Municipality of East Hants

Annual Report 2025/2026

EAST HANTS

We respectfully acknowledge that we are in Mi’kma’ki and the District of Sipekne’katik, the ancestral territory of the Mi’kmaq 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.

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About East Hants

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

As a community, East Hants provides a renowned quality of life where people can enjoy the perfect blend of rural and urban lifestyles. The estimated population in East Hants reached 26,960 in 2025 (Statistics Canada. Population estimates, July 1, by census subdivision, 2021 boundaries). The population of Sipekne'katik is estimated at 1,225 for 2025.

East Hants continues to experience steady residential and commercial growth, supported by one of the youngest and fastest-growing populations in Atlantic Canada. The region continues to attract new investment and business activity, supporting job creation and contributing to a diverse and expanding economy. From a strong and thriving agricultural sector and small locally owned businesses to larger industrial and commercial operations, East Hants offers a dynamic environment for economic growth and long-term development. 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 within a supportive environment.

Our Mission

Through program and service excellence, we are building strong, thriving communities.

44.4*
Median Age

27.1%*
Population under age 25

*Data from the 2021 Census.

Our Vision

East Hants is a vibrant, welcoming community that embraces rural and urban living.

28,185*
Population East Hants & Sipekne'katik First Nation

+2.03%
Growth in the past year*

*Data from the 2021 Census.

Message from the Warden

On behalf of East Hants Council, I am pleased to present the Municipality of East Hants' 2025–2026 Annual Report, highlighting our key achievements and the progress we've made over the past year. This report offers a moment to reflect on both the challenges we've navigated and the successes we've shared as a community. As Warden of East Hants, I continue to appreciate the dedication to our communities shown by our Council, as well as the hard work of our staff that brings our plans and visions to life!

Council remains committed to delivering greater value to our community by continually improving how the Municipality operates. We are focused on enhancing service delivery, strengthening policies, and fostering a culture of ongoing improvement. In October 2025, Councillor Cecil Dixon was elected Deputy Warden for a one-year term and I appreciate the support that he provides. I would also like to extend my thanks to former Deputy Warden Carl McPhee for his leadership and support the previous year.

A key accomplishment this year was the approval of a new Strategic Plan for 2025-2029. This plan provides a roadmap for Council and staff as we make decisions over the next four years that reflect the priorities of our growing community.

As we enter the next four years, we're building on a solid foundation of sound financial management and thoughtful governance. Key priorities will include strengthening climate resilience, expanding access to affordable housing, and making decisions that reflect residents' needs while helping our communities thrive. At the same time, we will respond to changes in Nova Scotia's emergency management landscape while ensuring our programs and services remain equitable, accessible, and supportive for all. We continue to value the efforts of our many volunteers who contribute so much to keeping our communities safe – in particular our Volunteer Fire Service who provide us with protection throughout the municipality.

East Hants Council approved a budget for 2026/2027 of $56.9 million which allowed us to provide a one cent reduction in the general tax rate and a one cent reduction in the commercial tax rate. We are committed to providing necessary services to our residents and businesses while ensuring that East Hants continues to be an affordable place to live and work! This year we will continue to work on projects throughout the municipality – whether it be around new development, water and wastewater, tourism, recreation or any of the other responsibilities that fall within our area of jurisdiction.

East Hants Municipal Council is proud to represent the many vibrant and diverse communities, both urban and rural, that make this municipality such a great place to call home. We look forward to another year of success which balances affordability, prudent fiscal management and the needs of the residents who make our community what it is!

Eleanor Roulston

Eleanor Roulston
Warden & District 11 Councillor

Key to the Municipality – Wyatt Sanford

The Municipality was proud to present Wyatt Sanford with the Key to the Municipality in recognition of his outstanding achievements as an Olympic boxer and his positive representation of the community.

Wyatt earned a bronze medal in boxing at the 2024 Paris Olympic Games.

Congratulations Wyatt! (pictured above)

Message from the Chief Administrative Officer

In September 2025, Council approved *Growing Stronger, Together – Strategic Plan 2025-2029.* This Plan reflects the needs of the communities we serve and maintains a culture of planning and preparedness to move our communities forward. The Plan identifies four key strategies that guide our work: Sustainable Infrastructure, Corporate Excellence, Economic Prosperity and building Strong Community. These pages highlight the work that supported the Plan's goals.

Infrastructure development continues to be an important part of managing growth. With the new treatment plant in Shubenacadie up and running and a number of important wastewater studies complete, the focus in 2025 was on moving key wastewater projects forward in Lantz and Elmsdale. Desludging the Lantz lagoon, a forcemain project along Hwy 214, wastewater collection upgrades for Lantz and the Brookside wastewater revitalization project were all advanced in 2025-2026. These projects not only build capacity for growth, they provide more reliable and climate resilient services to our existing businesses and residents.

East Hants is doing some really interesting work with asset management, GIS integration and internal process automation. In 2025, we finalized the collection of data for our linear water and wastewater infrastructure, as well as GPS data for valves, manholes and service points. As we build out our asset management function, this information will be used to inform future infrastructure planning, preventative maintenance and related budgets. At the same time, we streamlined and automated key internal processes to save time and improve document control.

Council approved the East Hants Housing Strategy in October and has done some significant real estate transactions this year. The Housing Strategy, along with the Housing Accelerator Funding, has driven innovation in our online building permit services and our planning policies around additional dwelling units. Council purchased land for recreational, tourism and business park planning and made headway in the future development of the DAR line as a future multi-modal trail. Significant open space negotiations, tenant leases and leasehold improvement projects, a review of municipal land for surplus and continuing to plan for the development of the former Lantz and Elmsdale school properties were a focus of this past year.

Our programs continue to grow with the needs of the community. The East Hants Sportsplex is undergoing revitalization while continuing to add programs that bring the building to life.

While we continue stormwater management upgrades to fortify the facility against future floods, our Aquatics programs are back to full capacity and are flourishing!

We have completed public engagement on our recreation master planning and our climate action planning, with both of these documents well underway.

East Hants' focus on public safety, including senior safety and supporting our police, fire and emergency management staff, has been a large portfolio this year. We have been key participants in consultation engagements on the legislation, regulations and standards coming as a result of the Provincial Policing Review, the Provincial Fire Service Review and for the new Department of Emergency Management. Having these three portfolios in flux is challenging all municipalities in Nova Scotia.

The important day-to-day work that keeps the servers running, wastewater flowing, water potable and garbage collected, is not reflected in these pages. We are proud to do this work and are dedicated to ensuring our community continues to grow and thrive. Team members have been invited to speak at local and national conferences this year, a testament to the high quality of our people, programs and services. I am very honoured to lead our staff team; they are an incredible group of people with a lot of passion for community development, environmental stewardship and integrity in public systems.

Kim Ramsay, CPA, CMA,
Chief Administrative Officer

Municipal Council 2025/2026

Warden Eleanor Roulston
District 11 - Rawdon-Kennetcook

Deputy Warden Cecil Dixon
District 10 - Enfield-Grand Lake

Sandra Garden-Cole
District 1 - Enfield Centre

Norval Mitchell
District 2 - Elmsdale

Eldon Hebb
District 3 - Nine Mile River– Belnan

Carl MacPhee
District 4 -Shubenacadie-Indian Brook

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

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 on 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 2025-2029 Strategic Plan, adopted in September 2025, 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:

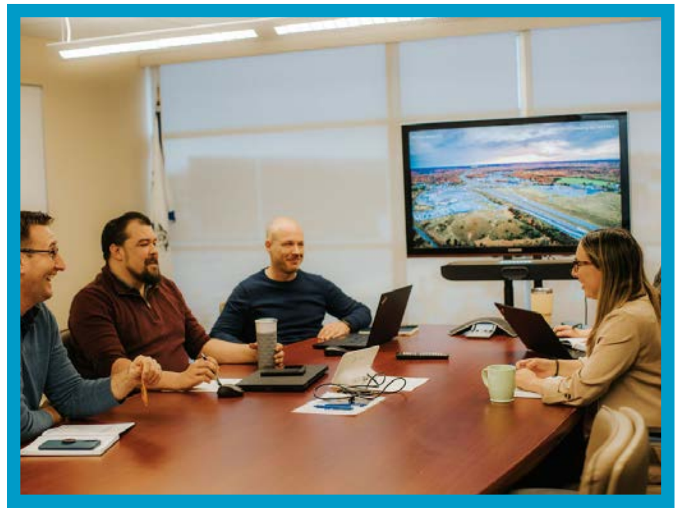
- Colchester-East Hants Public Library
- Shubenacadie Cenotaph (residents)
- East Hants Family Resource Centre
- East Hants Farmer's Market Cooperative Ltd.
- Enfield Volunteer Fire Department
- East Hants Ground Search and Rescue

The following bylaws and policies were created/ amended in 2025/2026:

- A-300 — Encroachment on Municipal Real Property
- P-1000 — Dog Bylaw
- P-1200 — Lot Grading and Drainage
- A-200 Well & Septic Bylaw
- Municipal Fee Policy
- Solid Waste Tipping Fee Policy
- Municipal Tax Assistance Program (MTAP) Policy
- Council Remuneration & Travel Reimbursement Policy
- Council Procedural Policy
- Council Code of Conduct (Provincial Legislation)
- Financial Guidelines – Volunteer Fire Departments
- Business Parks Sale of Land Terms and Conditions
- Procurement Policy
- Fire Service Funding Policy

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, 2026, East Hants had 105 full-time equivalent positions. The average age of a municipal employee is 44 years old with 28% of the employees being 50 years or older.

The East Hants Aquatic Centre employs approximately 84 casual staff including Customer Service Representatives, Lifeguards, Trainers and Swim Instructors. The East Hants Sportsplex employs approximately 23 casual and term staff across a variety of roles, including ice technicians, facility operators, customer service representatives, café staff, and custodial staff.

