

# 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
<b>General tax rate - Residential/Resource</b>	\$0.800	\$0.810
<b>General tax rate - Commercial/Business Occupancy</b>	2.570	2.570
<b>Urban service rate (Enfield, Elmsdale, Lantz) – Residential</b>	0.070	0.065
<b>Urban service rate (Milford) - Residential</b>	0.360	0.345
<b>Urban service rate (Shubenacadie) - Residential</b>	0.190	0.185
<b>Urban service rate (Enfield, Elmsdale, Lantz) - Commercial</b>	0.625	0.657
<b>Urban service rate (Milford) – Commercial</b>	1.200	1.200
<b>Urban service rate (Shubenacadie) - Commercial</b>	0.625	0.657
<b>Streetlights - Enfield Horne Settlement</b>	-	0.016
<b>Streetlights - Mount Uniacke</b>	0.020	0.020
<b>Streetlights – Nine Mile River</b>	-	0.020
<b>Streetlights - Rawdon</b>	0.043	0.043
<b>Wastewater Management Fee (rate per cubic metre of water)</b>	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
<b>Property Tax Rates (per/\$100 of Assessment)</b>					
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
<b>Tax Revenue</b>					
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
<b>Uncollected Taxes (per FCI)*</b>	---	5.40%	5.00%	4.10%	4.90%
<b>Deed Transfer Tax Revenue</b>	\$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.

<b>Deed Transfer Tax Allocation by Area</b>	<b>2024/2025</b>		<b>2023/2024</b>		<b>2022/2023</b>	
	<b>Revenue</b>	<b>%</b>	<b>Revenue</b>	<b>%</b>	<b>Revenue</b>	<b>%</b>
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%
<b>Total:</b>	<b>\$4,284,225</b>	<b>100%</b>	<b>\$3,339,352</b>	<b>100%</b>	<b>\$3,363,546</b>	<b>100%</b>

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:

