1,500
Shubenacadie Cenotaph	Beautification Grant	90
St Paul's Anglican Church	Beautification Grant	600
Stanley Mosherville Community Hall	Beautification Grant	500
Tots Academy	Beautification Grant	1,250
Uniacke & District Legion Branch 165	Beautification Grant	2,800
Uniacke Union Church	Beautification Grant	17,000
Upper Rawdon Cemetery	Beautification Grant	500
West Gore Cemetery	Beautification Grant	500
Sub-Total		\$49,179

Recipient	Cost Covered	Amount
Charitable Organization Tax Exemptions:		
C W Saunders Lodge Hall 125	2024/2025 Taxes Bylaw F-400	\$2,331
Community Hall Noel	2024/2025 Taxes Bylaw F-400	2,719
Community Hall Upper Rawdon	2024/2025 Taxes Bylaw F-400	4,562
Corridor Community Options	2024/2025 Taxes Bylaw F-400	37,299
East Gore Community Club	2024/2025 Taxes Bylaw F-400	4,808
East Hants Ground Search and Rescue	2024/2025 Taxes Bylaw F-400	2,783
East Hants Historical Society	2024/2025 Taxes Bylaw F-400	903
East Hants Municipal Housing	2024/2025 Taxes Bylaw F-400	301
East Noel Community Club	2024/2025 Taxes Bylaw F-400	1,136
East Walton Community Hall	2024/2025 Taxes Bylaw F-400	1,557
Enfield & District Lion's Club Association	2024/2025 Taxes Bylaw F-400	4,909
Gore District Volunteer Fire Department	2024/2025 Taxes Bylaw F-400	2,426
Hall Foresters Maitland	2024/2025 Taxes Bylaw F-400	1,812
Hants North Community Food Bank	2024/2025 Taxes Bylaw F-400	2,878
Lantz Recreation Society	2024/2025 Taxes Bylaw F-400	3,802
Lion's Memorial Park Society	2024/2025 Taxes Bylaw F-400	1,290
Maitland & District Development Association	2024/2025 Taxes Bylaw F-400	1,840
Milford Recreation Association	2024/2025 Taxes Bylaw F-400	9,713
Minasville Community Centre	2024/2025 Taxes Bylaw F-400	2,385
E.H. Horne School Preservation Society	2024/2025 Taxes Bylaw F-400	9,995
Municipality of East Hants - Enfield Earth Keepers	2024/2025 Taxes Bylaw F-400	2,418
Nine Mile River & District Volunteer Fire Department	2024/2025 Taxes Bylaw F-400	484
Northern Hants Benevolent	2024/2025 Taxes Bylaw F-400	4,271
Rainbow Community Club Hall	2024/2025 Taxes Bylaw F-400	4,192
Shubenacadie Community Development Association	2024/2025 Taxes Bylaw F-400	3
Stanley & Mosherville Hall Association	2024/2025 Taxes Bylaw F-400	846
Stanley Sport Aviation Association	2024/2025 Taxes Bylaw F-400	2,354
Tennecape Community Club	2024/2025 Taxes Bylaw F-400	2,131
The CHArt Society	2024/2025 Taxes Bylaw F-400	6,857
Tot's Academy Child Care Society	2024/2025 Taxes Bylaw F-400	16,187
Trustees of N M R Community Hall	2024/2025 Taxes Bylaw F-400	5,100
Trustees of The Hardwood Land	2024/2025 Taxes Bylaw F-400	5,464
Uniacke Lodge No 128 A F & A M	2024/2025 Taxes Bylaw F-400	3,274
Water Utility East Hants	2024/2025 Taxes Bylaw F-400	209,920
Sub-Total		\$362,950

Recipient	Cost Covered	Amount
Community Grants:		
Aiden Hiltz-Jordan	School Band Travel	\$100
Bell Park Development Association	Trail & Park Maintenance	1,500
Brooke Hale	Athlete Travel - Lacrosse	100
Colchester East Hants Hospice Society	Connecting Communities Movie Night	250
Coralee Kelly	Athlete Travel - Dance Competition	100
Corridor Minor Baseball	Hosting U11AA Provincial Qualifiers	250
David Watson	Athlete Travel - Baseball	100
East Hants Crime Prevention	Christmas Parade	750
East Hants Gymnastics and Trampoline Club	Coach Training Courses	1,500
East Hants Mastodons Fast Pitch	U15 Nationals Travel	600
East Hants Minor Softball	Hosting U15 Eastern Canadians Championship	250
East Hants Soccer Club	Coach Training Courses	615
East Hants Tennis Club	Pickleball Nets	1,490
East Hants U13 Mastodons	U13 Softball Travel	300
Enfield In Bloom	Park Maintenance	1,500
Enfield Rugby Football Club Association	Coach Training Courses	1,260
Fall River Fury Volleyball Club	Athlete Travel	1,400
Girl Guides of Canada - Mount Uniacke	31st England Independent Trip	500
Hants North Baseball Association	Athlete Travel - U15AA Baseball	500
Hants North Recreation & Development Association	Park Maintenance	1,500
Hardwoodlands Community Center	Window Replacement	1,175
Hayden Hill	Athlete Travel - Football	100
HERH Boys Hockey Team	HERH vs. RCMP Charity Hockey Game	250
Inner Strength TKD - Jonah Priddle	Athlete Travel - Taekwondo	100
Jack Miller	Athlete Travel - Softball	100
Jaxon Singer	Athlete Travel - Baseball	100
Jemma Burgher	Athlete Travel - Ringette	100
Kids Action Group	Equipment - Wagons & Picnic Accessories	1,000
Lantz Recreation Society	Pool House Roof Replacement	1,500
Lions Memorial Park Society	Park Maintenance and Summer Staff	1,500
Mawikuit'k Society	2024 Freedom March	750
Milford Recreation Association	Maintenance, Summer Staff & Milford Meltdown	1,750
Minasville Community Hall	Facility Maintenance	1,500

Recipient	Cost Covered	Amount
Community Grants Continued:		
Nine Mile River Trails Association	Trail Maintenance and Jack O'Lantern Walk	1,750
Noel Road Willing Workers Community Club	Water Treatments	685
Nova Scotia U23 Selects	Athlete Travel	600
Off Leash East Hants Society	Grounds Maintenance	1,500
REC Girls Hockey	Hosting School Sport Nova Scotia Hockey Tournament	250
Rylan Turner	Athlete Travel - Baseball	100
Shubenacadie Hay Days Society	Canada Day/Hay Day Event	725
Tenecape Community Hall	Repainting Interior	1,500
Tony Borovsky Memorial Trails Association	Trail Maintenance	1,500
Sub-Total		\$33,100

Community Partnership Grants:		
Corridor Community Options for Adults	Grant 2024/2025 Council Motion C24(47)	\$15,000
East Hants Community Learning	Grant 2024/2025 Council Motion C24(47)	50,000
East Hants Family Resource Centre	Grant 2024/2025 Council Motion C24(47)	20,000
East Hants Historical Society	Grant 2024/2025 Council Motion C24(47)	16,503
East Hants Sport Heritage Society	Grant 2024/2025 Council Motion C24(47)	5,000
East Hants Youth Links	Grant 2024/2025 Council Motion C24(47)	6,000
Kids Action Program	Grant 2024/2025 Council Motion C24(47)	10,000
Sub-Total		\$122,503

Recipient	Cost Covered	Amount
District Recreation Fund:		
Corridor Minor Baseball Association	Field Maintenance & Equipment Upgrade	\$16,368
E.H. Horne School Preservation	Brickwork & Painting	13,165
Empire Trails Association	Completion of 2023 Bridge Replacement	1,556
Enfield, Elmsdale & District Lions Club	Pickleball Court Development	49,074
Enfield Rugby Football Club Association	Washroom & Clubhouse	27,000
Lantz Recreation Society	Completion of 2023 Canteen Building Project	1,000
Lions Memorial Park Society	Completion of 2022 Washroom Building Project	575
Hants North Baseball Association	Ball field Refurbishment	11,533
Hants North Recreation & Development Association	Storage Shed	2,446
Meek Rd Canoe/Kayak Launch	Road Repairs	5,275
Milford Recreation Association	Heat Pumps, Painting, and Window Treatments	17,046
Mount Uniacke Mustangs	Dugout & Bench Replacement	26,582
Nine Mile River Trails Association	2024 Loops - Trail Expansion Project	26,255
Riverview United Church	Energy Upgrade Project	20,000
Tenecape Community Hall	Insulation Project	2,502
Uniacke & District Legion Branch 165	Accessibly Upgrade and Flag Poles	20,388
Sub-Total		\$240,765

Dr. JT Snow Bursary:		
Chignecto Regional Centre for Education	High School Bursary	\$1,000
Hants East Rural High School	High School Bursary	1,000
Windsor & Area Education Fund Association (Avon View High School)	High School Bursary	1,000
Sub-Total		\$3,000

EMO Grants:		
East Hants Ground Search & Rescue	2024/2025 Annual Operating Grant & Comfort Centre Exp.	\$28,000
East Hants Special Hazards Response Unit	2024/2025 Annual Operating Grant	12,342
South Rawdon United Baptist Church	2024/2025 Generator Purchase	10,000
Uniacke & District Legion Branch 165	2024/2025 Generator Purchase	10,000
Sub-Total		\$60,342

Recipient	Cost Covered	Amount
Fire Department Operating Grants:		
Brooklyn Fire Department	2024/2025 Growth Management Grant & Fire Area Rate Review	\$6,586
Elmsdale Fire & Emergency Services	2024/2025 Fire Area Rate Review	25,834
Fire Training Facility - Noel	2024/2025 Annual Operating Grant	51,425
Gore Volunteer Fire Department	2024/2025 Annual Operating Grant & Emergency Well Install	48,765
Gore Volunteer Fire Department	Fire Truck Purchase CM C24(321)	120,000
Kennetcook Volunteer Fire Department	2024/2025 Annual Operating Grant & Fire Area Rate Review	25,914
Maitland & District Volunteer Fire Department	2024/2025 Annual Operating Grant	21,853
Maitland & District Volunteer Fire Department	Fire Truck Purchase CM C24(432)	100,000
Noel & District Volunteer Fire Department	2024/2025 Annual Operating Grant	22,540
Noel & District Volunteer Fire Department	Fire Truck Purchase CM C24(418)	100,000
Rawdon District Volunteer Fire Department	2024/2025 Annual Operating Grant	23,627
Shubenacadie Fire & Emergency Services	2024 Fire Area Rate Review	3,489
Walton Volunteer Fire Department	2024/2025 Annual Operating Grant	17,785
Sub-Total		\$567,818