The seasonal staffing complement for Summer 2025 was 24 seasonal workers in the Parks and Tourism departments and we employ a number of casual recreation programming staff throughout the year for children, youth, adult, family and senior programming.

The Municipality hosted 24 learning events for staff and partners in 2025/2026 and supported many instances of 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 = 7
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), FOIPOP & privacy, issues management.

Adam Clarkson
Director of Corporate Services | Full Time Staff = 16
Core Services: Administrative support to volunteer fire departments, procurement & risk management, economic & business development, technology, records & information management, policy & real estate, emergency management, asset management and sustainability.

Wade Tattrie
Director of Finance | Full Time Staff = 15
Core Services: Financial management, treasury, budget & business planning, tax & water billing/collection, payroll, municipal fire levies & bookkeeping service for volunteer fire departments.

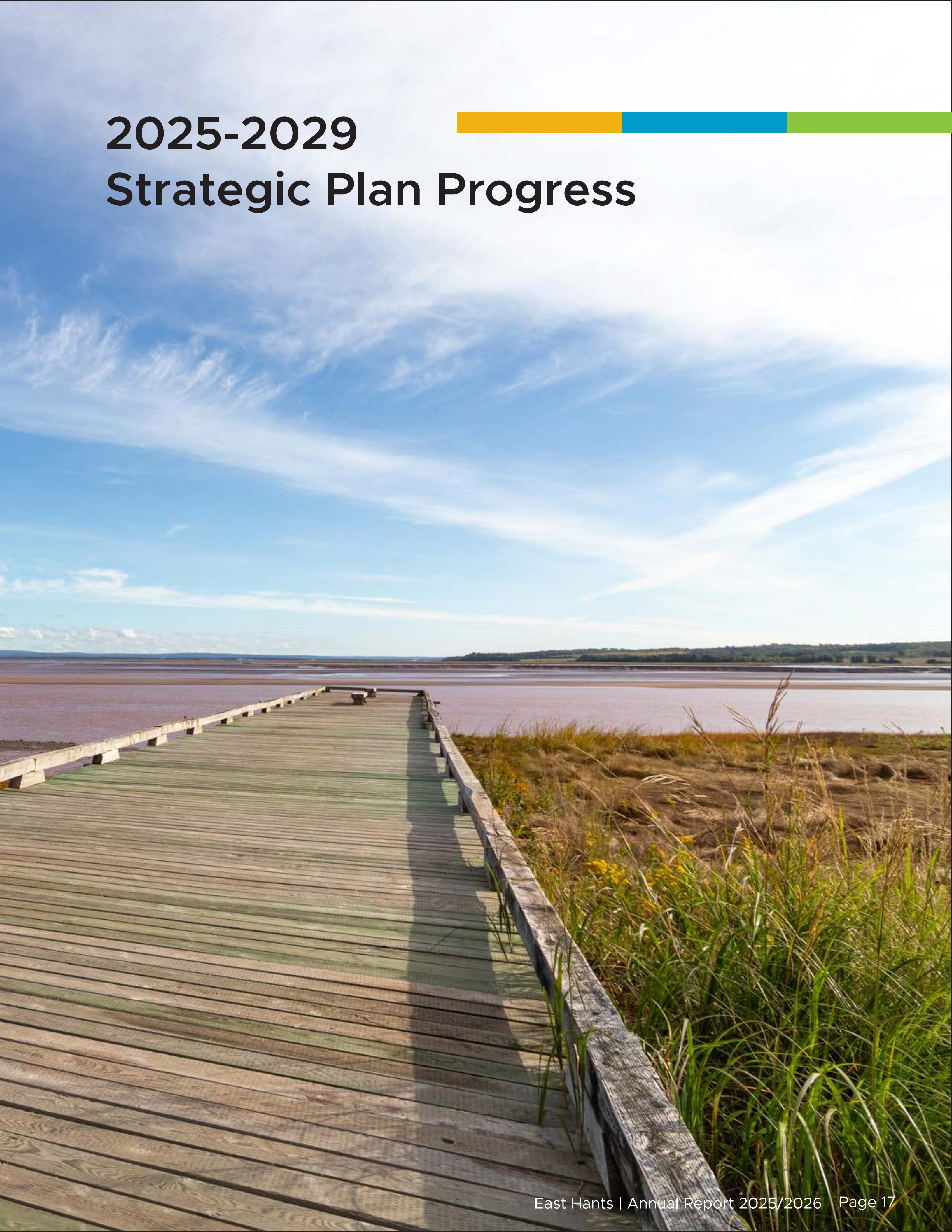
Jesse Hulsman
Director of Infrastructure & Operations | Full Time Staff = 29
Core Services: Solid waste management & education, road, sidewalk & streetlight maintenance, engineering services, capital project planning & management, environmental compliance reporting & optimization, water & wastewater management.

Alana Tapper
Director of Parks, Recreation & Culture | Full Time Staff = 22.35
Core Services: Policy development for aquatics, recreation, tourism, culture, 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 = 15.65
Core Services: Planning & land use policy, regulation & applications, development control, permitting, fire & building inspection, bylaw enforcement, geographic Information System services & animal control.

Dawson Dowell Park, Maitland

2025-2029 Strategic Plan Progress



Key Strategies

Growing Stronger, Together. The 2025–2029 Strategic Plan guides Council and staff decisions over the next four years, reflecting the priorities of our growing community.

Sustainable Infrastructure
Infrastructure represents the foundation of any community. It includes roads, facilities and systems which keep the community functional and people moving. Our goal is to provide resilient 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 communications. Our goal is to provide value to the community by continuously improving our governance, the way we do business, honouring our values and supporting one another.

Noel Shore

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 a thriving and growing community with vibrant commercial districts and a robust, skilled workforce. Fostering further economic growth in East Hants will require a focus on growing investment and supporting workforce development. Our goal is to grow investment by attracting new businesses to the area, supporting existing local businesses and attracting and developing workforce talent.

Sustainable Infrastructure

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

Objectives:

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

- Received a $100,000 Provincial Connect2 Grant to support an active transportation connection from Highway 214 to Kiln Creek.
- Council continued to support development of the former Dominion Atlantic Railway (DAR) line, a trail extending from South Maitland to Stanley.
- Completed installation of new streetlights in Mount Uniacke.
- Continued design work for the intersection of Highway 1 and James Boyle Drive in Mount Uniacke.

Build infrastructure that positions the municipality to provide accessible and sustainable services while accommodating growth.

- Advanced the Brookside Wastewater Revitalization project that includes: lift station upgrades, permanent backup generator installations, and new sanitary, storm, and sewer infrastructure in Lantz.
- Completed design and began construction of the Wastewater Collection Upgrade in Lantz.
- Secured easements for the next phase of the Highway 214 Wastewater Forcemain project.
- Began the Sludge Management Program at the Lantz Wastewater Lagoon.
- Completed the Shubenacadie Water Treatment Plant Backwash Storage System project.
- Addition of new water well in Shubenacadie.

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

- The Municipality's Water Supply and On-Site Sewage Disposal System Upgrade Lending Program (Well and Septic Loan Program) assisted 12 residents in upgrading septic systems and six residents in improving private wells.
- Partnered with Efficiency Nova Scotia's Roving Municipal Energy Manager (RMEM) program to conduct energy audits of key facilities and infrastructure and identify opportunities to reduce operating costs and greenhouse gas emissions.
- Completed an inventory of greenhouse gas (GHG) emissions from municipal operations and the community to create a baseline for measuring future emissions reductions from energy efficiency improvements and renewable energy projects.

Identification of future water sources and related master planning for the East Hants Water Utility.

- Initiated the Grand Lake Water Withdrawal Study to evaluate sustainable water supply options, treatment needs, water quality, and regulatory requirements.

Integrate a Corporate Asset Management Program to guide planning and decision making, risk management and funding for the built and natural infrastructure needs of the community.

- Finalized asset inventories for linear water and wastewater infrastructure, including asset age and forecasted replacement timelines.
- Asset Data Summer Student collected over 4,000 high-accuracy GPS points for water valves, sewer manholes, and service points.
- Supported the setup of digital field data collection processes for water line repairs and lift station inspections.
- Presented on asset management in East Hants at the Atlantic Infrastructure Management Conference and the Municipal Public Works Association of Nova Scotia Conference.

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

- Council acquired approximately 34 acres of land for long-term municipal needs.
- Project planning started for the next phase of the Elmsdale Business Park.
- Council extended the Memorandum of Understanding with the Lantz Volunteer Fire Department to explore mix use development at the former Lantz school site.
- Council acquired close to 3 acres of land around Burntcoat Head Park to enhance tourism land holdings in January 2026.

Corporate Excellence

Strategic Goal: Provide value to the community by continuously improving our governance, the way we do business, honouring our values and supporting one another.

Objectives:

Identify opportunities to improve service delivery.

- Continued expanding online building permit services, making it easier for residents and businesses to complete permit applications online.
- Implemented a new agreement that provides the Municipality with expanded access to GIS mapping software, tools, and licenses, enhancing staff's ability to create, analyze, and manage spatial data across departments.
- Launched an automated process for our internal Procurement Verification process, tying in with our records management system.
- Created an internal Communications Support Request Form that made it easier to submit requests and ensured all necessary information was provided upfront.
- A Council chamber conference system was installed for more effective meetings.

Maintain a high level of uninterrupted service for internal and external customers through succession planning, process documentation, recruitment, development and retention of a diverse, high performing workforce.

- Successfully recruited and transitioned 7 roles due to employee leaves, with 2 internal term hires and 5 external term hires.
- Successfully recruited and transitioned 2 roles due to internal promotions, and 2 roles due to internal transfers. Two roles were filled with internal employee hires, and 2 roles were filled with external hires.

Advance the goals of Equitable East Hants Plan through service delivery, policy review and training and education.

- Our Internal Equity, Diversity, and Inclusion Committee developed an action plan to support the implementation of the objectives outlined in the Equitable East Hants Plan.