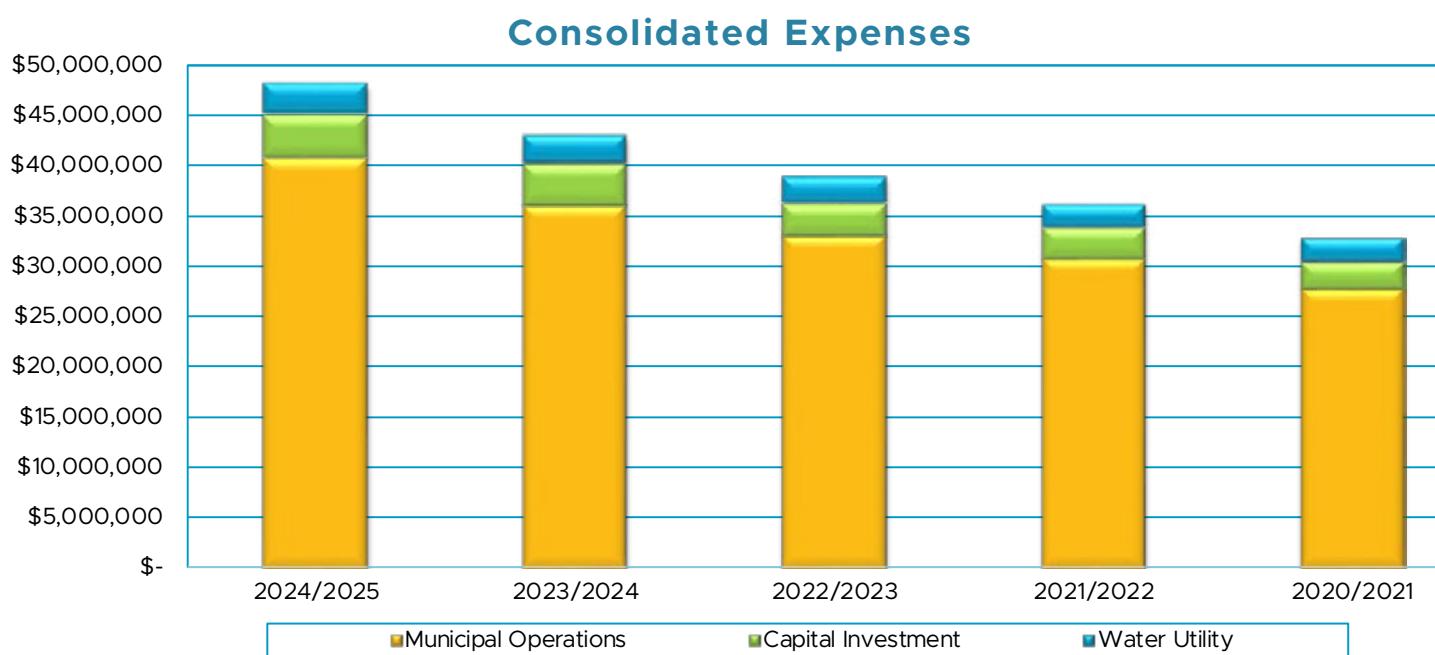
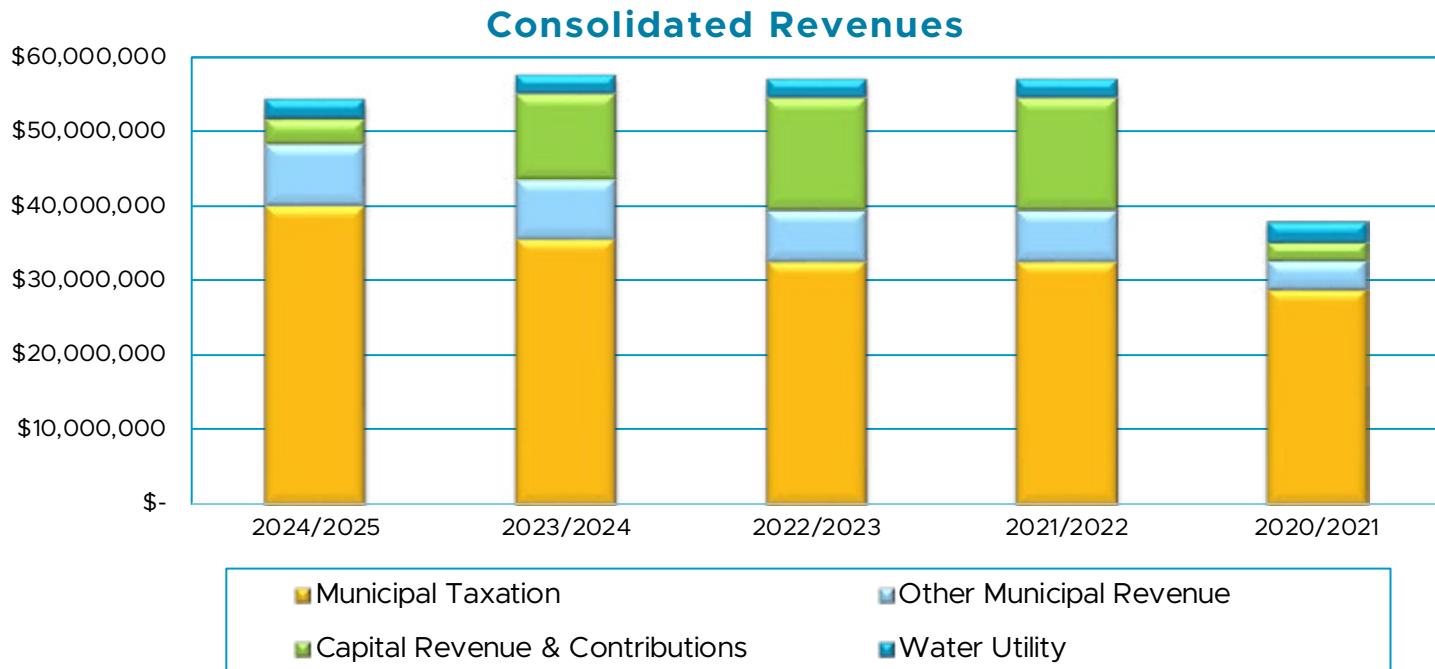
## Consolidated Reporting



# 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
<b>Revenue before Other</b>	<b>46,827</b>		<b>50,859</b>		<b>45,959</b>		<b>4,032</b>	<b>4,900</b>
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)
	<b>3,779</b>		<b>3,394</b>		<b>11,469</b>		<b>(385)</b>	<b>(8,075)</b>
<b>Total Revenue</b>	<b>\$50,606</b>		<b>\$54,253</b>		<b>\$57,428</b>		<b>\$3,647</b>	<b>\$(3,175)</b>
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
<b>Total Expenses</b>	<b>\$50,630</b>		<b>\$48,143</b>		<b>\$42,977</b>		<b>\$(2,487)</b>	<b>\$5,166</b>
<b>Surplus (Deficit)</b>	<b>\$(24)</b>		<b>\$6,110</b>		<b>\$14,451</b>		<b>\$6,134</b>	<b>\$(8,341)</b>