General Government Grants:		
Bell Park Development Association	NFP Insurance Grant 2024/2025	\$403
Caring & Sharing Food Bank	NFP Insurance Grant 2024/2025	840
Caring & Sharing Food Bank	General Government Grant 2024/2025 CM C24(48)	1,000
CHArt Society	NFP Insurance Grant 2024/2025	1,500
COAT Association	General Government Grant 2024/2025 CM C24(48)	2,000
E.H. Horne School Preservation Society	NFP Insurance Grant 2024/2025	1,500
East Gore Community Hall	NFP Insurance Grant 2024/2025	724
East Hants Crime Prevention Society	Heidi Stevenson Memorial Golf Tournament CM C24(118)	1,000
East Hants Curling Association	NFP Insurance Grant 2024/2025	1,150
East Hants Gymnastics and Trampoline Club	NFP Insurance Grant 2024/2025	1,500
East Hants Youth Links	Youth Programming Donation	2,230
East Walton Community Club	NFP Insurance Grant 2024/2025	450
Elmsdale Beautification Society	NFP Insurance Grant 2024/2025	1,150
Enfield Heritage Association	NFP Insurance Grant 2024/2025	650
Halifax East Hants 4-H Council	General Government Grant 2024/2025 CM C23(239)Trophy	100

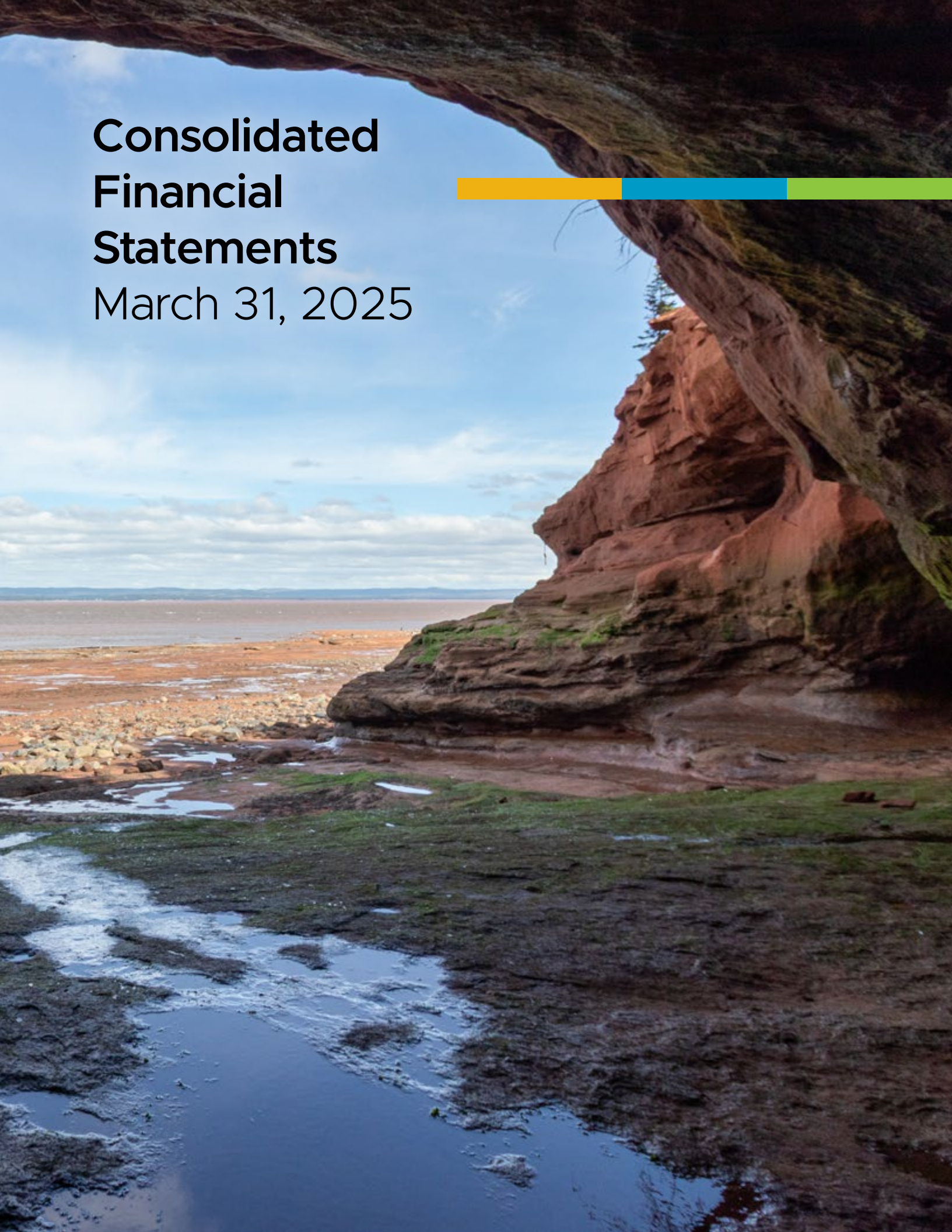
Recipient	Cost Covered	Amount
General Government Grants Continued:		
Hants County Christmas Angels	General Government Grant 2024/2025 CM C24(48)	1,000
Hants County Exhibition	General Government Grant 2024/2025 CM C24(48)	500
Hants North Community Food Bank	General Government Grant 2024/2025 CM C24(48)	1,000
Hardwoodlands Community Centre	NFP Insurance Grant 2024/2025	982
HERH Hockey	General Government Grant 2024/2025 CM C24(310)	625
Indian Brook Food Bank	General Government Grant 2024/2025 CM C24(48)	1,000
Kids Action Program	General Government Grant 2024/2025 CM C24(48)	1,000
Lantz Recreation Society	NFP Insurance Grant 2024/2025	1,500
Lions Memorial Park Society	NFP Insurance Grant 2024/2025	1,355
Milford Recreation Association	NFP Insurance Grant 2024/2025	1,500
Minasville Community Hall	NFP Insurance Grant 2024/2025	717
Mount Uniacke Mustangs	NFP Insurance Grant 2024/2025	985
Nine Mile River Trails Association	NFP Insurance Grant 2024/2025	685
Noel Road Willing Workers Community Club	NFP Insurance Grant 2024/2025	1,198
Off Leash East Hants Society	NFP Insurance Grant 2024/2025	1,500
Rawdon Gold Mines Hall	NFP Insurance Grant 2024/2025	1,000
Rotary Club of Sackville and Area	Recycle your Cycle '24 CM C24(114)	500
Shubenacadie Community Development	NFP Insurance Grant 2024/2025	1,500
Shumilacke Food Bank Society	General Government Grant 2024/2025 CM C24(48)	1,000
Tenecape Community Hall	NFP Insurance Grant 2024/2025	1,500
Tony Borovsky Memorial Trails	NFP Insurance Grant 2024/2025	397
Wish Givers	General Government Grant 2024/2025 CM C24(48)	1,000
Sub-Total		\$38,640

Heritage Incentive Program:		
4 Maple St	New Roofing	\$5,000
40 Academy St	Repainting	5,000
8857 Hwy 215	Repainting	3,865
Chart Society - High Tides	Rebuild Chimney	2,900
St. Paul's Anglican Church	Repainting	5,000
Uniacke Union Church	Roof Maintenance	4,763
West Gore Disciple Church	New Roofing	5,000
Sub-Total		\$31,528

Recipient	Cost Covered	Amount
MTAP Program:		
Various	Individual tax assistance based on Municipal Tax Assistance Program Council policy	\$131,480
Sub-Total		\$131,480
Provincial Recreation Grants:		
Elmsdale, Enfield & District Lions Club	Recreation Grant	\$44,000
Milford Recreation Association	Recreation Grant	1,757
Sub-Total		\$45,757
Recreation Access Program:		
Various	Individual program assistance based on Recreation Access Council policy	\$2,148
Sub-Total		\$2,148
Tourism Grants:		
Cobequid Educational Centre	Field Trip busing	\$200
CHArt Society	Tourism Grant 2024/2025	11,300
East Hants Historical Society	Tourism Grant 2024/2025	5,000
Empire Trails Association	Tourism Grant 2024/2025	6,200
Maitland District Development Association	Tourism Grant 2024/2025	13,500
Walton Area Development Association	Tourism Grant 2024/2025 and Insurance	5,689
Sub-Total		\$41,889
Grand Total		\$1,755,678

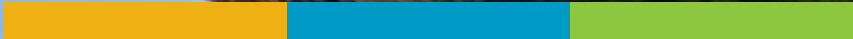






Consolidated Financial Statements

March 31, 2025



Consolidated Financial Statements

The Municipality’s financial statements have been prepared by Management in accordance with the provincial Financial Reporting and Accounting Manual and the reporting standards set by the Public Sector Accounting Board of the Chartered Professional Accountants Canada. The financial statements have been audited by Deloitte who have expressed their opinion that these statements present fairly, in all material aspects, the financial position of East Hants as at March 31, 2025.