Advance the goals of the Accessibility Plan by improving the accessibility of municipal information, facilities, programs and services.

- The East Hants Outdoor Fun Map now includes information on accessibility features at parks, playgrounds and trails.

- We continue to offer the Municipal Tax Assistance Program and the RecAccess Program
- Inclusive and sensory-friendly programming was offered at recreation facilities.

Enhancements to the financial framework that supports the long-term sustainability of the Municipality.

- Filed an application with NS Regulatory Appeals Board to change the East Hants Water Utility rates effective April 1, 2026. The request was approved by the NSRAB and sets rates for the next three years.

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

- Presented an Incident Reporting and Claim process training session for I&O staff
- Began a review of incident risk and exposure to identify gaps in onboarding, document management, and records storage.
- Incident management was a key focus this year, resulting in an update to our incident management response tools and improvement of our major incident record-keeping.
- A staff member chaired the NSFM Municipal Insurance Committee, which monitors and supports the insurance program used by many municipal entities.
- Council participated in a familiarization tour of key municipal infrastructure and assets.
- Council participated in Conflict of Interest training in 2025.

Manage the evolution of solid waste service delivery.

- The key focus of our Solid Waste Program this year was the transition in December 31, 2025 to Extended Producer Responsibility (EPR). EPR makes those who produce and sell packaging and paper responsible for the recycling of those items, both financially and operationally. Our community transitioned to this new program well, with an additional 60 tonnes recycled within the first four months.

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:

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

- Received a $150,000 Provincial Recreation Facility Capital Grant to support the development of Kiln Creek Park.
- Received a $100,000 Provincial Rink Revitalization Grant to support the East Hants Sportsplex roof replacement project.
- Council recieved a feasibility report on a splash pad in Mount Uniacke.
- Council supported the new East Hants Farmers Market cooperative to host three pop-up markets at the Sportsplex.

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

- Launched Roller Skate Disco Night, which quickly became a popular community event, supporting local recreation and social engagement.
- Held community engagement sessions as part of the Recreation Facilities Master Plan, providing opportunities for residents to share feedback and help inform future recreation planning.
- Provided grants to not-for-profit tourism operators and community-based organizations supporting tourism attractions and facilities.
- Hosted Minister Timothy Halman at the Walton Lighthouse to highlight the 2024 lighthouse relocation project.
- Hosted a Volunteer Fair to support volunteer recruitment for local community organizations.

Enable the growth of the affordable housing stock in East Hants.

- Council approved a Municipal Housing Strategy in October 2025.
- To support affordable housing and the Housing Accelerator Fund, East Hants is waiving building permit fees for accessory dwelling units (ADU's) until the end of 2026. ADU's provide flexible housing for family members or rental opportunity.
- Council made changes to the Land Use Bylaw to facilitate the construction of ADU's.

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

- Presented a Key to the Municipality to Wyatt Sanford in recognition of his achievements, including winning a bronze medal in boxing at the 2024 Summer Olympics.
- Supported the East Hants Wellness Expo, held in partnership with Nova Scotia Health at the East Hants Sportsplex.
- Hosted the annual Explore Your Own Back Yard event at Burntcoat Head Park, encouraging residents and visitors to discover local attractions and experiences.
- Celebrated Wetland Appreciation Day at the Fundy Tidal Interpretive Centre in collaboration with Ducks Unlimited, promoting awareness of local wetlands and their environmental importance.

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

- Advanced municipal planning for future growth and development through a comprehensive review of planning documents supported by public engagement and research, resulting in approvals of the Mount Uniacke and Lantz Secondary Planning Strategies.

Strengthen infrastructure resilience and align Emergency Management Operations planning with new provincial mandates to improve community preparedness.

- Organized a community event during Emergency Management Week to promote emergency preparedness, bringing together emergency response partners, local fire departments, and Sipekne'katik Emergency Management.
- Discussions are underway about East Hants joining the Colchester, Truro and Stewiacke Regional Emergency Management Organization in 2026.
- Supported further stormwater upgrades to safeguard the Aquatic Centre from future flooding.

Support the long-term planning of the East Hants Fire Service and policing services.

- Staff participated in quarterly meetings of the East Hants Fire Service Association Chiefs.
- Council provided each of the six rural departments with $100,000 grants to support the purchase of new equipment. Maitland and Kennetcook were provided the grants in 2025/2026; with Noel and Gore in 2024/2025 and more will continue in 2026 and 2027.
- Council supported the Fire Training Facility in Elmsdale with a $20,000 grant for painting of the facility.
- Council established the following policing priorities as part of its Annual Performance Plan: road safety, community engagement, proactive criminal and drug enforcement, and improved data to support decision-making.
- East Hants has supported our Police and Fire services as the Province conducts their comprehensive Police and Fire Service reviews. This work is ongoing.

Strong Community Continued

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

Objectives:

Develop a flood mitigation strategy for East Hants Growth Management Areas.

- The Paley Brook Flood Mitigation Study was finalized and presented to Council, while the Barney Brook Flood Mitigation Study was awarded and substantially completed. Together, these studies identify flood risk areas and provide recommendations for mitigation measures on public lands and within public spaces.

Create a Climate Action Plan for more resilient communities (prevention, adaptation and mitigation).

- Advanced a community-wide conversation as part of the Municipal Climate Change Action Plan Update on actions to protect people, property, and special places from extreme weather and climate change impacts.
- Participated in Clean Foundation's Community Climate Capacity Program Community of Practice, the Community Climate Capacity Summit, and the Federation of Canadian Municipalities' Climate Ready Plans and Processes Community of Practice to support ongoing climate planning and capacity building.

Economic Prosperity

Strategic Goal: To grow investment by attracting new businesses to the area, supporting existing local businesses and attracting and developing workforce talent.

Objectives:

Attract, retain and support businesses, workforce and commercial investment.

- Attracted the Mass Timber Company to the Elmsdale Business Park, securing a $215 million investment in a 170,000+ sq. ft. manufacturing facility that will create long-term jobs and strengthen Canada's mass timber and advanced construction sectors.
- Worked with over 56 prospective businesses looking to locate into East Hants.
- Staff supported 77 local businesses with business challenges or opportunities.
- Completed 18 Marketing and Advertising Campaigns focused on attracting business and investment into East Hants and supporting local businesses with access to programs, resources and support.
- Provided guidance and business planning support to 8 entrepreneurs, contributing to the successful launch of 3 new businesses in 2025.
- Hosted a Business Breakfast for the East Hants business community, where the Warden and Chief Administrative Officer shared updates on the municipal budget, Council priorities, and other municipal initiatives while connecting with local business leaders.

Plan for and develop future commercial, industrial and business park land.

- Completed conceptual planning for Phase 7 of the Elmsdale Business Park and initiated preliminary site work.

Explore investments in local and regional transit that support accessibility, workforce and investment attraction and connecting people to essential services.

- Council reviewed financial options for project implementation and directed staff to undertake public engagement across the Municipality to gather input on a proposed public transit service, to be completed in 2026–2027.

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

- Finalized secondary planning strategies for the fast-growing communities of Mount Uniacke and Lantz to guide future growth, land use, development, and future service needs, providing a framework for how these communities may evolve over time.

Promote and grow commercial districts (village core, mixed-use zones, etc.)

- Completed the first annual Business Climate Survey in partnership with the Chamber of Commerce to gather feedback from local businesses.
- To encourage commercial development and much-needed rental housing in village centres, Municipal Council approved amendments to the East Hants Official Community Plan in June 2025, allowing up to 16 as-of-right dwelling units when combined with commercial development.

Build resilient communities through the encouragement of social and public infrastructure (education, health and community services).

- Council leased additional space in the Lloyd E. Matheson Centre to Nova Scotia Health services.
- Continue to promote and provide market information to government and community services to advance local opportunities.

Support local businesses in the tourism industry grow their products, services and experiences.

- Hosted a tourism networking and development event in the Fundy Shore Region to promote industry connections and growth.

Burntcoat Head Park

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.

Lead Sampling Program

In 2025/2026 14 water samples were collected from the Regional Water System and 8 from Shubenacadie. All samples were below the maximum acceptable concentration amounts for lead and copper, as outlined by Health Canada for drinking water.

Waste Management Centre

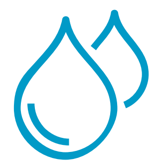
The Waste Management Centre (WMC) is open six days a week and welcomed over 14,000 residential vehicles in 2025/2026 (1300 more than the previous year) to dispose of garbage, recycling and organics.

The WMC managed 2,005 tonnes of organics this year. The majority of the material comes from our curbside green cart program. The material was then transported from the WMC to the GFL Cumberland 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. Due to changes in Extended Producer Responsibility regulations for the blue bag program, East Hants material was moved to the Halifax processing facility in January 2026. This year over 1,070 tonnes were managed alongside 437 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 2565 tonnes in 2025/2026.

1.2 billion litres of drinking water



1.8 billion litres of wastewater treated

2,000+ tonnes of organics

1,000+ tonnes of recycling

2,500+ tonnes of construction debris

Solid Waste Program

East Hants remains a strong leader in waste diversion, thanks to the ongoing efforts of both our solid waste team and our 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—for today and for the future.

The Province's transition to Extended Producer Responsibility (EPR) for printed and paper packaging as of December 2025 increased options for inclusion to the recycling system. Additionally, municipalities had the option to provide the services for collection and transportation under contract, or opt-out and allow the industry-led organization, Circular Materials to do so. East Hants opted to enter into a contract with Circular Materials to ensure a consistent and responsive system remained. Residents have responded positively to the changes with more than 60 tonnes of additional material processed in the first 4-months, compared with the same time the year prior.

In 2025, the Solid Waste team shared educational materials and hosted community events like the Household Hazardous Waste drop-off, Paper Shred Day, and the annual compost giveaway. Additionally, staff ensured 37 illegal dumpsites were cleaned-up, which included the removal of household waste and construction debris from properties across East Hants.