Description	Amount
<b>Variance from Budget to Actual - Consolidated Surplus</b>	
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)
<b>Net Variance from Budget to Actual</b>	<b>\$6,133,363</b>



# 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
<b>Total</b>	<b>\$5,166,071</b>	<b>\$15,754,808</b>	<b>\$3,507,422</b>	<b>\$8,683,952</b>	<b>\$3,539,323</b>



# 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
<b>Total</b>	<b>\$9,540,000</b>	<b>\$1,776,701</b>	<b>\$7,742,102</b>	<b>\$9,518,803</b>

### 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
<b>Total</b>	<b>\$100,000</b>	<b>\$99,905</b>	<b>\$-</b>	<b>\$99,905</b>

## 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
<b>Total</b>	<b>\$2,491,392</b>	<b>\$710,073</b>	<b>\$1,479,728</b>	<b>\$2,189,801</b>

## 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
<b>Total</b>	<b>\$850,000</b>	<b>\$89,555</b>	<b>\$575,255</b>	<b>\$664,810</b>

# 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
<b>Total</b>	<b>\$200,905</b>	<b>\$175,969</b>	<b>\$-</b>	<b>\$175,969</b>

## 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
<b>Total</b>	<b>\$171,726</b>	<b>\$140,524</b>	<b>\$11,441</b>	<b>\$151,965</b>

## 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
<b>Total</b>	<b>\$150,000</b>	<b>\$125,172</b>	<b>\$-</b>	<b>\$125,172</b>



# 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:

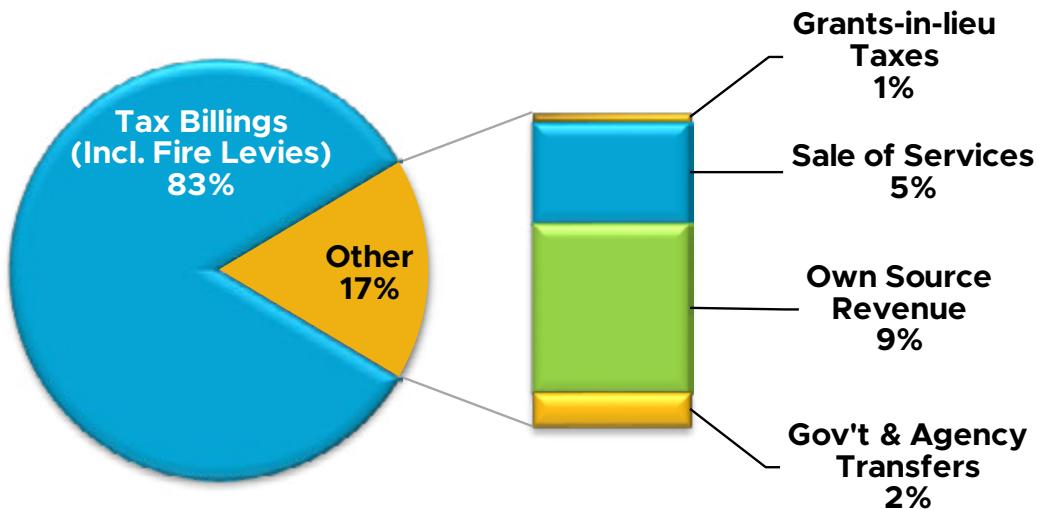
General Operations	\$1,966,713
Urban Service Rates	296,708
Other Lights	39,721
<b>Total</b>	<b>\$2,303,142</b>