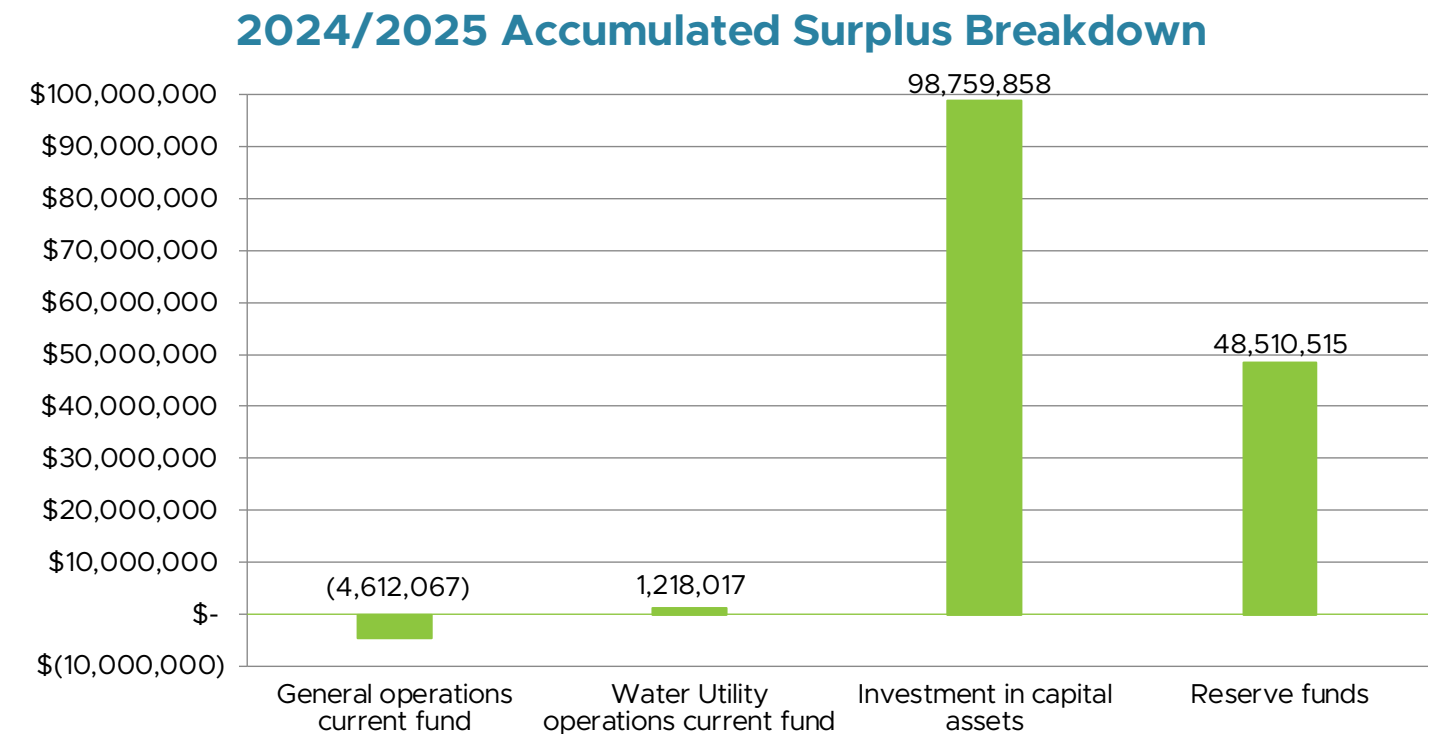
Management is responsible for such internal controls as determined necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error. The Audited Financial Statements are available on the Municipal website at **easthants.ca**.

Under Public Sector Accounting Standards (PSAS), there are four required financial statements: Statement of Financial Position; Statement of Operations; Statement of Changes in Net Assets; and, Statement of Cash Flow. We are pleased to also offer several schedules to support the statements and provide clarification to the reader.

Consolidated Statement of Financial Position

This statement highlights the cash resources of the Municipality, the liabilities, the net assets (which is the difference between the financial assets and liabilities), the assets that are held for service provision and the accumulated surplus.

As a result of the significant investment in tangible capital assets, there is a large accumulated surplus (\$137.8M) and net debt has been recovered (see Statement of Changes in Net Assets). The following table shows a breakdown of the accumulated surplus by fund.



Consolidated Statement of Operations

The Consolidated Statement of Operations provides a summary of the revenues, expenses and surplus for the reporting period. The statement consists of the funds for the general operations, the water utility and capital.

The Consolidated Statement of Operations shows an annual surplus for the year of \$6,110,130 with a budgeted deficit of \$23,233. The variance of \$6,133,363 is accounted for as follows:

Description	Amount
Variance from Budget to Actual - Consolidated Surplus	
General tax rate variance as per the General Operations section	\$2,239,401
Urban service tax rate variance as per the Urban Service Rate section	291,437
Transfers (see below)	1,770,675
Net gain on the sale/disposal of Municipal assets	31,640
Pension adjustment for the unamortized actuarial loss (Note 11 Financial Report)	(648,206)
Proceeds - streetlight contribution	4,516
Non-urban streetlights, variance to budgeted surplus	17,498
Water Utility variance as per the Water Utility section	328,333
Interest earned on capital reserves	2,159,679
Asset retirement obligation accretion	(16,631)
Principal payments General Fund - Local Improvement - John Murray Drive (Provincial)	(12,600)
Other minor variances	(32,379)
Net Variance from Budget to Actual	\$6,133,363

Council has established policies that require unspent funds in particular areas to be transferred at year end to an operating reserve. Also, throughout the year, Council decisions are made that affect transfers to and from reserves. The following is a list of Council approved transfers to (from) reserves that varied from the approved budget:

Description	Amount
Pension surplus - budget pension expense at 10.5% (GTR)	\$344,891
Pension special payments	(148,200)
Legal fees - as per Council policy, transfer unspent funds to reserves	67,910
Snow removal/contracts - as per Council policy, transfer unspent funds to reserve	140,263
Grants - as per Council policy, transfer unspent funds to reserve	74,407
Training	96,975
Sidewalks contracts & snow removal	70,025
Projects carried forward to 2025/2026	336,942
Other variances affecting to (from) reserves (contracts, computer support, etc.)	787,462
Total Transfers	\$1,770,675

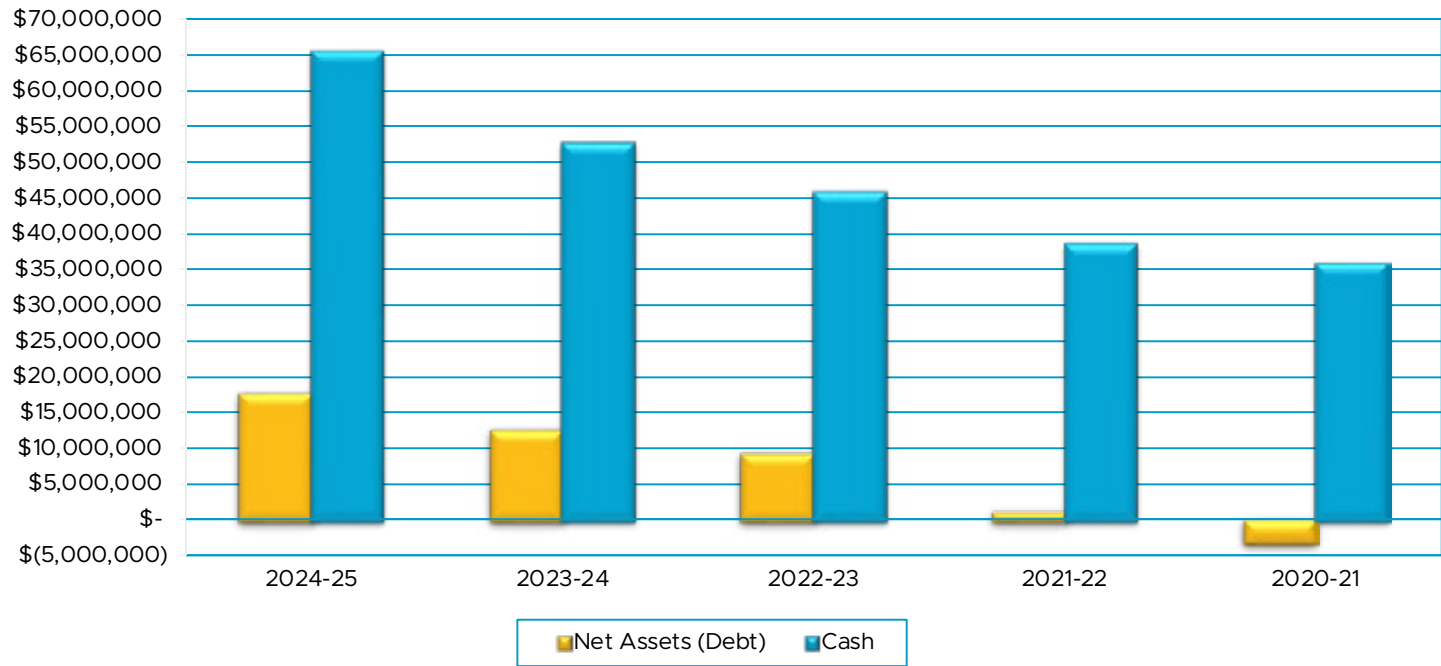
Statement of Changes in Net Assets (Debt)

The statement is unique to PSAS reporting; the statement outlines the changes in net assets (debt) as a result of annual operations, tangible capital asset transactions and changes in other non-financial assets (pre-paid expenses and inventories). East Hants continues to strengthen its financial position as net assets grew to \$17.5 million in 2024/2025. This is largely attributed to development growth (contributed assets) and a focus on reducing debt.

Statement of Cash Flow

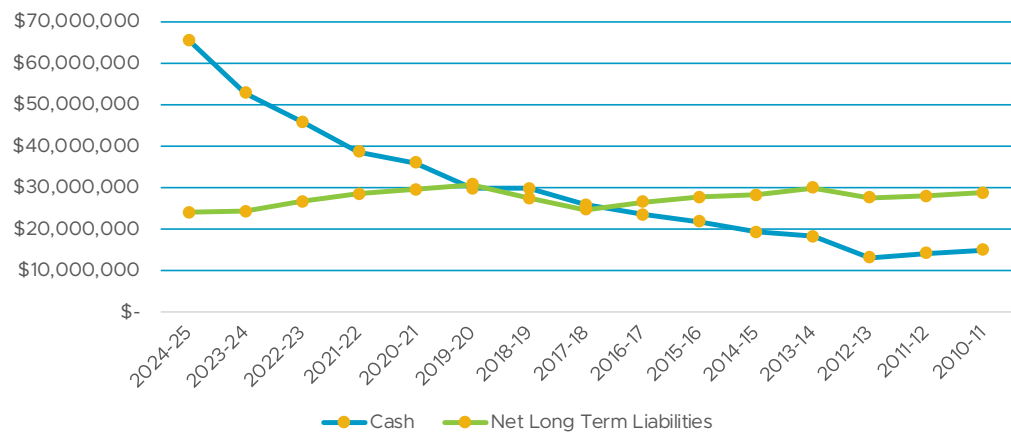
The Statement of Cash Flow reports changes in cash and cash equivalents resulting from operating activity and shows how the Municipality financed its activities during the year and met its cash requirements. East Hants values fiscal responsibility and as such has a reserve program; including reserve balance, as of 2025, the consolidated cash balance is \$65.5 million.