Education & Outreach in the Community
In 2025, 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, and set up educational booths at local grocery stores. More than 40% of households use Waste Wizard reminders, and residents searched the "What Goes Where" tool 24,300 times in 2025/2026.

Planning & Development

In January 2026, Council initiated the 2026/2027 review of the East Hants Official Community Plan, building on key planning studies completed in the previous fiscal year, including the Housing Strategy, the Uniacke Secondary Planning Strategy, and the Lantz North Secondary Planning Strategy. As part of the review process, Council also launched two additional studies: the Uniacke Water and Wastewater Feasibility Study and the Enfield Secondary Planning Strategy.

During 2025/2026, Council continued to strengthen development and infrastructure planning by approving amendments to the Subdivision Bylaw requiring stormwater management plans for developments that include tentative subdivision plans. Council also supported housing growth and economic development through the redesignation and rezoning of land in Lantz to permit townhouse development aimed at improving housing access for employees of the Shaw Brick plant.

Community Building by the Numbers

- 312 new dwelling units created.
- 101 final plans of subdivisions approved, creating 273 new lots.
- 258 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 services purposes.
- 14 new road listings (6 new municipal, 8 new private roads/ named driveways, 1 extension of a private road, 2 extensions of municipal roads).
- During the reporting period, 22 planning applications were received. A total of 12 applications were approved, three were refused, and nine remained in progress as of March 31, 2026.

Building & Fire Inspection

- 490 Building & Development Permits issued, totaling $120,052,559 in estimated construction value.
- 2,126 Building Inspections completed.
- 242 Fire Inspections.

Municipal Housing Strategy

In October 2025, East Hants Council approved a new municipal housing strategy. The strategy was developed over the previous year by a working group that included representatives from the development industry, non-profit housing organizations, the East Hants Chamber of Commerce, Municipal Council, and the public.

The intent of the strategy is to better understand housing trends and needs in East Hants and identify priority strategies. From those 16 priority strategies, short, medium and long-term actions were identified that can be taken to enable additional housing to be built. Monitoring and reporting mechanisms are also outlined in the Strategy. In total, 30 Action Items were identified.

Priority Strategies

- Increase opportunities for special care housing.
- Provide more options for people to live in the rural areas of East Hants.
- Investigate how the location of housing can take advantage of a new transit service.
- Increasing the use of manufactured housing.
- Review lot size requirements to determine if smaller lot sizes are possible.
- Increasing density in the Village Core (VC) Zone.
- Options for bonus and inclusionary zoning.
- Take action to create more opportunities to build accessory dwelling units through a review of municipal regulations.
- Advocate for federal & provincial government action regarding housing.
- Utilize surplus property for affordable housing.
- Take action to create a tax relief program for non-profit organizations that provide housing in East Hants.
- Provide incentives to reduce energy poverty.
- Investigate a discounted fare program for a future transit service.
- Address homelessness through advocacy to senior levels of government and review of municipal regulations.
- Attract non-market housing development to East Hants.
- Build Capacity within the Municipality and Community to address housing needs.

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 5000 meters of walkways and trails.

Activities of note in 2025/2026 include:

- Completed Kiln Creek Park that includes an accessible playground, asphalt walkways, a basketball court and 2 pickleball courts.
- Constructed Paley Brook Community Park with a playground and greenspace.
- Completed the Walton Water Access providing boat or water access for the community.
- Completed ongoing playground inspections, repairs and maintenance (including the recently acquired park in Belnan with the transfer of land ownership from the Province).
- Continued to work on Active Transportation connectivity with the initial development of an AT connector from Highway 214 to the Nine Mile River with plans for completion in 2026/2027, future connection will lead up to Kiln Creek and through Lantz.

Open Space

In 2025/2026, the Municipality continued to enhance local open space parcels through developer contributions and land acquisitions. A total of $56,000 was collected from new developments, which will be used for future parks, playgrounds and trail development. The Municipality purchased 34.4 acres of land in Enfield for future recreational requirements.

Buildings

Renovations at the Fundy Tidal Interpretive Centre included new vanities and sinks in the washrooms, new epoxy floors throughout the building and a new front step leading in the main entrance.

Aquatics

The East Hants Aquatic Centre continues to be a valuable regional facility in the Province, hosting open swims daily and delivering high quality learn to swim and leadership programming to the community.

Staffing levels are at an all time high and key partnerships remain strong with the Kids Action Program, East Hants Youth Links, the East Hants Stingrays and the East Hants Family Resource Centre.

- Close to 400 grade 3 students from 10 different schools attended Swim to Survive, teaching elementary school children basic swimming and water safety skills.
- 2,400 annual enrollment for swimming lesson programming.
- Our Aquatic Leadership programming had 159 registrants. Due to the number of certifications issued, the Aquatic Centre was issued a Year-Round Affiliate Member with the largest lifesaving program in their region.
- 250 annual membership holders.
- Five new aquafit classes were added, offering options for seniors and general fitness.

East Hants Sportsplex

In May 2024, the Municipality officially took over day-to-day management of the East Hants Sportsplex, marking a new chapter in the facility's operation. Since then, the Municipality has continued to make improvements to the service delivery at the complex. New drop-in programs including shinny hockey, softball, fitness classes and senior-focused activities, as well as free turf times and free public skates increasing community access to recreational opportunities.

The Municipality hosted three Roller Skate Music Nights, targeted towards families, teens and adults on the Keith Miller Arena dry pad over the summer and purchased 66 pairs of roller skates and helmets for rentals funded by the Provincial Active Community Fund. The Sportsplex welcomed approximately 600 visitors each day during Tide Fest in July and became the home rink for the East Hants Senior Penguins, a team in the province's new Senior A Hockey League.

Other major events:

- Ettinger-Smith Hockey Tournament
- SEDMHA Tournament (Shearwater East Dartmouth Minor Hockey Association)
- U7 Hockey Jamboree
- Senior A League games
- Tide Fest
- East Hants Farmers Market
- Triveeni Festival
- Don McCooyeye - Easter Event
- Ritchie Gilby Memorial Car Show


INSTRUCTOR
WELCOME TO THE PLAYBOX
EAST HANTS
PLAYBOX

Community Recreation

Community Recreation continued to expand programming across the Municipality in 2025, introducing new outdoor recreation opportunities, guided hikes, arts and crafts, and additional sports opportunities. As East Hants continues to grow, the Municipality remains committed to expanding recreation opportunities that support active, connected communities.

- Purchased 12 new inclusive Skating Aids funded through the Provincial Active Communities Fund.
- Learn to Skate program put through over 200 grade 2 students from schools across East Hants. Skating equipment was loaned to those who did not have skates and/or helmets. Took place at the East Hants Sportsplex and Sackville arena.
- A variety of fitness classes were offered each week, including new Pilates classes introduced this year.
- Drop-in activities at the Sportsplex included: Golf Driving Range, Co-ed Hockey Shinny, Co-ed Softball, Child & Youth Stick & Puck, Pickleball, Open Gym.

Program Partnerships:

- Run & Tumble – East Hants Family Resource Centre.
- Walk & Roll – Colchester East Hants Senior Clinic.
- Wellness Walks: Northern Zone Mobile Health & Wellness Team.

Community Recreation programs saw strong participation throughout 2025. In-Service Day Camps and the March Break Splash Camp reached full capacity, while free Open Gym sessions in Rawdon and Mount Uniacke provided accessible recreation opportunities for families year-round.

Active living programs remained popular, with strong participation in weekly Drop-In Pickleball across the Municipality. The Corridor program welcomed up to 30 participants weekly, while rural programs in Mount Uniacke and Hants North continued to grow. Intro to Pickleball programs reached capacity and generated waitlists in both communities.

Youth sport programs, including All Sorts of Sports and Ball Hockey, maintained steady enrollment across Mount Uniacke, Hants North, and the Corridor. Monthly Senior Socials at the East Hants Aquatic Centre attracted 15–30 participants per session, supporting active, healthy, and connected communities.

Funding was secured through the CCRCE Health Promoting Schools – Community Use of Schools Fund, with allocations of $2,000 each for Corridor and Mount Uniacke projects. In addition, the Municipality received $150,000 through the Provincial Recreation Facility Capital Grant to support the development of Kiln Creek Park.

Community Development

In 2026, the Municipality hosted a Community Halls Connect event for volunteers who operate and maintain local facilities. The event drew volunteers from across the region to discuss project planning, funding, and available resources including a representative from the Province and lots of time for sharing ideas.

East Hants also collaborated with the Community Health Board and the Fundy Region of Nova Scotia Department of Communities, Culture, Tourism & Heritage to host Funding Forward at the Milford Recreation Centre – an evening of grant funding opportunities for all types of community groups and volunteers with multiple presenters and lots of information sharing and networking.

Volunteer Awards

Each year, East Hants recognizes and celebrates very important resources in our communities – 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 helping a friend or neighbour, they have made a difference.

The East Hants Volunteer Awards Dinner took place on May 2, 2025, at the Noel & District Fire Hall. 18 volunteers were recognized.

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 on several projects to help make their community a better place in which to live. The award is based on the evaluation of the overall impact their contributions have had on their community. The 2025 Recipient was Katie Hines.

The 2025 Volunteer Award recipients (pictured above, back row to front row, left to right) were: Terry Isenor, Trevor Hebb, Joel Rines, Jim Bond, Ralph Wardrope, Lee Roulston, Arden Fillmore, Steve White, Nicole Smith, Elaine Singer, Valda Bardell, Elizabeth Hill, Katie Hines, Glenda Blackburn, Marjorie Thompson, Joyce Custance, Patricia Whidden, Becky Neil, Julie Ettinger

Hands-on Help

Our Community Development Coordinator is always happy to connect with groups to help them reach their goals. From one-on-one phone calls to attending a board meeting, community groups can count East Hants to meet them where they are to help get them to where they want to be!