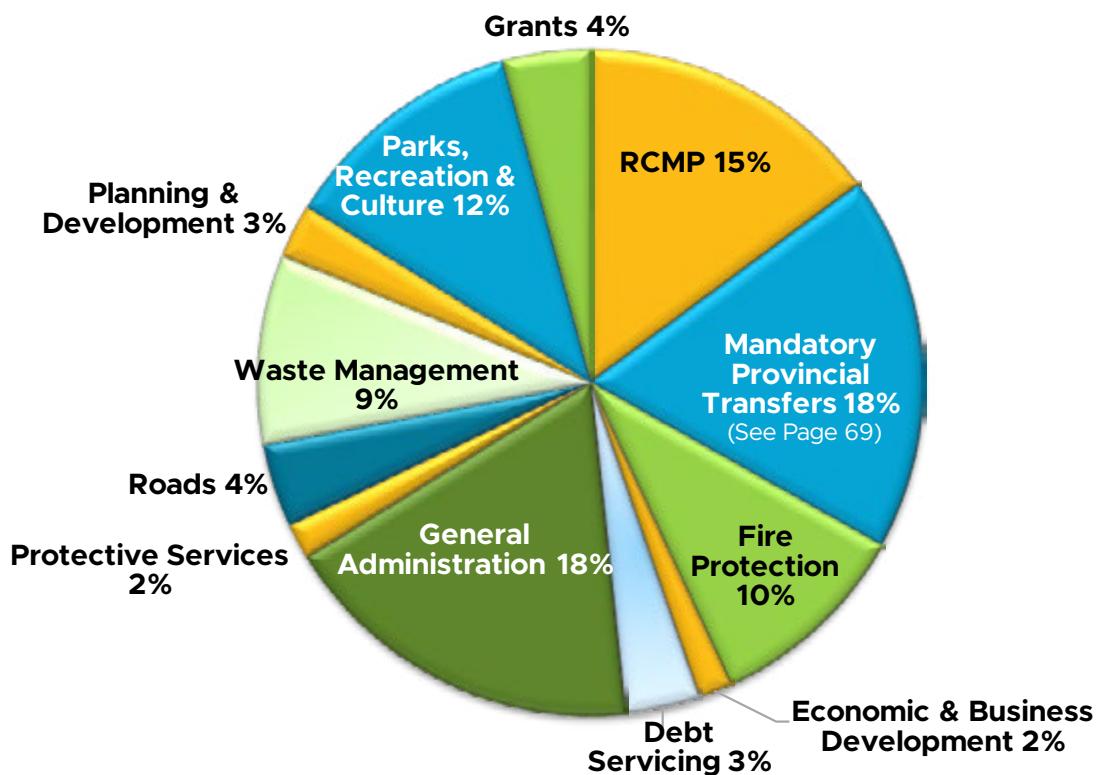
# General Tax Rate

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:

<b>(Increases) / Decreases in Revenue</b>	
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
<b>Variance from Budget to Actual - Revenue</b>	<b>\$ (1,665,174)</b>
<b>Increases / (Decreases) in Expenses</b>	
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
<b>Variance from Budget to Actual - Expense</b>	<b>\$ (574,227)</b>
<b>Variance from Budget to Actual</b>	
Decrease in transfer from reserves to fund waste management deficit	269,876
Original planned deficit	2,812
<b>Net Surplus End of Year</b>	<b>\$ (1,966,713)</b>

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:

<b>(Increases) / Decreases in Revenues</b>	
Urban service rate tax levies	\$(78,115)
Sewer hook-up & usage revenue, net of reserves transfer	(8,639)
Irving Oil servicing agreement	(8,624)
<b>Variance from Budget to Actual - Revenue</b>	<b>\$(95,378)</b>
<b>Increases / (Decreases) in Expenses</b>	
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
<b>Variance from Budget to Actual - Expense</b>	<b>\$(196,059)</b>
<b>Variance from Budget to Actual</b>	
Original planned surplus	(5,272)
<b>Net USR Surplus End of Year</b>	<b>\$(296,709)</b>

# 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
<b>Total</b>	<b>\$48,356</b>	Contingency	1,456,169
		<b>Total</b>	<b>\$5,619,593</b>

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.



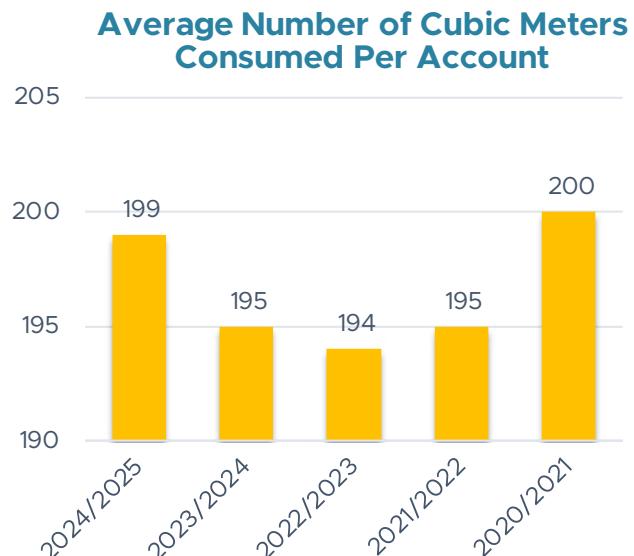
# East Hants Water Utility

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:



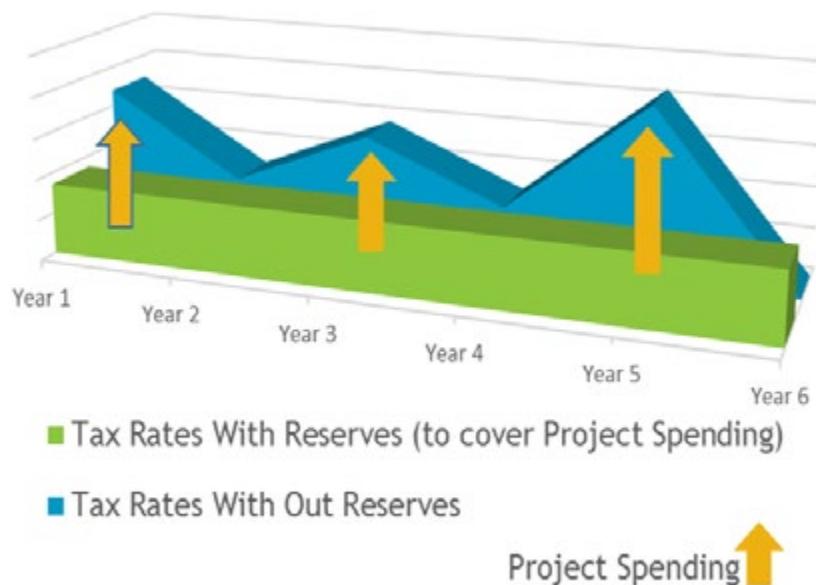
<b>(Increases) / Decreases in Revenues</b>	
Water billing revenue	\$(76,850)
Bulk water revenue	(57,137)
Increase in water meter connections, installations and disconnections	(5,835)
Interest & penalty revenue	2,654
Public fire protection	22,171
Variance from Budget to Actual - Revenue	\$(114,997)
<b>Variance from Budget to Actual - Revenue</b>	<b>\$2,686</b>
<b>Increases / (Decreases) in Expenses</b>	
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
<b>Variance from Budget to Actual - Expense</b>	<b>\$(213,336)</b>
<b>Variance from Budget to Actual</b>	
Decrease in transfer from Operations to Capital for water meters	(3,984)
Original planned deficit	653,304
<b>Net Deficit End of Year</b>	<b>\$320,987</b>



# Reserves

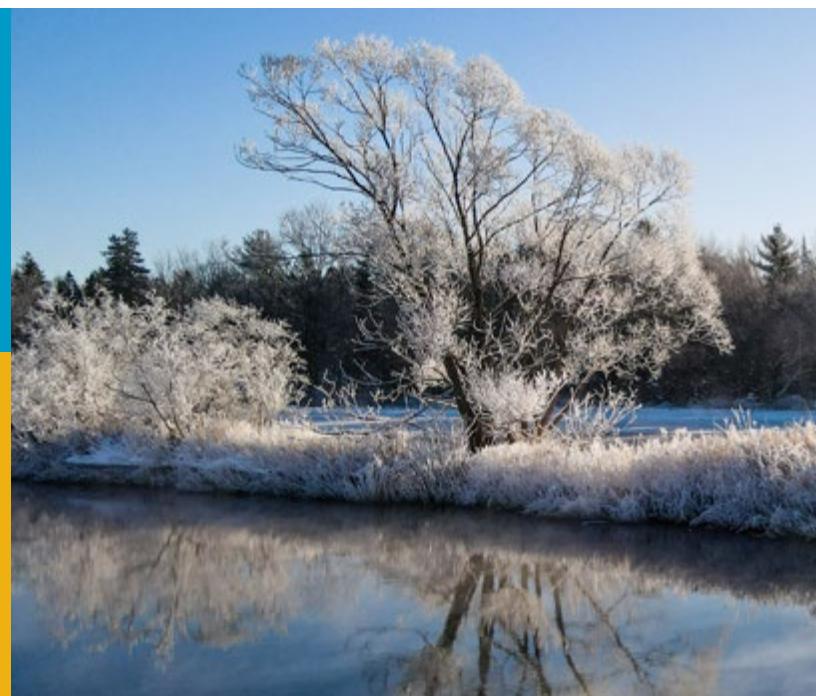
Reserve funds are established by Council by setting aside money to help offset future financing requirements. When required, the funds are drawn upon to finance capital and operating expenditures as designated by Council. Using reserve funds to minimize tax rate fluctuations is a fundamental component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