5 Year Cash vs. Net Assets (Debt)



As of March 31, 2025, East Hants’ consolidated cash balance (\$65.5 million) is higher than its total long-term liabilities (\$24 million) and it reiterates the organization’s goal to reduce debt and demonstrate overall fiscal responsibility, as shown in the graph to the right:

15 Year Cash & Net Long Term Liabilities Trend



	<u>Page</u>
Independent Auditor's Report	98
Consolidated Statement of Financial Position	100
Consolidated Statement of Operations	101
Consolidated Statement of Changes in Net Assets	102
Consolidated Statement of Cash Flow	103
Notes to the Consolidated Financial Statements	104-118
Schedule of Operations - Operating Fund	119
Schedule of Financial Position - Operating Fund	120
Schedule of Operations - Water Utility Fund	121
Schedule of Financial Position - Water Utility Fund	122
Schedule of Operations - Capital Fund	123
Schedule of Financial Position - Capital Fund	124
Schedule of Operations - Reserves Fund	125
Schedule of Financial Position - Reserves Fund	126
Reconciliation of the Financial Plan to the PSAS Budget (Unaudited)	127
Consolidated Schedule of Operations by Function	128-129

Independent Auditor's Report

Her Worship the Warden and
Members of Council of the
Municipality of the District of East Hants

Opinion

We have audited the consolidated financial statements of the Municipality of the District of East Hants (the "Municipality"), which comprise the consolidated statement of financial position as at March 31, 2025, and the consolidated statements of operations, changes in net debt and cash flow for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Municipality as at March 31, 2025, and the results of its operations, changes in net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards ("PSAS").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Municipality in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PSAS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Municipality's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Municipality or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Municipality's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Municipality's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The signature of Deloitte LLP is written in a cursive, handwritten style.

Chartered Professional Accountants
June 25, 2025

Municipality of the District of East Hants
Consolidated Statement of Financial Position
As at March 31, 2025

	2025 Actual	2024 Actual
FINANCIAL ASSETS		
Cash and cash equivalents (Note 2)	\$ 65,517,413	\$ 52,779,533
Taxes and water rates receivable (Note 3)	2,825,628	2,523,667
Accounts receivable (Note 4)	2,533,963	3,879,402
	<u>70,877,004</u>	<u>59,182,602</u>
LIABILITIES		
Accounts payable and accrued liabilities (Note 5)	4,423,864	3,758,652
Deferred revenue - general (Note 6)	12,798,879	11,572,981
Deferred revenue - obligatory reserve (Note 7)	3,156,745	2,032,970
Employee future benefits (Note 10 & 11)	4,791,870	4,138,668
Tax sale surplus	772,345	547,164
Long-term liabilities (Note 9)	27,048,085	24,233,541
Asset Retirement Obligation (Note 12)	366,982	385,351
	<u>53,358,770</u>	<u>46,669,327</u>
NET ASSETS	<u>17,518,234</u>	<u>12,513,275</u>
NON FINANCIAL ASSETS		
Net tangible capital assets (Note 8)	121,318,523	112,934,365
Work in progress (Note 8)	4,667,569	11,993,161
Inventory and prepaid expenses	371,996	325,390
	<u>126,358,088</u>	<u>125,252,916</u>
ACCUMULATED SURPLUS (Note 13d)	<u>\$ 143,876,322</u>	<u>\$ 137,766,191</u>

Approved on Behalf of the Municipality
of the District of East Hants

.....Warden

.....Clerk

Municipality of the District of East Hants

Consolidated Statement of Operations

Year Ended March 31, 2025

	2025 Budget (Unaudited - Note 16)	2025 Actual	2024 Actual
Revenues			
Property taxes (Note 14)	\$ 38,673,353	\$ 40,023,361	\$ 35,598,294
Grants in lieu of taxes	228,348	245,122	229,863
Sale of services	3,731,230	2,445,351	3,349,657
Other revenue from own sources	1,125,696	4,765,294	3,486,286
Unconditional transfers from other governments	164,940	224,949	167,134
Conditional transfers from federal or provincial government	365,477	523,998	514,445
Government grants	3,026,262	3,026,262	5,521,283
Development and other contributions applied	797,200	367,559	6,044,897
Water utility	2,494,150	2,631,319	2,516,130
Total Revenues	50,606,656	54,253,215	57,427,989
Expenses			
General government services	8,842,136	8,259,434	7,686,745
Protective services	11,320,056	11,659,134	10,442,175
Education services (Note 14)	7,378,570	7,378,572	6,398,652
Social services (Note 14)	-	-	91,039
Transportation services	2,314,824	2,126,997	1,968,974
Environmental health services	7,917,835	7,011,563	6,602,264
Environmental development services	2,224,627	2,018,160	1,130,743
Recreation and cultural services	7,372,364	6,618,277	5,908,892
Water utility	3,259,478	3,070,948	2,746,844
Total Expenses	50,629,889	48,143,085	42,976,328
Annual Surplus (Deficit)	(23,233)	6,110,130	14,451,661
Accumulated Surplus, Beginning of Year	137,766,191	137,766,191	123,129,408
Adjustment for Sportsplex Fund Balance	-	-	185,122
Accumulated Surplus, End of Year	\$ 137,742,958	\$ 143,876,322	\$ 137,766,191

Municipality of the District of East Hants
Consolidated Statement of Changes in Net Assets
Year Ended March 31, 2025

	2025 Budget (Unaudited - Note 16)	2025 Actual	2024 Actual
Annual Surplus	\$ (23,233)	\$ 6,110,130	\$ 14,451,661
Adjustment for Sportsplex Fund Balance	-	-	185,122
	(23,233)	6,110,130	14,636,783
Tangible Capital Assets and Work-in-Progress			
Acquisition of tangible capital assets and work-in-progress	(11,044,146)	(5,371,074)	(16,472,184)
Amortization of tangible capital assets	4,302,508	4,302,508	4,264,261
Net gain on sale of tangible capital assets	-	3,360	(59,831)
Proceeds on sale of tangible capital assets	-	6,640	879,287
	(6,741,638)	(1,058,566)	(11,388,467)
Other Non-Financial Assets			
Decrease in inventory and prepaid expenses	-	(46,606)	40,750
Increase (decrease) in Net Assets	(6,764,871)	5,004,958	3,289,066
Net Assets, Beginning of Year	12,513,275	12,513,275	9,224,209
Net Assets, End of Year	\$ 5,748,404	\$ 17,518,234	\$ 12,513,275

Municipality of the District of East Hants
Consolidated Statement of Cash Flow
Year Ended March 31, 2025

	2025 Actual	2024 Actual
Operating Transactions		
Annual surplus	\$ 6,110,130	\$ 14,451,661
Adjustment for Sportsplex Fund Balance	-	185,122
Add amortization of tangible capital assets	4,302,508	4,264,261
Net gain on sale of tangible capital assets	3,360	(59,832)
	<u>10,415,998</u>	<u>18,841,212</u>
Changes in Non-Cash Assets and Liabilities		
Decrease (increase) in accounts receivable	1,345,439	(734,427)
Increase in taxes receivable	(301,961)	(328,176)
Increase in accounts payable and accruals	665,213	1,136,245
Increase in tax sale surplus	225,181	-
Increase in deferred revenue	2,349,673	5,718,499
Increase in employee benefits/other obligations	653,202	279,752
(Increase) decrease in inventory and prepaid expenses	(46,606)	40,750
Decrease in asset retirement obligation (Note 12)	(18,369)	(41,158)
	<u>4,871,772</u>	<u>6,071,485</u>
Net Change in Cash From Operations	<u>15,287,770</u>	<u>24,912,697</u>
Financing Transactions		
Long-term liabilities issued (Note 9e)	5,108,000	844,730
Long-term liabilities retired (Note 9c)	(2,293,456)	(3,262,766)
	<u>2,814,544</u>	<u>(2,418,036)</u>
Capital Transactions		
Acquisition of tangible capital assets and work-in-progress	(5,371,074)	(16,472,184)
Proceeds on sale of tangible capital assets	6,640	879,287
	<u>(5,364,434)</u>	<u>(15,592,897)</u>
Increase in Cash Position	<u>12,737,880</u>	<u>6,901,764</u>
Cash Position, Beginning of Year	<u>52,779,533</u>	<u>45,877,769</u>
Cash Position, End of Year	<u>\$ 65,517,413</u>	<u>\$ 52,779,533</u>

1. Significant Accounting Policies

The consolidated financial statements of the Municipality of East Hants (the “Municipality”) are the representations of management prepared in accordance with Canadian Public Sector accounting standards (“PSAS”) established by the Public Sector Accounting Board (“PSAB”) of the Chartered Professional Accountants of Canada (“CPA Canada”). Significant aspects of the accounting policies adopted by the Municipality of East Hants are as follows:

a) Reporting Entity

These consolidated financial statements reflect the assets, liabilities, revenues, expenditures, changes in net debt and cash flows of the reporting entity. The reporting entity is comprised of all organizations and enterprises accountable to the Municipality for the administration of their financial affairs and resources and which are owned or controlled by the Municipality, namely:

- General Operating and Capital
- Water Utility Operating and Capital

Inter-departmental and inter-organizational transactions and balances between these entities and organizations are eliminated on consolidation.

b) Fund Accounting

Funds within the consolidated financial statements consist of current, capital and reserve funds.

Council approves certain amounts to be set aside in reserves and reserve funds for future operating and capital purposes. Transfers between funds are recorded as adjustments to the appropriate fund balance.

c) Revenue and Expenditure Recognition

Revenues are recorded using the accrual basis of accounting as they are earned and measurable. Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as Deferred Revenue - Obligatory Reserve Funds until used for the purpose specified. Expenditures are recognized using the accrual method of accounting.

Property tax revenue is based on assessments determined in accordance with the Province of Nova Scotia legislation. Tax rates are set annually. Taxation revenues are recorded at the time tax billings are issued. Assessments are subject to appeal. Penalties on overdue taxes are recorded in the period levied.

1. Significant Accounting Policies (Continued)

d) Tangible Capital Assets

Tangible capital assets are recorded in accordance with section 3150 of the PSAS Handbook and are recorded at cost less accumulated amortization.