Tourism

Tourism in East Hants stimulates economic activity, creates local jobs and builds community pride. East Hants welcomes thousands of visitors each year for many different reasons – to enjoy sports and adventure, explore natural attractions, experience the world's highest tides, visit friends and family, and more.

The Municipality administers the Tourism Grant program to support volunteer-run, not-for-profit tourism attractions. In 2025, grants helped fund the Walton Lighthouse, Lower Selma Museum, East Hants Tide Fest, and the Shubenacadie Tinsmith Museum, covering staffing, site improvements, maintenance, events, and other operating costs.

Two sites owned and directly operated by the Municipality, Burntcoat Head Park and the Fundy Tidal Interpretive Centre, welcomed over 98,000 visitors in 2025. Both sites saw growth, especially from welcoming cruise ship passengers on bus tour excursions. These sites create a stopping point for visitors, and employment opportunities for local residents.

Burntcoat Head Park is home to a delicate ocean floor ecosystem, and staff onsite provide guided tours to help visitors learn more about the ecology and history of the area. In 2025, through the Federal Habitat Stewardship Program, East Hants received $19,000 from Fisheries and Oceans Canada to support eco-tourism and protect habitat for the Atlantic Mud-Piddock.

Fundy Tidal Interpretive Centre

East Hants operates a designated Community Visitor Information Centre at the Fundy Tidal Interpretive Centre in South Maitland. In 2025, the site welcomed more than 17,000 visitors, with up to 200 people attending the free daily tidal bore interpretive talk during peak season. The Municipality also received $10,650 from the Nova Scotia Government to support visitor information services.

Growing our tourism industry through events

Events are an important part of why people visit East Hants. In 2025, Tourism Grant funding helped East Hants Tide Fest, and events were also hosted at Municipal sites to help create pride of place for residents and give visitors more to do in the area.

Burntcoat Head Park proudly hosts a world-class fine dining experience, Dining on the Ocean Floor. This bucket-list adventure took place on 8 separate dates in 2025, with local vendors coming together to host visitors from around the world.

Explore Your Own Backyard was hosted in September at Burntcoat Head Park, with over 600 attendees.

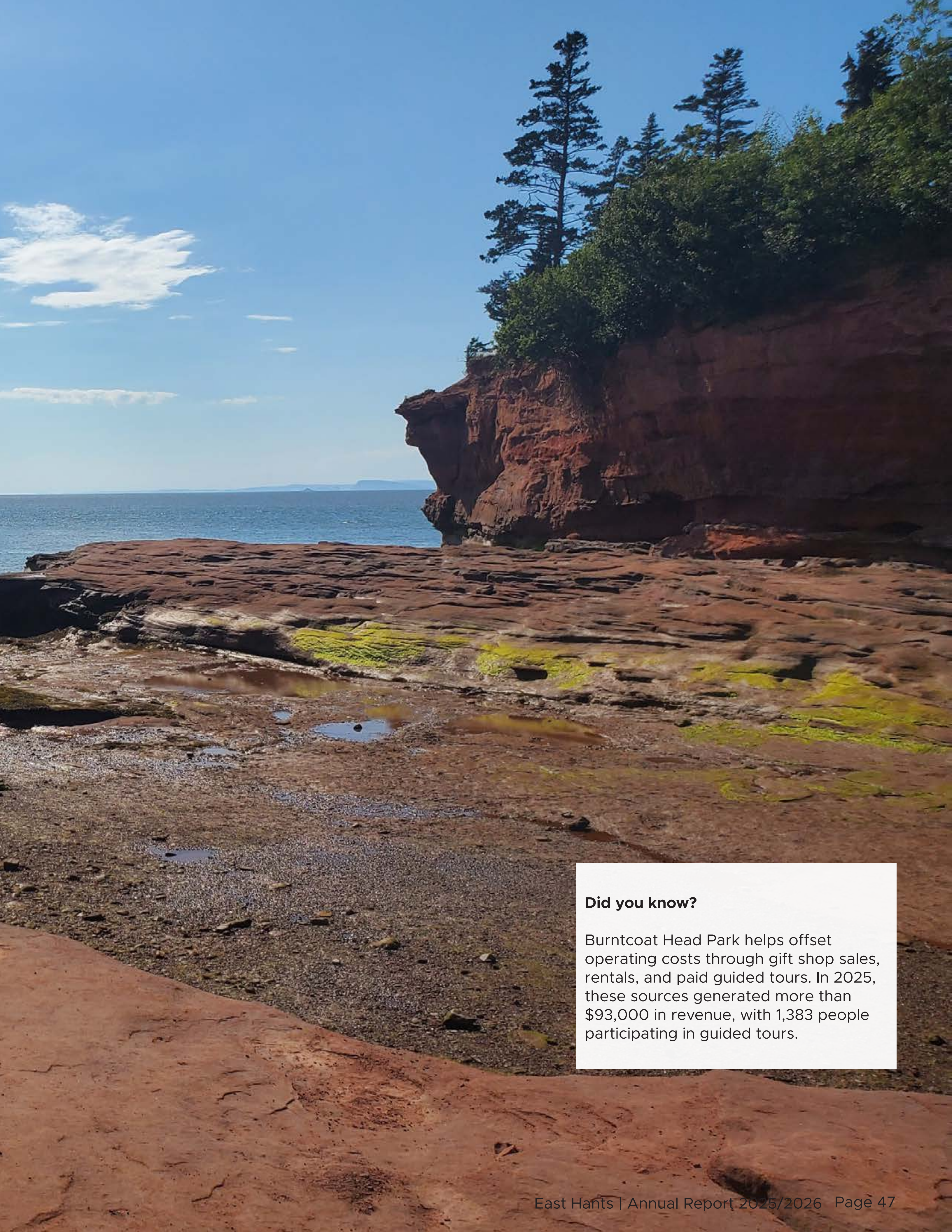
At the Fundy Tidal Interpretive Centre, an annual Wetland Appreciation Day invited locals and visitors to learn more about the significant wetland ecosystem onsite.

East Hants also hosted an annual tourism networking event for local tourism businesses and volunteers, building stronger connections with municipal staff, businesses, and Tourism Nova Scotia.

- Over 40 bus tour excursions were hosted in the past year at Burntcoat and Fundy Tidal Interpretive Centre.
- More than 1 in every 3 visitors came from outside Canada, with international visitors accounting for roughly 37% of all recorded guests.
- Visitors were recorded from every province and territory of Canada.
- Germany was the most common overseas country represented our guestbooks – visitors came from all corners of the globe, including Luxembourg, Slovenia, and Cape Verde.
- Visitors came from every continent except Antarctica!

*Facts from data recorded in the guestbooks at Burntcoat Head Park & the Fundy Tidal Interpretive Centre, May-October 2025.

Burntcoat Head Park



Did you know?

Burntcoat Head Park helps offset operating costs through gift shop sales, rentals, and paid guided tours. In 2025, these sources generated more than $93,000 in revenue, with 1,383 people participating in guided tours.

Public Safety

Emergency Management Operations

Emergency Management Operations (EMO) in East Hants is coordinated by the EMO Planning Committee, with representatives from the Municipality, Canadian 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, and evaluate the Emergency Management Plan.

In 2025, the Municipality continued to strengthen emergency preparedness, community safety programming, and partnerships with response agencies. Efforts this year focused on increasing public awareness, and improving emergency response coordination.

In response to prolonged drought conditions in 2025, the Municipality worked with the Province of Nova Scotia and local partners to support residents affected by water shortages and service disruptions. Efforts included distributing bottled water, coordinating access to bulk water from the East Hants Aquatic Centre, sharing public information and preparedness messaging, and monitoring conditions throughout the season to help ensure reliable access to safe drinking water.

The Municipality also expanded its community outreach and public education initiatives by hosting three Senior Safety events focused on emergency preparedness, fraud prevention, fire safety, and personal well-being for older adults. In addition, East Hants hosted a Community Safety Day at the East Hants Sportsplex, bringing together emergency responders, community organizations, and residents for demonstrations, educational activities, and safety awareness programming.

East Hants continues to participate in regional emergency preparedness and training opportunities to strengthen local readiness and coordination with partner agencies during emergency events. Discussions are underway to see East Hants join our Colchester, Truro and Stewiake partners in a Regional Emergency Management Organization.

Municipal Compliance & Animal Control

Dog Control Services returned to an in-house municipal model following the SPCA agreement’s conclusion on March 31, 2026. The Municipality secured kenneling services, purchased a dedicated transport vehicle, acquired additional operational and safety equipment, and expanded staffing to include after-hours coverage and a call service.

In 2025, 340 dog tags and 2 kennel licenses were issued, with approximately 10% of dogs registered in East Hants. The Municipality also transitioned from annual tags to lifetime tags effective January 1, 2026.

During the reporting period for Municipal Bylaw Compliance, 123 complaints were investigated, 83 cases were closed, and 40 remain active. Additional reporting includes 94 dog control complaints investigated by the SPCA (calendar year), 28 online complaints received, and 5 after-hours calls, none requiring immediate action.

East Hants Fire Service

Residents of East Hants receive fire and emergency response from the 13 volunteer departments that make up the East Hants Fire Service Association (EHFSA), an independent association that collaborates with the Municipality. These departments responded to approximately 2,300 calls in 2025/2026.

The Municipality supports all departments through risk management with a dedicated advisor and provides independent bookkeeping services to 11 of the 13 departments. We are participating in the Provincial Fire Service review in order to support our departments to be ready for new Provincial regulations being proposed.

All volunteer fire departments must meet East Hants' annual registration requirements, be registered with the Registry of Joint Stock Companies, and adhere to the Municipal Financial Guidelines for Volunteer Fire Departments.

Fire Fighter Long Service Awards

The Municipality recognizes those firefighters that have achieved 10 or 15 years of service with a municipal service medal. Fire Chiefs may also nominate a member of their department for a Canadian Volunteer Fire Service Association Municipal Long Service Award medal for 30, 50 and 60 years of service, with long-service bars awarded for 35, 40, 45, and 55 years of service. Thank you to all recipients for your service and all you do for our communities.