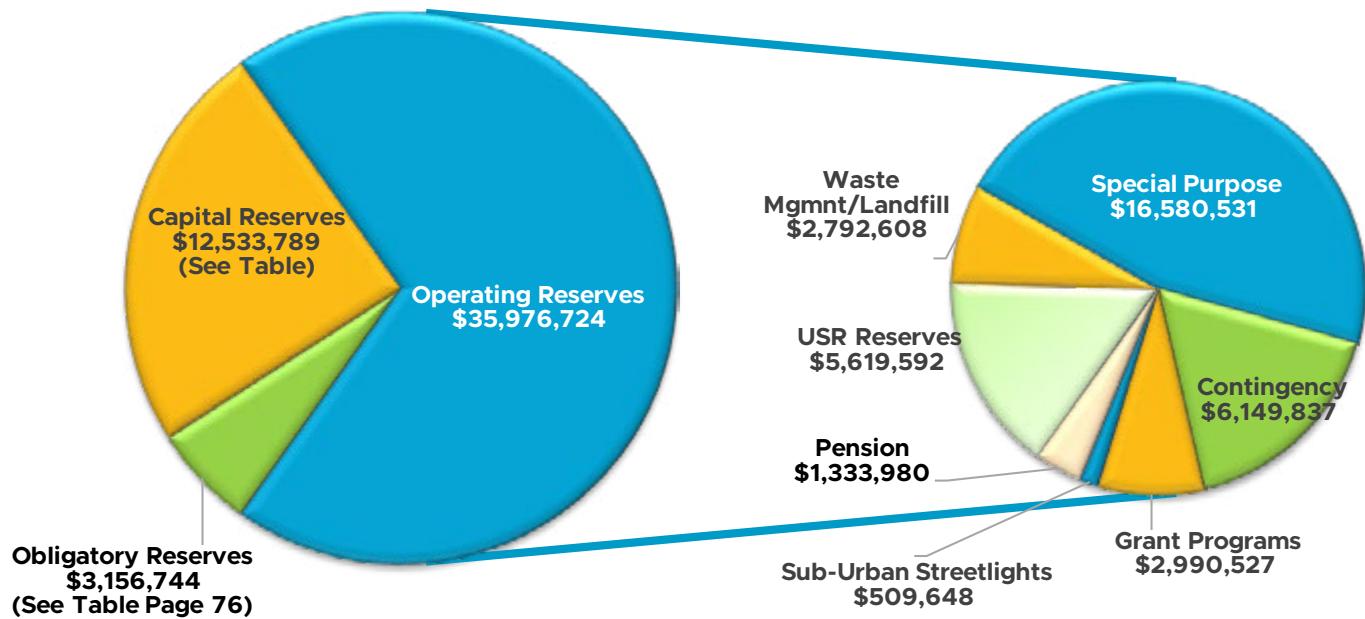
Reserves are key to the financial success of the Municipality and Council's ability to respond to the needs of East Hants residents and future development. Council strives to balance the desire to keep the tax burden as low as possible with the need for healthy reserve balances to ensure financial stability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