Amortization has been calculated on a straight-line basis over an asset's useful life as follows:

Land Improvements	20 years
Municipal Buildings	25 - 40 years
Machinery and Equipment	5 - 10 years
Vehicles - residual value \$10,000	4 years
Engineered Structures	
Roadway Systems	50 years
Sidewalks	20 years
LED Streetlights	10 years
Wastewater Collection and Disposal	40 - 50 years
Wastewater Treatment Plants	25 years
Landfill Infrastructure	25 years
Industrial Park Infrastructure	40 years

Water Utility tangible capital assets are depreciated in accordance with the Nova Scotia Utility and Review Board Accounting and Reporting Handbook section 3040 and 3042.

Work in progress ("WIP") is not amortized until completed and put into use.

e) Deferred Revenue

Deferred revenue consists of user charges and fees which have been collected but for which the related services have yet to be performed, at which time they will be recognized as revenues.

The Municipality receives infrastructure charge contributions and payments in lieu of green space under provisions of Municipal By-Laws. These funds by their nature are restricted in their use and until applied to applicable capital works, are recorded as Deferred Revenue - Obligatory Reserve Funds. As applied to capital projects, they are recorded as revenue in the year the funds are expended.

f) Government Contributions

Government contributions are recognized as revenue in the period the transfer is authorized and all eligibility criteria have been met. Exceptions to this are when the transfer includes stipulations which have not yet been met and cause the Municipality to incur a liability.

g) Investment Income

Investment income earned on surplus current funds, capital funds, and reserve funds (other than obligatory reserve funds) is reported as revenue in the period earned. Investment income earned on obligatory reserve funds is reported as part of the respective deferred revenue balance.

1. **Significant Accounting Policies (Continued)**

h) **Employee Future Benefits**

The present value of the cost of providing employees with future benefits programs is expensed as employees earn these entitlements through service. The cost of the benefits earned by employees is actuarially determined using the projected cost method pro-rated on service and management's best estimate of retirement ages of employees and expected health care and other costs.

i) **Asset Retirement Obligation**

The Municipality has adopted PSAS section 3280 which outlines the accounting treatment for Asset Retirement Obligations. Management has utilized the transitional provision under PS 3280.72 which allows for prospective application of the standard. The following is the Municipality's accounting policy and the impact of the adoption of this new section can be seen in Note 12.

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made

The liability for all asset retirement obligations has been recognized based on estimated future expenses.

The liability is discounted using a present value calculation, and adjusted yearly for accretion expense. The increase to the tangible capital assets is being amortized in accordance with the depreciation accounting policies outlined in (d).

j) **Budget Figures**

Council completes separate budget reviews for its operating, water utility and capital budgets each year. The approved operating and water utility budget for 2024 is reflected on the Schedule of Current Fund Municipal Operations and Schedule of Current Fund Water Utility. For capital spending, budgets are set for individual projects and funding for these activities is determined annually and made by transfers from reserve funds, transfers from the operating/water utility funds, by the application of applicable grants, other funds available and by debt financing. As many capital projects are carried out over one or more years, it is not practical to present annualized budget information on the Schedule of Capital Fund Operations.

1. Significant Accounting Policies (Continued)

k) PSAS Budget

The consolidated financial statements include an unaudited PSAS budget.

With the exception of the water utility budget, amortization is not contemplated during the development of the budget and, as such, have been included using actual figures for the budget value.

The reconciliation between the financial plan and the budget figures used in these statements is disclosed as a schedule - Reconciliation of the Financial Plan to the PSAS Budget.

l) Use of Estimates

The preparation of these consolidated financial statements in accordance with PSAS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ materially from these estimates. The Municipality relies on estimates to calculate the pension liability, sick leave liability, allowance for doubtful accounts and the amortization expenses.

In addition, the Municipality's implementation of PS 3280 Asset Retirement Obligations has resulted in the requirement for management to make estimates regarding the useful lives of affected tangible capital assets and the expected retirement costs, as well as the timing and duration of these retirement costs.

m) Segmented Information

East Hants is a diversified municipal government that provides a wide range of municipal programs and services to its constituents, including fire, RCMP, waste and recycling services, water supply and distribution, wastewater treatment, libraries, recreation, and tourism. Segmented information has been prepared by major functional classification, consistent with the Consolidated Statement of Operations and provincially legislated requirements.

The major segments are as follows:

General government services: Activities that provide for the overall operation of the Municipality and that are common to, or affect all of the services provided by the Municipality. This includes the administrative arm of the Municipality (finance, taxation & collection, facilities management including interest on debt charges, information services, Chief Administrative Office and human resources) and legislative activities related to the Warden and Council of the Municipality, including their remuneration and expenses.

Protective services: Activities that provide for the public safety of the inhabitants of the Municipality, such as RCMP protection, transfers to correctional services, bylaw enforcement, building inspection, emergency measures, fire department grants and levies and fire hydrants.

Education services: Mandatory education transferred to Chignecto-Central Regional School Board.

1. **Significant Accounting Policies (Continued)**

m) **Segmented Information (Continued)**

Social services: Payments made to Housing Nova Scotia to cover the deficits of the public housing authorities in the region.

Transportation services: Activities, transfers and related debt for roads, sidewalks and LED lighting.

Environmental health services: Activities that provide environmentally regulated services, including wastewater collection, treatment & disposal, waste management center operations, multi stream waste collection and disposal programs and engineering/environmental stewardship.

Environmental development services: Activities that support and control the Municipality's economic development including environmental planning and zoning, industrial park development, tourism and community development.

Recreation and cultural services: Activities that provide recreation and cultural services, including recreational facilities, libraries, and cultural buildings.

Water Utility: Activities related to the operations of the East Hants Water Utility, a 3,202 (2024 - 3,096) customer utility that operates two modern water treatment plants and related infrastructure.

2. **Cash**

Cash is comprised of:

	<u>2025</u>	<u>2024</u>
Bank	\$ 62,690,668	\$ 51,229,563
Restricted cash (obligatory reserves)	2,826,745	1,549,970
	<u>\$ 65,517,413</u>	<u>\$ 52,779,533</u>

Administered bank accounts:

The Municipality administers bank accounts for the following fire departments: Enfield, Gore, Lantz, Maitland, Milford, Mount Uniacke, Nine Mile River, Noel, Rawdon, Shubenacadie and Walton. These bank accounts are held in the name of the Municipality of the District of East Hants but do not belong to the Municipality and therefore these accounts are not included in the consolidated financial statements.

3. **Taxes and Water Rates Receivable**

Taxes and water rates receivable have been recorded net of an allowance for doubtful accounts of \$25,887 (2024 - \$18,798), representing management's estimate of uncollectible accounts.

4. **Accounts Receivable**

The accounts receivable balance is comprised of the following:

	<u>2025</u>	<u>2024</u>
Provincial government	\$ 552,247	\$ 973,218
Federal government	68,364	634,731
Local Improvement Loan	169,368	440,432
Other	1,743,984	1,831,021
	<u>\$ 2,533,963</u>	<u>\$ 3,879,402</u>

Allowance for doubtful accounts is nil for 2025 and 2024.

5. **Accounts Payable and Accrued Liabilities**

	<u>2025</u>	<u>2024</u>
Salaries and wages payable	\$ 389,531	\$ 236,861
Trade payables and accruals	4,033,164	3,521,791
	<u>\$ 4,422,695</u>	<u>\$ 3,758,652</u>

6. **Deferred Revenue - General**

	<u>2025</u>	<u>2024</u>
General deferred revenue	\$ 3,464,878	\$ 2,734,869
Water Utility deferred revenue	99,069	91,687
Capital deferred funding	9,234,932	8,744,668
Provincial funding - recreation projects	-	1,757
	<u>\$ 12,798,879</u>	<u>\$ 11,572,981</u>

Municipality of the District of East Hants
Notes to the Consolidated Financial Statements
Year Ended March 31, 2025

7. Deferred Revenue - Obligatory Reserve

	<u>2025</u>	<u>2024</u>
Sewer balance March 31, 2024	\$ 330,692	\$ 2,985,991
Sewer developer charges	457,513	316,403
Sewer developer interest	6,564	139,571
Transfer - Capital Projects	(160)	(3,076,191)
Transfer - Service Capacity Study	-	(35,082)
Sewer balance March 31, 2025	<u>\$ 794,609</u>	<u>\$ 330,692</u>
Water balance March 31, 2024	\$ 811,289	\$ 1,949,895
Water developer charges	457,513	319,403
Water developer interest	24,945	53,763
Transfer - Capital Projects	(65,385)	(1,477,846)
Transfer - Service Capacity Study	-	(33,926)
Water balance March 31, 2025	<u>\$ 1,228,362</u>	<u>\$ 811,289</u>
Green Space balance March 31, 2024	\$ 890,989	\$ 747,417
Green Space contributions	241,082	119,803
Green Space interest	42,981	42,626
Transfer - Capital Projects	(41,278)	(18,857)
Green Space balance March 31, 2025	<u>\$ 1,133,774</u>	<u>\$ 890,989</u>
Sewer Developer Charges	\$ 794,609	\$ 330,692
Water Developer Charges	1,228,362	811,289
Green Space Contributions	1,133,774	890,989
	<u>\$ 3,156,745</u>	<u>\$ 2,032,970</u>

Municipality of the District of East Hants
Notes to the Consolidated Financial Statements
Year Ended March 31, 2025

8. Tangible Capital Asset Continuity Schedule

	General Capital Assets					Infrastructure					2025 TOTAL	2024 TOTAL
	Land & Land Improvements	Buildings	Machinery & Equipment	Vehicles	Engineered Structures	Industrial Parks	Water Utilities	Assets in WIP				
Cost												
Opening Costs	\$ 9,597,041	\$ 39,623,736	\$ 4,906,269	\$ 556,234	\$ 68,359,229	\$ 8,734,446	\$ 36,090,100	\$11,993,161	\$ 179,860,216	\$ 164,744,419		
Additions during year	2,503,762	151,197	151,573	146,083	8,518,655	-	1,225,396	1,246,310	13,942,976	17,482,284		
Asset Retirement Obligation (Note 12)	-	-	-	-	(35,000)	-	-	-	(35,000)	(57,789)		
Disposals & Transfers	-	-	-	(34,975)	-	-	-	(8,571,902)	(8,606,877)	(2,308,698)		
Closing Costs	12,100,803	39,774,933	5,057,842	667,343	76,842,884	8,734,446	37,315,496	4,667,569	185,161,316	179,860,216		
Accumulated Amortization												
Opening Accum. Amortization	529,988	8,669,388	3,550,905	325,132	31,081,163	2,510,030	8,266,084	-	54,932,690	51,205,360		
Amortization in Year	151,062	1,385,818	276,201	63,629	1,682,472	220,583	522,744	-	4,302,508	4,264,261		
Asset Retirement Obligation (Note 12)	-	-	-	-	(35,000)	-	-	-	(35,000)	(2,788)		
Adj./Disposals - Accum Amort	-	-	-	(24,975)	-	-	-	-	(24,975)	(534,143)		
Acc Amort - End of Year	681,050	10,055,206	3,827,106	363,786	32,728,635	2,730,613	8,788,828	-	59,175,224	54,932,690		
Net Book Value	\$ 11,419,753	\$ 29,719,727	\$ 1,230,736	\$ 303,557	\$ 44,114,249	\$ 6,003,833	\$ 28,526,668	\$ 4,667,569	\$ 125,986,092	\$ 124,927,526		

9. **Long-Term Liabilities**

- a) Certain payments represent a burden on general Municipal Revenues, as they are to be recovered in future years from other sources.