- Burten Friesan - Noel District Volunteer Fire Dept - 10 Years
- Phil Hadley - Noel District Volunteer Fire Dept - 10 Years
- Glenn Haflpenny - Uniacke & District Volunteer Fire Dept - 10 Years
- Ryan Nackeab - Uniacke & District Volunteer Fire Dept - 10 Years
- Ryan Maclean - Elmsdale Fire and Emergency Services - 10 Years
- Walter Penner - Noel District Volunteer Fire Dept - 15 Years
- Rod MacLeod - Milford & District Volunteer Fire Dept - 15 Years
- Jeff Bond - Rawdon District Volunteer Fire Dept – 30 Years
- Lee Roulston - Rawdon District Volunteer Fire Dept – 30 Years
- Todd Pepperdine - Enfield Volunteer Fire Dept – 35 Years
- Kevin MacLellan - Milford & District Volunteer Fire Dept – 40 Years
- Leroy Burns - Kennetcook District Fire Dept – 50 Years
- Arden Fillmore - Elmsdale Fire and Emergency Services – 50 Years
- Ralph Wardrope - Milford & District Volunteer Fire Dept – 50 Years

Fire Services Grants

Each year, the Municipality provides financial support to the 13 fire departments serving our communities. The primary source of funding is operating levies collected through property taxes. For urban departments, levy rates range from $0.14 ($0.134 in Uniacke) to $0.19 per $100 of assessment. Rural departments, which have a smaller assessment base, are funded at $0.21 per $100 of assessment, except Rawdon Fire at $0.22 per $100 to support needed infrastructure and equipment. Through the Fire Department Funding Policy, Council also provides annual operating grants to rural departments. In 2025/2026, $138,274 was distributed to the six rural fire departments: Maitland, Noel, Walton, Gore, Kennetcook, Rawdon and Brooklyn. Funding is summarized below.

Fire Department	Fire Levy Collected & Disbursed	Annual Operating Grant/Support	Total
Enfield	$897,048		$897,048
Elmsdale	672,986		672,986
Lantz	513,039		513,039
Milford	207,914		207,914
Shubenacadie	300,112		300,112
Maitland	146,090	23,271	169,361
Noel	159,900	23,784	183,684
Walton	49,396	18,644	68,040
Gore	106,322	21,334	127,656
Kennetcook	118,706	21,977	140,683
Nine Mile River	266,864		266,864
Rawdon	191,915	24,962	216,877
Mount Uniacke	863,373		863,373
Brooklyn	90,335	4,302	94,637
Fire Service Risk Management		17,136	17,136
WCB Premiums		28,667	28,667
Training & Education		21,710	21,710
Training Facility in Noel		21,454	21,454
Rural Fire Capital Fund Grant		100,000	100,000
Total	**$4,584,000**	**$327,242**	**$4,911,242**

Message from the East Hants District RCMP

East Hants District RCMP continues to work closely with residents, community partners, and municipal leaders to support a safe and welcoming community. While policing activity has evolved alongside population growth and changing community needs, our focus remains on prevention, visibility, and addressing concerns early— before they become emergencies. This message provides an overview of our priorities, initiatives, and ongoing efforts to support public safety and well being in East Hants during the 2025/2026 fiscal year.

We would like to thank the residents of East Hants, community partners, and municipal leadership for their continued support. Keeping our communities safe is a shared responsibility, and strong relationships between police and the community play an important role in the work we do every day.

Over the past year, the East Hants District RCMP experienced a 9.2% increase in police occurrences compared to the previous year. These occurrences include calls for service and reportable incidents such as investigations, traffic enforcement, collision responses, and efforts to preserve peace and protect property. They do not include school presentations, community outreach, prevention programs, or many other proactive policing activities. Much of the RCMP's work occurs before issues become emergencies and is therefore not reflected in occurrence statistics. As East Hants continues to grow and remains closely connected to the Halifax Regional Municipality, demand for police services is expected to increase. The East Hants District RCMP remains committed to public safety while working closely with the community it serves

Our policing efforts during the 2025/2026 fiscal year were guided by the East Hants District RCMP Annual Performance Plan (APP). The APP reflects local priorities shaped through engagement with Municipal Council and community feedback. While our core responsibility is always to keep the public safe, the APP helps guide additional focus on areas of importance to East Hants. The 2025/2026 APP priorities were Community Engagement, Road Safety and Proactive Criminal and Drug Enforcement.

Community engagement remains the foundation of effective policing in East Hants. Members strive to be visible and approachable not only when responding to calls, but through everyday interactions, including attending community events and meetings, participating in local initiatives, delivering school and public safety presentations, and conducting preventative patrols. These efforts focus on education, prevention, and relationship building, contributing to long-term community safety.

Many members live in East Hants or nearby communities, and several volunteer their time outside of work with youth teams, community groups, and local organizations. They are part of the community both on and off duty. Members also regularly attend municipal meetings and participate in public forums and town hall style discussions.

These opportunities allow police to listen to concerns, understand local issues, and work with residents and partners to address them in meaningful ways.

Road safety remains a key concern for residents. The East Hants District RCMP is committed to improving road safety through enforcement and education. Members regularly conduct targeted initiatives, including speed enforcement patrols and impaired driving checkpoints, often in partnership with regional traffic enforcement teams. These initiatives help reduce risky driving behaviours while educating the public on the legal, financial, and physical consequences of traffic offences. Road safety education also includes ongoing youth outreach on pedestrian and bicycle safety. In addition, the RCMP continues to work with partner agencies responsible for road design and infrastructure to support long-term safety improvements.

Annual Policing Costs	Amount
RCMP Officer Costs	$6,146,104
RCMP DNA Case Expenses	23,806
RCMP Prosecution Expenses	13,238
RCMP Shared Services	335,755
RCMP Station (net of rent) Rawdon/Mt Uniacke	35,263
Total	**$6,554,166**

Proactive criminal and drug enforcement is another important priority. Through intelligence led policing, targeted patrols, and collaboration with specialized RCMP units and community partners, members work to identify and disrupt criminal activity and address drug related harm. These proactive efforts are aimed at preventing crime, reducing repeat incidents, and improving overall community well being.

This year brought several staffing changes within the East Hants District RCMP, with members transferring both into and out of the detachment. New members take time to learn the community and its unique needs, while also bringing valuable experience and perspectives from previous postings that strengthen the team and support continuous improvement. We were pleased to welcome new members and thank those who transferred to new assignments for their continued service.

We also welcomed a new Police Service Dog, Tess, who joined the team following the well deserved retirement of Police Service Dog, Kane. Kane's years of dedicated service to public safety are sincerely appreciated, and Tess is already becoming a valued member of the unit as she begins supporting police operations within the community.

The East Hants District RCMP remains committed to analyzing crime and operational data and sharing it with Municipal Council to identify trends, guide decision-making, and support our shared goal of building a safer community. Thank you to the Municipality of East Hants and its residents for your continued support. By working together through strong relationships, prevention, and proactive policing, we will continue building a safe and welcoming East Hants for everyone.

Staff Sergeant
Mike Balmaceda
East Hants District RCMP Commander

Treasurer’s Report 2025/2026

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, 2026.

The 2025/2026 financial cycle began in fall 2024 with the development of the operating, water utility, and capital budgets. During business planning, staff identified efficiencies and cost savings while ensuring effective service delivery and sustainable programs for residents, businesses, and visitors of East Hants. The general operating budget, including area rates, was approved by Council at approximately $51 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 1.5%, Council approved a decrease in the general tax rate in 2025/2026 to minimize the general residential tax burden for homes.

During 2025/2026, Council invested more than $6.8 million in the Municipality's sustainable infrastructure. These investments included the Highway 2 crosswalk in Enfield, the Centre Rawdon Community Park, a new conferencing and voting system for Council Chambers, the Shubenacadie water production well, wastewater collection upgrades in Lantz, the Sportsplex revitalization project, and Kiln Creek Central Park.