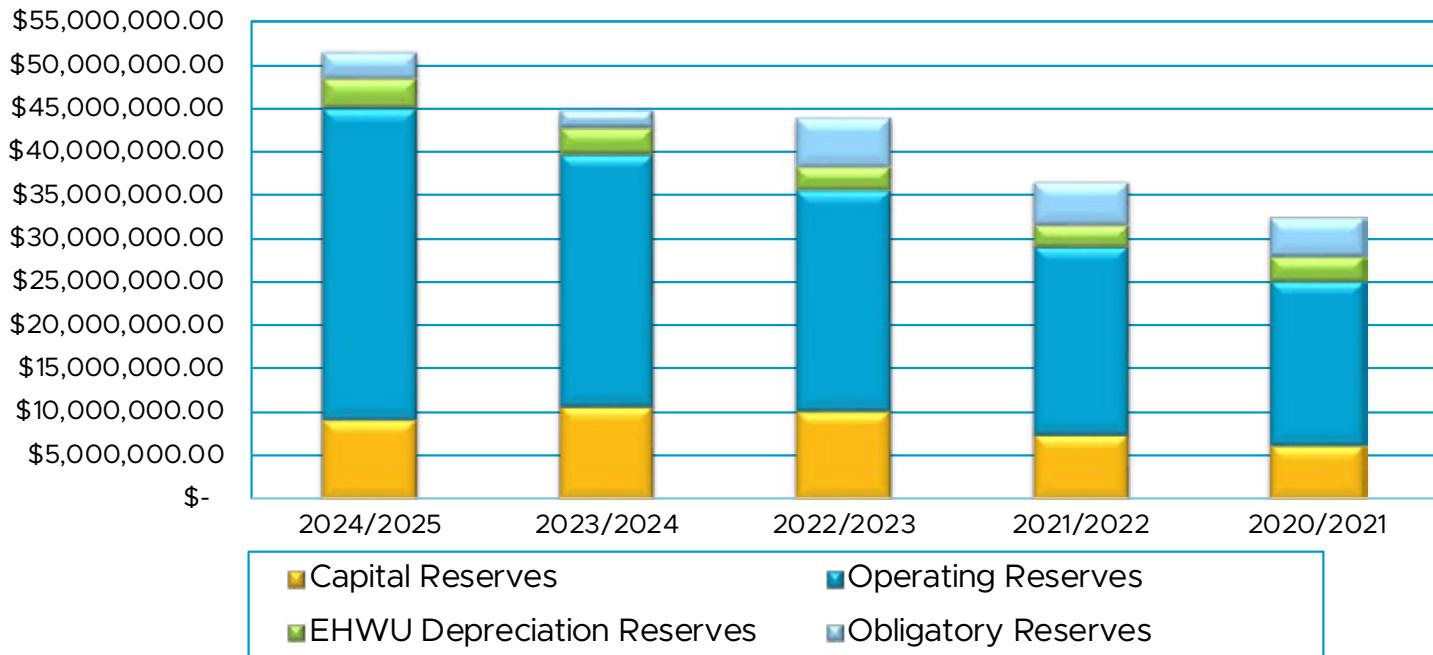
**Depreciation Reserves:** Water Utility