	<u>2025</u>	<u>2024</u>
General revenues	\$ 8,850,022	\$ 9,453,908
Local improvement charges	18,600	31,200
Area rates	6,650,984	5,605,370
Sale of land in Business Parks	2,223,447	2,474,072
Water charges	5,573,489	2,571,170
Tenants rent	3,731,543	4,097,821
	<u>\$ 27,048,085</u>	<u>\$ 24,233,541</u>

The long-term liabilities balance above is comprised of 23 (2024 - 23) Nova Scotia Municipal Finance Corporation debentures, bearing interest at rates between 0.4% to 5.644% (2024 - 0.4% to 5.644%) and maturing at various dates between 2024 and 2037.

- b) The total principal repayments in each of the next five years are as follows:

	<u>2025/2026</u>	<u>2026/2027</u>	<u>2027/2028</u>	<u>2028/2029</u>	<u>2029/2030</u>
Transportation	\$ 346,600	\$ 342,055	\$ 657,121	\$ 100,600	\$ 100,600
Environmental Development	250,872	251,135	245,080	645,080	165,080
Sewers	690,298	72,320	1,663,360	-	-
Recreation	1,443,190	53,040	53,040	53,040	53,040
Buildings	368,678	371,278	373,928	1,733,753	291,953
Water Utilities	430,253	613,624	3,320,827	284,827	258,681
Hospital	134,471	123,201	10,792	10,792	10,792
Tourism	28,000	28,000	-	-	-
East Hants Aquatic Centre	400,000	400,000	400,000	400,000	400,000
Total:	<u>\$ 4,092,362</u>	<u>\$ 2,254,653</u>	<u>\$ 6,724,148</u>	<u>\$ 3,228,092</u>	<u>\$ 1,280,146</u>

Note: Principal Payments include balloon payments that may be re-financed

- c) Total charges for the year for long-term liabilities are as follows:

	<u>2025</u>	<u>2024</u>
Principal	\$ 7,401,456	\$ 3,262,766
Interest	884,225	817,840
	<u>\$ 8,285,681</u>	<u>\$ 4,080,606</u>

9. **Long-Term Liabilities (Continued)**

d) Total charges for the year for long-term liabilities were recorded as follows:

	<u>2025</u>	<u>2024</u>
General revenues	\$ 1,334,929	\$ 1,549,076
Local improvement charges	41,800	42,784
Area rates	4,292,249	1,678,505
Sale of land in business parks	313,856	319,114
Water charges	2,302,846	491,126
	<u>\$ 8,285,681</u>	<u>\$ 4,080,606</u>

e) Total long-term liabilities assumed in 2024/2025 were as follows:

<u>Project</u>	<u>2025</u>	<u>Term & Interest Rate</u>
Grand Lake Land Purchase	3,300,000	3 Years: 4.433%-4.94%
Shubenacadie WWTP	1,808,000	3 Years: 3.45%-3.5%
	<u>\$ 5,108,000</u>	

10. **Employee Future Benefits**

The Municipality provides certain employee benefits that require funding in future periods. Under the personnel policies of the Municipality, unused sick leave can accumulate and employees may become entitled to a cash payment when they leave the Municipality's employment. An actuarial valuation of the sick leave liability was completed as of March 31, 2023 and has been recorded in the Consolidated Statement of Financial Position. The Municipality obtains a revised actuarial report every three fiscal years. As of March 31, 2025, the Municipality estimates this obligation to be \$347,756 (2024 - \$342,758).

11. **Pension Plan**

The Municipality operates a defined benefit pension plan, which provides benefits to employees upon retirement. The accrued benefit obligation as at March 31, 2025, is based on an actuarial valuation for accounting purposes as at December 31, 2024. The next actuarial valuation for accounting purposes is to be prepared as of December 31, 2025. All plan assets are held by various Manulife Funds.

	<u>Estimated Dec. 31, 2024</u>	<u>Estimated Dec. 31, 2023</u>
Accrued Benefit Obligation	\$22,161,090	\$20,592,975
Fair Value Plan Assets	16,477,841	14,656,570
Funded Status - Plan Deficit	<u>\$ (5,683,249)</u>	<u>\$ (5,936,405)</u>

11. Pension Plan (Continued)

The significant actuarial assumptions adopted in measuring the Municipality's accrued benefit obligation as at December 31, 2024 were as follows:

	<u>Dec. 31, 2024</u>	<u>Dec. 31, 2023</u>
Expected long-term rate of return on plan assets	5.65%	5.65%
Rate of compensation increase	3.00%	3.00%
Discount rate used to determine benefit obligation	4.65%	4.65%

The post-retirement mortality assumption was based on CPM2014 Public Sector Mortality with generational projection.

An actuarial valuation of the pension plan was performed for accounting purposes using the projected benefit method prorated on service. The unamortized actuarial loss is amortized over the expected average remaining service life ("EARSL") of the employee group; EARSL in 2025 was 20 years (2024 - 20 years).

	<u>Dec. 31, 2024</u>	<u>Dec. 31, 2023</u>
Accrued benefit obligation, net of plan assets	\$5,683,249	\$5,936,405
Unamortized actuarial loss	<u>(1,239,135)</u>	<u>(2,140,496)</u>
Benefit liability recorded in the Statement of Financial Position	<u>\$4,444,114</u>	<u>\$3,795,909</u>

During the year, the Municipality contributed \$542,857 (December 2023 - \$694,445) and the employees contributed \$433,201 (December 2023 - \$381,298) to the plan. Benefit payments for the year totaled \$747,987 (December 2023 - \$720,184).

Administrative fees paid during the year totaled \$14,666 (2024 - \$11,736); Plan Valuation costs were \$1,463 (2024 - \$6,765).

12. Asset Retirement Obligations

The Municipality's Asset retirement obligation consists of several obligations as follows:

a) Landfill obligation

The Municipality owns one landfill site for which the permit to operate expired December 31, 2005. As of March 31, 2007, the site has been capped in accordance with all applicable environmental regulations. The site, although not used as a residual waste disposal site, will continue to be used as a construction and demolition disposal site into the future. In addition, the site has an organics and waste transfer facility in operation. East Hants waste has been shipped to a facility outside of its borders since January 1, 2006.

The liability is now being recognized under PS 3280 - Asset Retirement Obligation. The costs were based upon the presently known obligations that will exist at the estimated year of closure of the sites and for 14 years post this date. Post-closure care is estimated to be required for 14 years from the date of site closure. Estimated costs have been discounted to the present value using a discount rate of 5.00% per annum.

12. Asset Retirement Obligations (Continued)

b) Asbestos obligation

The Municipality owns and operates several buildings that were constructed prior to 1991. Only one building is confirmed to contain asbestos and all other buildings have been included under PS 3280 - Asset retirement obligations as it is unknown if asbestos is present. The uncertainty could present a health hazard upon demolition of the building and there is a legal obligation to remove it. Following the adoption of PS 3280, the Municipality recognized an obligation relating to the removal and post-removal care of the asbestos in these buildings as estimated at March 31, 2023. Estimated costs have been discounted to the present value using a discount rate of 5.00% per annum. The transition and recognition of asset retirement obligations involved an accompanying increase to the Buildings & Water Utilities capital asset carrying values.

c) Wastewater treatment obligation

The Municipality owns and operates wastewater treatment facilities which include tanks, ponds and a lagoon that fall within PS 3280. Upon retirement of these facilities, there is an obligation to eliminate any environmental impact and restore the land to its prior state. Estimated costs have been discounted to the present value using a discount rate of 5.00% per annum. The transition and recognition of asset retirement obligations involved an accompanying increase to the Engineered Structures capital asset carrying value.

Changes to the asset retirement obligations during the year are as follows:

Asset Retirement Obligation	March 31, 2024	Additions (Disposals)	Accretion Expense	March 31, 2025
Buildings	\$ 185,707	\$ -	\$ 3,545	\$ 189,252
Engineered Structures	84,643	(35,000)	4,234	\$ 53,878
Landfill Closure/Post Closure	70,656	-	4,622	\$ 75,278
Water Utilities	44,345	-	4,230	\$ 48,574
	<u>\$ 385,351</u>	<u>\$ (35,000)</u>	<u>\$ 16,631</u>	<u>\$ 366,982</u>

13. Municipal Fund Balances

a) The current fund balance is comprised of the following:

	<u>2025</u>	<u>2024</u>
Long term liabilities to fund Hospital	\$ (322,423)	\$ (469,110)
Unfunded pension liability	(4,444,114)	(3,795,910)
Sportsplex fund	154,473	154,473
	(4,612,067)	(4,110,547)
Water utility operation	1,218,017	1,539,004
	<u>\$ (3,394,050)</u>	<u>\$ (2,571,543)</u>

b) The capital asset fund balance is comprised of the following:

	<u>2025</u>	<u>2024</u>
Tangible capital assets	\$ 121,318,523	\$ 112,934,365
Work in progress	4,667,569	11,993,161
Long term financing overage (shortage)	(152,192)	(3,407,995)
Long term liabilities capital	(26,707,060)	(23,733,230)
Asset retirement obligation	(366,982)	(385,351)
	<u>\$ 98,759,858</u>	<u>\$ 97,400,950</u>

c) Reserves and reserve funds set aside for specific purposes by Council or required by legislation are comprised of the following:

	<u>2025</u>	<u>2024</u>
Working funds	\$ 35,976,724	\$ 29,072,578
Replacement of equipment/assets	12,375,648	13,716,816
Landfill closure/post closure liability	158,141	147,390
	<u>\$ 48,510,514</u>	<u>\$ 42,936,784</u>

13. **Municipal Fund Balances (Continued)**

d) Consolidated Accumulated Surplus:

	<u>2025</u>	<u>2024</u>
Operating fund	\$ (4,612,067)	\$ (4,110,547)
Water Utility fund	1,218,017	1,539,004
Capital fund	98,759,858	97,400,950
Reserves fund	48,510,514	42,936,784
	<u>\$ 143,876,322</u>	<u>\$ 137,766,191</u>

14. **Taxation**

	<u>2025</u>	<u>2024</u>
Taxation from real property	\$ 40,023,361	\$ 35,598,294
Less: Taxation collected to pay mandatory provincial taxes for:		
Education Services	(7,378,572)	(6,398,652)
Social Services	-	(91,039)
Corrections	-	(299,209)
Net taxes available for municipal purposes	<u>\$ 32,644,789</u>	<u>\$ 28,809,394</u>

15. Remuneration and Expenses Paid to Council Members and the CAO

Council	<u>Stipend/Salary</u>	<u>Expenses</u>	<u>Total</u>
Warden Eleanor Roulston	\$ 68,417	\$ 7,790	\$ 76,207
Sandra Garden-Cole	33,647	707	34,354
Norval Mitchell	33,647	6,799	40,446
Eldon Hebb	33,647	889	34,536
Carl MacPhee	37,600	4,955	42,555
Keith Rhyno	34,632	1,151	35,782
Wayne Greene	25,449	408	25,857
Walter Tingley	33,647	4,688	38,335
Michael Perry	35,121	1,123	36,245
Elie Moussa	35,612	3,896	39,508
Tom Isenor	19,724	3,626	23,350
Craig Merriam	14,257	1,833	16,090
Cecil Dixon	14,052	295	14,347
Chief Administrative Officer	206,460	14,320	220,780
	<u>\$ 625,911</u>	<u>\$ 52,481</u>	<u>\$ 678,392</u>

16. Budget Figures

The Municipality's Operating, Water Utility, and Capital budgets are approved by Council. The budget figures, including the financial plan, are not subject to audit procedures. See Reconciliation of the Financial Plan to the PSAS Budget per page 28 of the financial statements for supporting reconciliation schedule.

Municipality of the District of East Hants
Schedule of Operations - Operating Fund
Year Ended March 31, 2025

	2025 Budget (Unaudited - Note 16)	2025 Actual	2024 Actual
Revenue			
Property taxes	\$ 38,673,353	\$ 40,023,361	\$ 35,598,294
Grants in lieu of taxes	228,348	245,122	229,863
Sale of services	3,731,230	2,445,351	3,409,657
Other revenue from own sources	2,467,950	3,908,747	2,479,952
Unconditional transfers from other governments	164,940	224,949	167,134
Conditional transfers from federal or provincial government agencies	365,477	523,998	514,445
Development and other contributions applied	434,157	-	35,082
Other transfers	969,138	969,138	871,500
	<u>47,034,593</u>	<u>48,340,666</u>	<u>43,305,927</u>
Expenses			
General government services	9,376,318	8,780,796	7,690,234
Protective services	11,928,293	12,245,200	10,961,051
Education	7,378,570	7,378,572	6,398,652
Social services	-	-	91,039
Transportation services	1,507,794	1,319,967	1,088,656
Environmental health services	7,924,091	7,033,355	6,554,015
Environmental development services	2,004,044	1,797,577	1,451,501
Recreation and cultural services	6,230,134	5,474,024	4,852,878
	<u>46,349,244</u>	<u>44,029,491</u>	<u>39,088,026</u>
Annual Surplus	<u>685,349</u>	<u>4,311,175</u>	<u>4,217,901</u>
Financing and Transfers			
Debt principal repayment	1,995,779	1,983,175	1,973,090
Decrease in amounts to be recovered	-	(648,204)	(266,752)
Transfer to capital fund	60,000	60,000	58,931
Transfer from capital reserves	(423,000)	(488,995)	(526,640)
Transfer to operating reserves	(947,430)	3,405,199	2,979,272
	<u>685,349</u>	<u>4,311,175</u>	<u>4,217,901</u>
Change in Fund Balance	-	-	-
Opening Fund Balance	(4,110,547)	(4,110,547)	(4,179,977)
Change in Long-Term Liabilities	146,686	146,686	151,060
Change in Unfunded Pension Liability	-	(648,206)	(266,752)
Change in Sportsplex Fund	-	-	185,122
Closing Fund Balance (Note 13a)	<u>\$ (3,963,861)</u>	<u>\$ (4,612,067)</u>	<u>\$ (4,110,547)</u>

Municipality of the District of East Hants
Schedule of Financial Position - Operating Fund
Year Ended March 31, 2025

	2025 Actual	2024 Actual
FINANCIAL ASSETS		
Cash	\$ 7,663,674	\$ 4,544,321
Taxes and rates receivable	1,944,466	1,734,107
Accounts receivable	2,004,835	1,584,322
	<u>11,612,975</u>	<u>7,862,750</u>
LIABILITIES		
Accounts payable and accrued liabilities	4,038,391	2,323,631
Deferred revenue - general	3,464,878	2,736,626
Deferred revenue - obligatory reserve	3,156,745	2,032,970
Employee benefits and other obligations	4,791,870	4,138,668
Tax sale surplus	772,345	547,164
Long term liabilities	341,025	500,311
	<u>16,565,253</u>	<u>12,279,370</u>
NET DEBT	<u>(4,952,278)</u>	<u>(4,416,620)</u>
NON FINANCIAL ASSETS		
Inventory and prepaid expenses	340,211	306,073
ACCUMULATED DEFICIT	<u>\$ (4,612,067)</u>	<u>\$ (4,110,547)</u>

Municipality of the District of East Hants
Schedule of Operations - Water Utility Fund
Year Ended March 31, 2025

	2025 Budget (Unaudited - Note 16)	2025 Actual	2024 Actual
Revenue	\$ 3,144,241	\$ 3,259,239	\$ 3,070,835
Expenses			
Operating	2,711,002	2,529,120	2,303,591
Interest on debt	228,645	197,165	79,998
Amortization expense	522,717	522,744	500,016
	<u>3,462,364</u>	<u>3,249,029</u>	<u>2,883,605</u>
Annual Surplus	<u>(318,123)</u>	<u>10,210</u>	<u>187,230</u>
Transfers and Financing			
Principal debt payment	297,681	297,681	280,397
Transfer to capital	37,500	33,516	113,130
	<u>335,181</u>	<u>331,197</u>	<u>393,527</u>
Change in Fund Balance	<u>(653,304)</u>	<u>(320,987)</u>	<u>(206,297)</u>
Opening Fund Balance	1,539,004	1,539,004	1,745,301
Closing Fund Balance (Note 13a)	<u>\$ 885,700</u>	<u>\$ 1,218,017</u>	<u>\$ 1,539,004</u>

Municipality of the District of East Hants
Schedule of Financial Position - Water Utility Fund
Year Ended March 31, 2025

	2025 Actual	2024 Actual
FINANCIAL ASSETS		
Cash	\$ 490,954	\$ 856,624
Water rates receivable	881,162	789,560
Accounts receivable	69,506	51,865
	<u>1,441,622</u>	<u>1,698,049</u>
LIABILITIES		
Accounts payable and accrued liabilities	156,321	86,675
Deferred revenue - general	99,069	91,687
	<u>255,390</u>	<u>178,362</u>
NET ASSETS	<u>1,186,232</u>	<u>1,519,687</u>
NON FINANCIAL ASSETS		
Inventory and prepaid expenses	31,785	19,317
ACCUMULATED SURPLUS	<u>\$ 1,218,017</u>	<u>\$ 1,539,004</u>

Municipality of the District of East Hants
Schedule of Operations - Capital Fund
Year Ended March 31, 2025

	2025 Actual	2024 Actual
Revenue		
Government grants	\$ 315,281	\$ 2,847,888
Development and other contributions applied	363,043	5,851,959
	<u>678,324</u>	<u>8,699,847</u>
Expenses		
General government services	310,099	770,381
Protective services	41,854	35,829
Transportation services	897,982	880,318
Environmental health services	1,014,335	1,048,717
Environmental development services	220,583	(320,758)
Recreation and cultural services	1,275,671	1,244,544
Water Utility	4,230	4,230
	<u>3,764,754</u>	<u>3,663,261</u>
Annual Surplus	<u>(3,086,430)</u>	<u>5,036,586</u>
Financing and Transfers		
Principal payments	(2,134,170)	(2,102,427)
Transfers from reserves	(2,217,649)	(2,957,800)
Transfers from operations	(93,519)	(172,064)
	<u>(4,445,338)</u>	<u>(5,232,291)</u>
Change in Fund Balance	<u>1,358,908</u>	<u>10,268,877</u>
Opening Fund Balance	<u>97,400,950</u>	<u>87,132,073</u>
Closing Fund Balance (Note 13b)	<u>\$ 98,759,858</u>	<u>\$ 97,400,950</u>

Municipality of the District of East Hants
Schedule of Financial Position - Capital Fund
Year Ended March 31, 2025

	2025 Actual	2024 Actual
FINANCIAL ASSETS		
Cash	\$ 8,852,270	\$ 4,441,804
Accounts receivable	459,622	2,243,215
	<u>9,311,892</u>	<u>6,685,019</u>
LIABILITIES		
Accounts payable and accrued liabilities	229,152	1,348,346
Deferred revenue - general	9,234,932	8,744,668
Long term liabilities	26,707,060	23,733,230
Asset Retirement Obligation	366,982	385,351
	<u>36,538,126</u>	<u>34,211,595</u>
NET DEBT	<u>(27,226,234)</u>	<u>(27,526,576)</u>
NON FINANCIAL ASSETS		
Net tangible capital assets	121,318,523	112,934,365
Work in progress	4,667,569	11,993,161
	<u>125,986,092</u>	<u>124,927,526</u>
ACCUMULATED SURPLUS	<u>\$ 98,759,858</u>	<u>\$ 97,400,950</u>