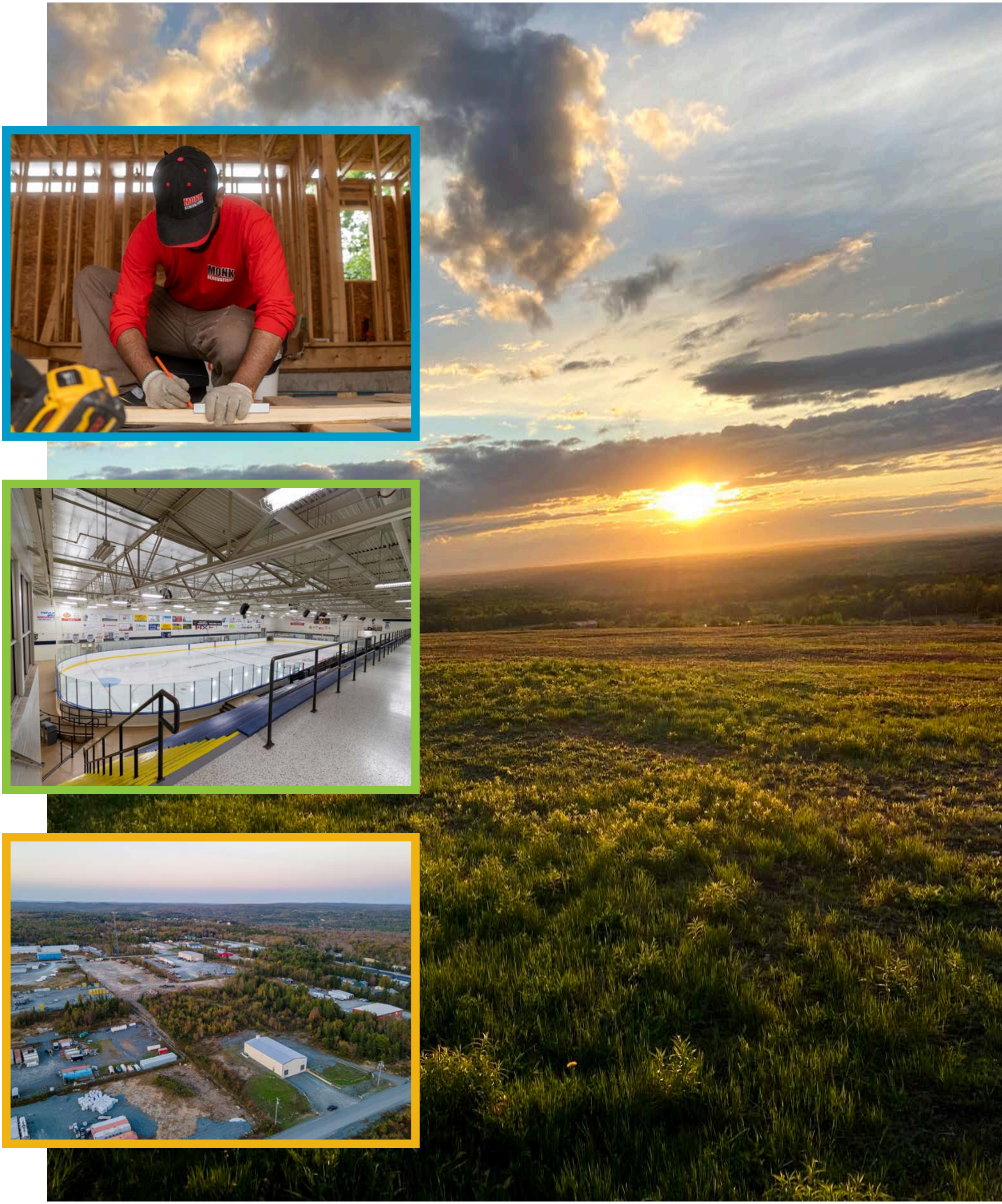
This report includes information from the 2024/2025 provincial financial indicators results report. The indicators present a general picture of the Municipality's financial condition and indicate the strengths, trends and risk areas where municipalities should focus. The data is a year behind other data 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 2024/2025.

Consolidated financial statements present the financial position and operating results of the Municipality as a whole. As outlined in the Financial Results section, the Municipality of East Hants' consolidated statements include four funds: Capital, Operating, Water Utility, and Reserves. This section explains budget-to-actual variances, including planned and unplanned reserve transfers, at both the consolidated level and 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.

Wade Tattrie

Wade Tattrie, CPA, CA
Director of Finance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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 2025 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 1.5% increase for 2025, 95% of the residential assessment increase was related to an increase in market value of existing properties, including 281 new dwellings and renovations of others.

	2025/2026	2024/2025	2023/2024	2022/2023	2021/2022
Number of Taxable Properties	15,911	15,690	15,375	15,099	14,854
Residential Assessment (000's)*	2,624,376	2,408,428	2,171,709	1,876,332	1,703,625
Resource Assessment (000's)*	73,874	71,548	61,841	56,851	55,084
Commercial Assessment (000's)*	228,305	199,803	166,763	145,629	149,537
Residential/Commercial Split	92.2%/7.8%	92.5%/7.5%	93.1%/6.9%	93.0%/7.0%	92.2%/7.8%
Exempt Assessment (Assessment Act) (000's)*	140,525	138,680	129,438	127,382	112,477
Exempt by Municipal Bylaw (000's)*	20,352	14,872	13,569	12,988	27,164
Farm Acreage	36,589	36,527	36,579	36,450	36,779
Forest Acreage < 50,000 Acres	163,958	166,317	167,358	169,009	170,937
Forest Acreage > 50,000 Acres	56,160	56,160	56,252	56,465	56,465
Uniform Assessment (000's)*	2,698,681	2,420,791	2,099,296	1,914,385	1,864,458

*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 2025/2026, including area rates, was approved by Council at approximately $51 million.

The individual rates for 2025/2026 compared to 2024/2025 were as follows (rates per $100 of assessment):

	2025/2026	2024/2025
General tax rate - Residential/Resource	$0.795	$0.800
General tax rate - Commercial/Business Occupancy	2.570	2.570
Urban service rate (Enfield, Elmsdale, Lantz) – Residential	0.070	0.070
Urban service rate (Milford) - Residential	0.380	0.360
Urban service rate (Shubenacadie) - Residential	0.190	0.190
Urban service rate (Enfield, Elmsdale, Lantz) - Commercial	0.625	0.625
Urban service rate (Milford) – Commercial	1.200	1.200
Urban service rate (Shubenacadie) - Commercial	0.625	0.625
Streetlights - Mount Uniacke	0.020	0.020
Streetlights - Rawdon	0.043	0.043
Wastewater Management Fee (rate per cubic metre of water)	2.40	2.40

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.

	2025/2026	2024/2025	2023/2024	2022/2023	2021/2022
Property Tax Rates (per/$100 of Assessment)					
Residential/Resource Rate	$0.7950	$0.8000	$0.8100	$0.8500	$0.8507
Percentage Change	-0.63%	-1.23%	-4.71%	-0.08%	0.00%
Commercial Rate	$2.57	$2.57	$2.57	$2.60	$2.60
Tax Revenue					
Residential/Resource	$21,420,563	$19,814,289	$18,070,886	$16,423,062	$14,954,466
Commercial	$5,828,959	$5,177,837	$4,256,829	$3,828,266	$3,648,537
Other (GIL, Farm, Forest)	$449,106	$447,284	$428,079	$413,303	$406,880
Uncollected Taxes (per FCI)*	---	5.50%	5.40%	5.00%	4.10%
Deed Transfer Tax Revenue	$3,950,245	$4,284,226	$3,339,352	$3,363,546	$3,239,157

*FCI's not compiled for 2025/2026 and not finalized for 2024/2025

Deed Transfer Tax Allocation by District	2025/2026		2024/2025		2023/2024	
	Revenue	%	Revenue	%	Revenue	%
1 Enfield Centre	$472,644	12%	$695,722	16%	$438,614	13%
2 Elmsdale	432,461	11%	604,193	14%	441,707	13%
3 Nine Mile River -Belnan	317,827	8%	245,108	6%	226,814	7%
4 Shubenacadie-Indian Brook	152,853	4%	168,383	4%	121,410	4%
5 Maitland-Noel Shore	176,909	4%	201,414	5%	122,465	4%
6 North Lantz-Milford	453,571	11%	225,718	5%	75,530	2%
7 South Lantz	413,394	10%	789,949	18%	692,354	21%
8 Mount Uniacke-South Rawdon	477,374	12%	395,205	9%	351,973	12%
9 South Uniacke	644,644	16%	465,878	11%	388,624	12%
10 Enfield-Grand Lake	253,942	6%	264,262	6%	291,289	9%
11 Rawdon-Kennetcook	155,336	4%	228,395	5%	188,573	5%
Total:	**$3,950,955**	**100%**	**$4,284,226**	**100%**	**$3,339,352**	**100%**

Assessment CAP Program	2025/2026	2024/2025	2023/2024	2022/2023	2021/2022
Assessment Differential due to CAP Program Residential/ Resource (000's)	$1,228,000	$964,000	$497,000	$250,000	$178,000
Tax Rate Differential Due to CAP Program	$0.25	$0.22	$0.15	$0.10	$0.08
Restated Rate without CAP	$0.5464	$0.5761	$0.6625	$0.7527	$0.7724

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 2021, 2022, 2023, 2024 and 2025, assessments were capped at 0.3%, 5.4%, 7.7%, 3.2% and 1.5% 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 owners of newly built or renovated homes (not in the CAP) pay higher property taxes due to the CAP system.

Financial Results 2025/2026

East Hants Annual Report serves as an opportunity to communicate to partners, residents and local businesses regarding the Municipality's 2025/2026 financial and operational performance.

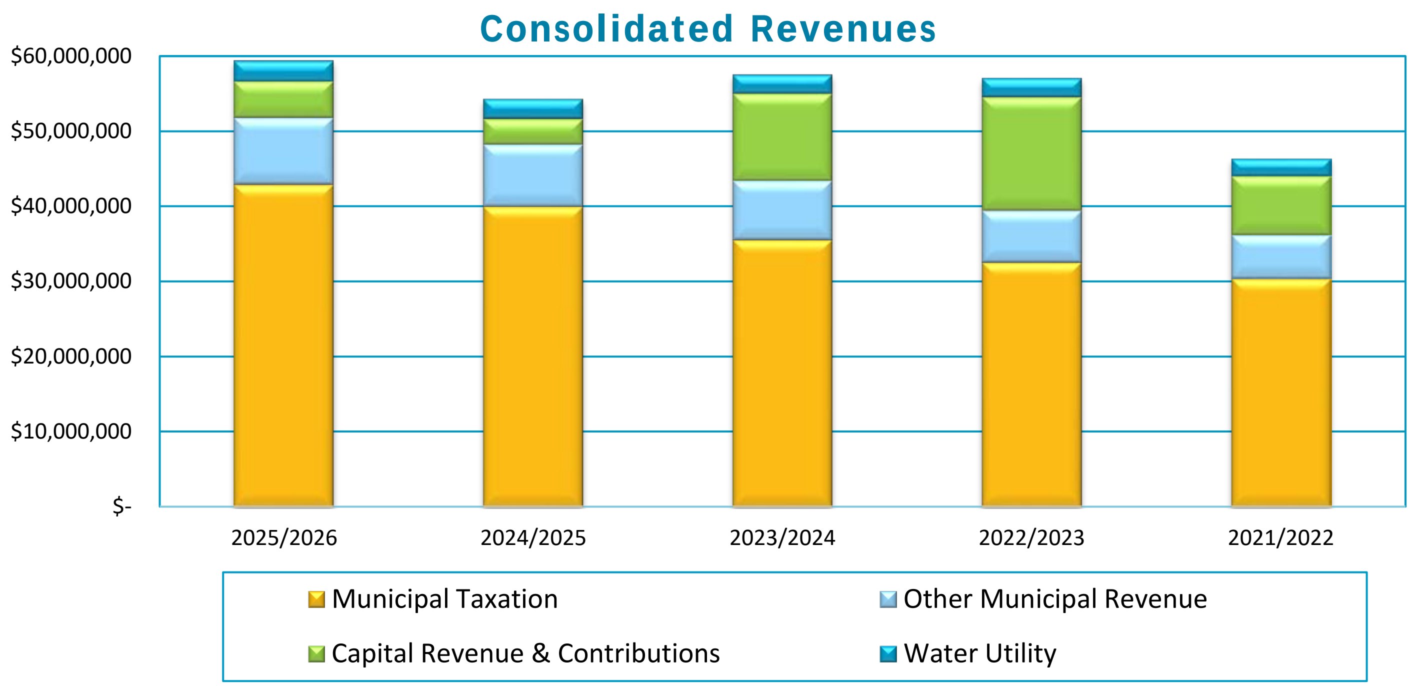
The 2025/2026 financial results are presented on a consolidated basis and by General Tax, Urban Service Rate, and Water Utility operations and reserves. This report explains budget-to-actual variances for each area and outlines the status of the three municipal reserve funds. The Capital Fund includes our investment in infrastructure, discussed under Investing in Our Infrastructure. Our financial reporting structure is shown below.