# 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		
<b>Total</b>	<b>\$12,533,789</b>		<b>\$3,156,744</b>

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

## East Hants Five-Year Reserves Comparison





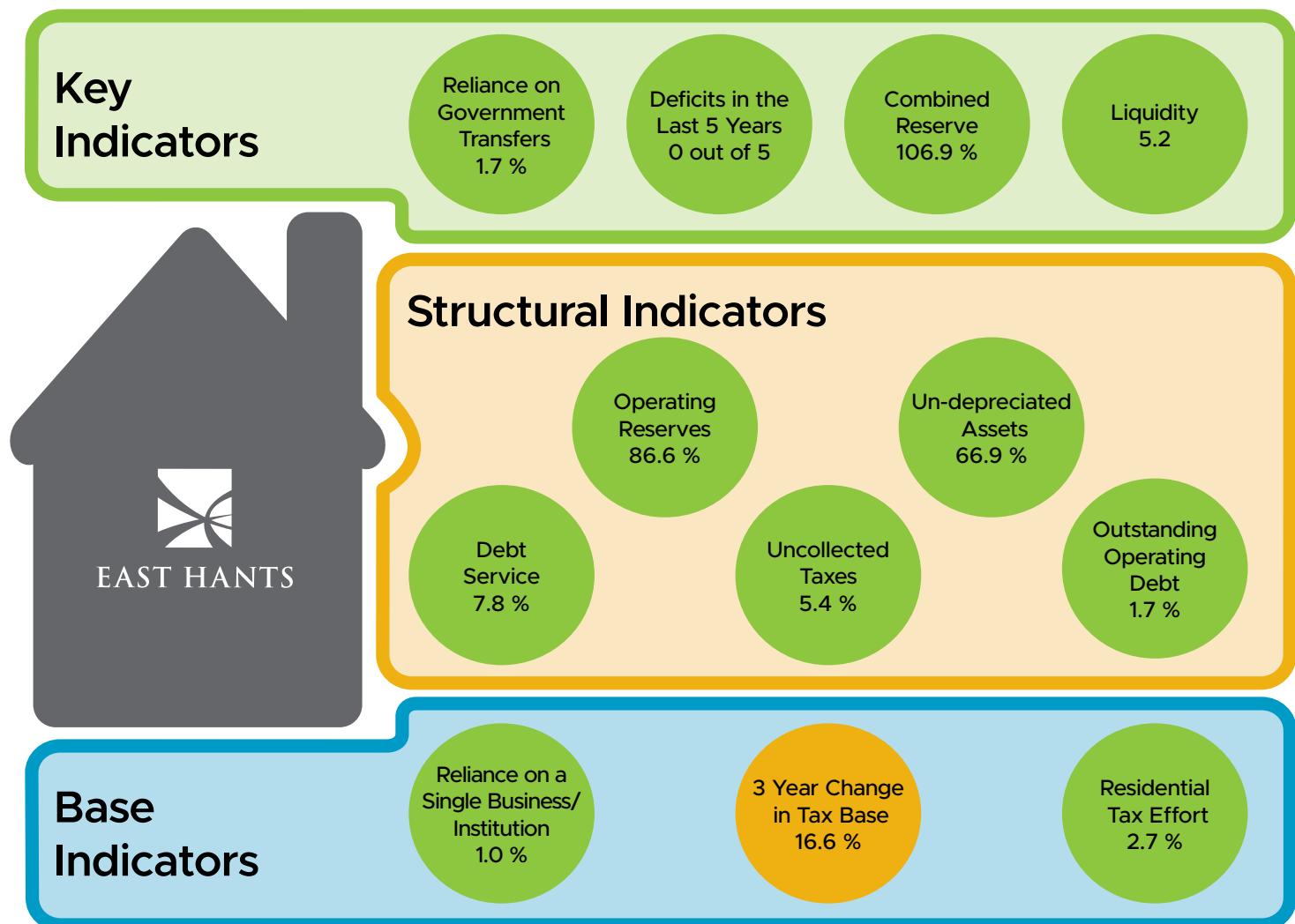
# Financial Condition Indicators

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](http://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
<b>Annual Maintenance Grants for Municipally Owned Properties:</b>		
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
<b>Sub-Total</b>		<b>\$18,580</b>

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



Recipient	Cost Covered	Amount
<b>Beautification Grants:</b>		
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
<b>Sub-Total</b>		<b>\$49,179</b>

Recipient	Cost Covered	Amount
<b>Charitable Organization Tax Exemptions:</b>		
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
<b>Sub-Total</b>		<b>\$362,950</b>

Recipient	Cost Covered	Amount
<b>Community Grants:</b>		
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
<b>Community Grants Continued:</b>		
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
<b>Sub-Total</b>		<b>\$33,100</b>

<b>Community Partnership Grants:</b>		
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
<b>Sub-Total</b>		<b>\$122,503</b>

Recipient	Cost Covered	Amount
<b>District Recreation Fund:</b>		
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
<b>Sub-Total</b>		<b>\$240,765</b>

<b>Dr. JT Snow Bursary:</b>		
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
<b>Sub-Total</b>		<b>\$3,000</b>

<b>EMO Grants:</b>		
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
<b>Sub-Total</b>		<b>\$60,342</b>

Recipient	Cost Covered	Amount
<b>Fire Department Operating Grants:</b>		
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
<b>Sub-Total</b>		<b>\$567,818</b>

<b>General Government Grants:</b>		
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
<b>General Government Grants Continued:</b>		
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
<b>Sub-Total</b>		<b>\$38,640</b>

<b>Heritage Incentive Program:</b>		
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
<b>Sub-Total</b>		<b>\$31,528</b>

Recipient	Cost Covered	Amount
<b>MTAP Program:</b>		
Various	Individual tax assistance based on Municipal Tax Assistance Program Council policy	\$131,480
<b>Sub-Total</b>		<b>\$131,480</b>
<b>Provincial Recreation Grants:</b>		
Elmsdale, Enfield & District Lions Club	Recreation Grant	\$44,000
Milford Recreation Association	Recreation Grant	1,757
<b>Sub-Total</b>		<b>\$45,757</b>
<b>Recreation Access Program:</b>		
Various	Individual program assistance based on Recreation Access Council policy	\$2,148
<b>Sub-Total</b>		<b>\$2,148</b>
<b>Tourism Grants:</b>		
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
<b>Sub-Total</b>		<b>\$41,889</b>
<b>Grand Total</b>		<b>\$1,755,678</b>