Municipality of the District of East Hants

Schedule of Operations - Reserves Fund

Year Ended March 31, 2025

	2025 Actual	2024 Actual
Revenue		
Investment income	\$ 2,159,679	\$ 2,178,693
Government grants	2,710,981	2,673,395
Developments & Other Contributions Applied	4,516	157,856
Annual Surplus	4,875,175	5,009,944
Net Transfers From/To Other Funds		
Transfers from Current Fund	(2,916,204)	(2,452,629)
Transfers to Capital Fund	2,217,649	2,957,800
	(698,555)	505,171
Net Change in Reserve Funds	5,573,730	4,504,773
Opening Reserve Fund Balance	42,936,784	38,432,011
Closing Reserve Fund Balance (Note 13c)	\$ 48,510,514	\$ 42,936,784
Analyzed as follows:		
Reserves set aside for specific purposes		
Operating Contingencies/Surplus	\$ 11,724,680	\$ 9,105,376
General Government	1,620,468	2,442,597
Solid Waste Management Facilities/Equipment	2,920,665	2,926,959
Office Equipment	358,942	357,132
Computer Hardware/Software	453,343	658,264
Aquatic Centre	576,976	572,966
Building and Equipment	404,860	360,799
Transportation and Equipment	3,409,507	2,553,125
Recreation and Leisure	1,235,375	886,497
Active Transportation	371,008	545,313
Emergency Measures	300,217	294,993
Passenger Vehicles	171,474	220,877
Canada Community Building Fund (formerly Gas Tax)	6,895,146	5,909,413
Sustainable Services Growth Fund	-	430,667
Lloyd E. Matheson Centre	420,153	380,515
Uniacke District Recreation Civic Centre	38,403	35,792
Business Park Land Development (fr Sales)	1,305,787	1,459,835
Landfill Closure/Post Closure Costs	158,141	147,390
District Beautification Funds	28,630	44,808
Emergency Grant Fund-Fire Departments	842,918	924,651
Tourism Operating/Capital	304,266	347,842
Economic Development Operations	84,609	69,202
District Recreation Grant Fund	675,948	657,300
Urban Service Rate Contingencies	2,657,437	2,257,636
Lights Urban Service Rate	155,922	137,788
Lights Other	-	298,243
Sportsplex Area Rate	1,367,717	1,357,176
Sportsplex - Operating Surplus	29,346	27,905
Wastewater System	1,193,095	1,064,384
Sidewalks Excess Debenture/Operations	1,814,692	1,510,717
Asset Retirement Obligation	400,991	381,312
East Hants Water system	3,313,951	3,089,095
Housing Accelerator Fund	2,495,309	1,480,215
Growth Management Grant - Municipal Buildings and Property	503,208	-
Growth Management Grant - Mount Uniacke	212,375	-
Growth Management Grant - Sportsplex	64,956	-
	\$ 48,510,514	\$ 42,936,784

Municipality of the District of East Hants
Schedule of Financial Position - Reserves Fund
Year Ended March 31, 2025

	2025 Actual	2024 Actual
FINANCIAL ASSETS		
Cash	\$ 47,642,974	\$ 42,936,784
Interest receivable	867,540	-
	<u>48,510,514</u>	<u>42,936,784</u>
ACCUMULATED SURPLUS	<u>\$ 48,510,514</u>	<u>\$ 42,936,784</u>

Municipality of the District of East Hants

Reconciliation of the Financial Plan to the PSAS Budget (Unaudited - Note 16)

Year Ended March 31, 2025

	Financial Plan General	Financial Plan Utility	Amortization (TCA)	Financial Plan Capital	Transfers Reserves	Debt Charges Principal	Elimination Entries	PSAS Budget
REVENUE								
Taxes	\$ 38,673,353	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,673,353
Water utility	-	3,144,241	-	-	-	-	(650,091)	2,494,150
Grants in lieu of taxes	228,348	-	-	-	-	-	-	228,348
Sale of services	3,731,230	-	-	-	-	-	-	3,731,230
Other revenue from own sources	2,467,950	-	-	-	-	-	(1,342,254)	1,125,696
Unconditional transfers from other	164,940	-	-	-	-	-	-	164,940
Conditional transfers from government	365,477	-	-	-	-	-	-	365,477
Government grants	44,000	-	-	2,982,262	-	-	-	3,026,262
Development and other contributions applied	434,157	-	-	363,043	-	-	-	797,200
Other transfers	969,138	-	-	-	-	-	(969,138)	-
Total revenue	47,078,593	3,144,241	-	3,345,305	-	-	(2,961,483)	50,606,656
EXPENSES								
General government services	9,376,318	-	303,196	-	-	-	(837,378)	8,842,136
Protective services	11,928,293	-	41,854	-	-	-	(650,091)	11,320,056
Education services	7,378,570	-	-	-	-	-	-	7,378,570
Social Services	-	-	-	-	-	-	-	-
Transportation services	1,507,794	-	897,982	-	-	-	(90,952)	2,314,824
Environmental health services	7,924,091	-	1,040,479	-	-	-	(1,046,735)	7,917,835
Water utility	-	3,462,364	-	-	-	-	(202,886)	3,259,478
Environmental development services	2,004,044	-	220,583	-	-	-	-	2,224,627
Recreation and cultural services	6,230,134	-	1,275,671	-	-	-	(133,441)	7,372,364
Transfer to capital	60,000	37,500	-	-	(97,500)	-	-	-
Debt charges - principal payment	1,995,779	297,681	-	(2,134,170)	-	(159,290)	-	-
Transfer to reserves (capital/operating)	(1,370,430)	-	-	-	1,370,430	-	-	-
Total expenses	47,034,593	3,797,545	3,779,764	(2,134,170)	1,272,930	(159,290)	(2,961,483)	50,629,889
Surplus (Deficit)	\$ 44,000	\$ (653,304)	\$ (3,779,764)	\$ 5,479,475	\$ (1,272,930)	\$ 159,290	\$ -	\$ (23,233)

Municipality of the District of East Hants
Consolidated Schedule of Operations by Function
Year Ended March 31, 2025

	*General Government	Protective Services	Transportation Services	Environmental Health Services	Environmental Development Services	Other
REVENUE						
Property taxes	\$ 32,164,288	\$ 4,075,662	\$ 32,935	\$ 3,105,285	\$ -	\$ -
Grants in lieu of taxes	236,970	-	-	8,152	-	-
Sale of services	797,932	-	-	887,493	34,175	-
Other revenue from own sources	1,875,395	103,731	-	254,450	252,806	2,159,680
Unconditional transfers from other governments	74,116	-	-	150,833	-	-
Conditional transfers from federal or provincial government	12,578	-	-	139,166	198,990	-
Government grants	-	-	-	-	-	2,982,262
Development and other contributions applied	-	-	-	-	-	367,559
Other transfers	-	-	90,952	878,186	-	-
Water utility	-	-	-	-	-	-
Elimination Entries	(1,303,129)	-	(90,952)	(878,186)	-	-
Total revenue	\$ 33,858,150	\$ 4,179,393	\$ 32,935	\$ 4,545,379	\$ 485,971	\$ 5,509,501
EXPENSES						
Salaries, wages and benefits	\$ 5,041,860	\$ 583,933	\$ -	\$ 2,006,205	\$ 1,326,562	\$ -
Operating costs	3,639,046	11,646,117	1,213,400	4,975,220	406,027	7,378,568
Elimination Entries	(831,461)	(627,920)	(90,952)	(1,036,127)	-	-
Amortization	303,196	41,854	897,982	1,040,479	220,583	-
Asset Retirement accretion	3,545	-	-	8,856	-	-
Interest on long term debt	99,887	15,150	106,567	51,930	64,988	-
Total expenses	\$ 8,256,073	\$ 11,659,134	\$ 2,126,997	\$ 7,046,563	\$ 2,018,160	\$ 7,378,568
Net gain (loss) on sale of TCA	\$ (3,360)	\$ -	\$ -	\$ -	\$ -	\$ -
Net gain on disposal of asset retirement obligation	-	-	-	35,000	-	-
Total gain (loss)	\$ (3,360)	\$ -	\$ -	\$ 35,000	\$ -	\$ -
Surplus (Deficit)	\$ 25,598,717	\$ (7,479,741)	\$ (2,094,062)	\$ (2,466,184)	\$ (1,532,189)	\$ (1,869,067)

* General government includes revenues and expenses that cannot be attributed to a particular sector.

Municipality of the District of East Hants
Consolidated Schedule of Operations by Function
Year Ended March 31, 2025

	Recreation and Culture Services	Water Utility	2025 Total	2024 Total
REVENUE				
Property taxes	\$ 645,191	\$ -	\$ 40,023,361	\$ 35,598,294
Grants in lieu of taxes	-	-	245,122	229,863
Sale of services	725,751	-	2,445,351	3,409,657
Other revenue from own sources	1,422,361	-	6,068,423	4,658,642
Unconditional transfers from other governments	-	-	224,949	167,134
Conditional transfers from federal or provincial government	173,264	-	523,998	514,445
Government grants	44,000	-	3,026,262	5,521,283
Development and other contributions applied	-	-	367,559	6,044,897
Other transfers	-	-	969,138	871,500
Water utility	-	3,259,239	3,259,239	3,070,835
Elimination entries	-	(627,920)	(2,900,187)	(2,658,561)
Total revenue	\$ 3,010,567	\$ 2,631,319	\$ 54,253,215	\$ 57,427,989
EXPENSES				
Salaries, wages and benefits	\$ 2,467,007	\$ 788,062	\$ 12,213,629	\$ 10,106,613
Operating costs	2,658,480	1,741,055	33,657,917	30,547,164
Elimination entries	(131,418)	(182,308)	(2,900,186)	(2,658,561)
Amortization	1,275,671	522,744	4,302,509	4,264,262
Asset Retirement accretion	-	4,230	16,631	16,631
Interest on long term debt	348,538	197,165	884,225	817,840
Total expenses	\$ 6,618,278	\$ 3,070,948	\$ 48,174,725	\$ 43,093,949
Net gain (loss) on sale of TCA	\$ -	\$ -	(3,360)	\$ 59,832
Net gain on disposal of asset retirement obligation	-	-	35,000	57,789
Total gain	\$ -	\$ -	\$ 31,640	\$ 117,621
Surplus (Deficit)	\$ (3,607,711)	\$ (439,629)	\$ 6,110,130	\$ 14,451,661



Cover Photo: Burntcoat Head Park
Photos above, top to bottom:
Dawson Dowell Park, Uniacke Estate Park,
Wickwire Park