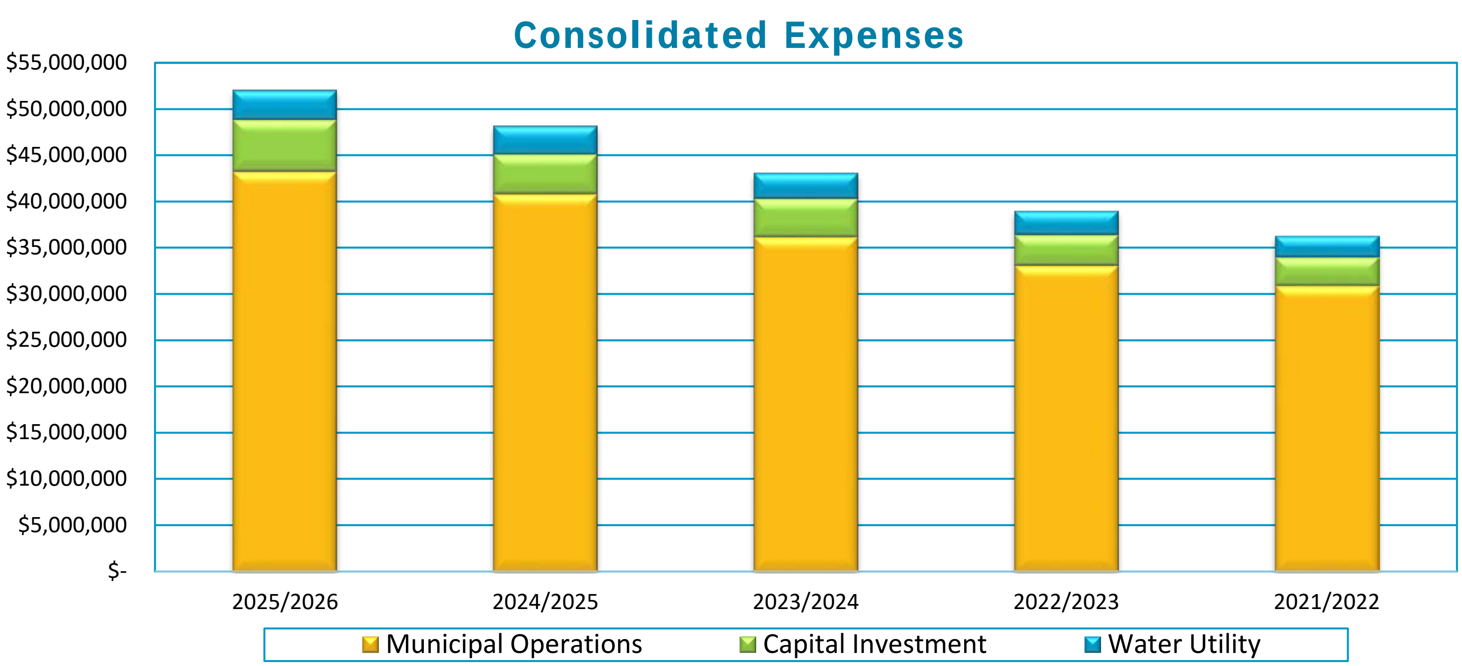
Consolidated Reporting

- **Capital Fund**
  - Investment in Infrastructure
- **Municipal Operating** (Operating Fund)
  - General Tax Rate
  - Urban Service Rate
  - Other Area Rates
- **Water Utility**
  - Operating
  - Capital
  - Reserves
- **Reserve Funds**
  - Operating Reserves
  - Capital Reserves
  - Obligatory Reserves

Consolidated Revenues and Expenses

The following charts represent the consolidated revenues and expenses for the Municipality for the previous 5 years:





Comparative Statement of Consolidated Revenues and Expenses

The following is a comparative summary of revenues by type and expenditures by function for fiscal 2025/2026. The financial statements include a detailed Consolidated Schedule of Operations by Function 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 2026**		**Actual 2026**		**Actual 2025**		**Budget to Actual Variance**	**Actual to Actual Variance**
Taxation	$42,488	75%	$43,159	71%	$40,269	74%	$671	$2,890
Sale of Services	2,543	4%	2,810	5%	$2,445	5%	267	365
Other Revenue from Own Sources	2,568	4%	4,920	8%	$4,765	8%	2,352	155
Government Grants - Operating	542	1%	872	1%	$749	1%	330	123
Water Utility	2,609	5%	2,754	5%	$2,631	5%	145	123
Revenue before Other	**50,750**		**54,515**		**50,859**		**3,765**	**3,656**
Government Grants - Capital	4,429	8%	4,429	8%	3,026	6%	-	1,403
Development/Other Contributions applied and gain on sale of TCA	1,660	3%	1,435	2%	368	1%	(225)	1,067
	6,089		**5,864**		**3,394**		**(225)**	**2,470**
Total Revenue	**$56,839**		**$60,379**		**$54,253**		**$3,540**	**$6,126**
Consolidated Expenses								
General Government	$9,307	17%	$8,747	16%	$8,259	17%	$(560)	$488
Protective Services	12,177	23%	12,317	23%	$11,659	24%	140	658
Transportation	2,637	5%	2,310	4%	$2,127	4%	(327)	183
Environmental Health Services	8,296	15%	7,872	15%	$7,012	15%	(424)	860
Environmental Development	3,557	7%	3,096	6%	$2,018	5%	(461)	1,078
Education & Social Services	8,225	15%	8,226	16%	$7,379	15%	1	847
Recreation and Cultural Services	7,840	14%	7,263	14%	$6,618	14%	(577)	645
Water Utility	2,208	4%	3,232	6%	$3,071	6%	1,024	161
Total Expenses	**$54,247**		**$53,063**		**$48,143**		**$(1,184)**	**$4,920**
Surplus (Deficit)	**$2,592**		**$7,316**		**$6,110**		**$4,724**	**$1,206**

Description	Amount
Variance from Budget to Actual - Consolidated Surplus	
General tax rate variance as per the General Operations section	$1,426,123
Urban service tax rate variance as per the Urban Service Rate section	135,748
Transfers (see Page 99)	2,257,857
Net loss on the sale/disposal of Municipal assets	(998,057)
Pension adjustment for the unamortized actuarial loss (Note 11 Financial Report)	(611,026)
Proceeds - tax sale surplus 2005/2006	78,386
Non-urban streetlights, variance to budgeted surplus	16,178
Water Utility variance as per the Water Utility section	456,711
Interest earned on capital reserves	1,991,394
Asset retirement obligation accretion	(16,631)
Principal payments General Fund - Local Improvement - John Murray Drive (Provincial)	(12,600)
Net Variance from Budget to Actual	**$4,724,083**

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	2025/2026	2024/2025	2023/2024	2022/2023	2021/2022
General Government (Municipal Administration, Buildings, Information Systems, Legislative, Human Resource systems)	$1,157,795	$171,024	$202,775	$80,342	$69,611
Transportation (Roads, Sidewalks, LED Streetlights)	96,126	289,015	702,669	70,677	762,630
Environmental Development (Economic Development, Business Parks, Community Development)	215,844	261,523	2,119,840	348,161	456,695
Environmental Health (Wastewater, Waste Management, Environmental Stewardship)	3,654,956	2,124,571	5,362,964	1,561,797	1,539,208
Recreation & Cultural Services (Recreational Facilities, Parks, Tourism, Libraries, Cultural Buildings)	1,373,794	1,617,684	1,825,561	764,762	4,689,526
Water Utility (Infrastructure and Equipment related to Water Treatment & Distribution)	342,422	702,253	5,540,999	681,683	1,166,282
Total	**$6,840,937**	**$5,166,071**	**$15,754,808**	**$3,507,422**	**$8,683,952**


EAST HANTS

Infrastructure Highlights: Completed Projects in 2025/2026

Crosswalk – Highway 2 Enfield

Installed 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		
		2025/2026	Prior Years	Total
Housing Accelerator Funding	$200,905	$25,872	$175,696	$201,568
Total	**$200,905**	**$25,872**	**$175,696**	**$201,568**

Centre Rawdon Community Park

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

Project Funding	Total Budget	Actual Expenditures		
		2025/2026	Prior Years	Total
Special Reserves	$171,726	$16,456	$151,965	$168,421
Total	**$171,726**	**$16,456**	**$151,965**	**$168,421**

Conference & Voting System Replacement - Council Chambers

A modern conference and voting system in council chambers, to provide better quality meeting management. This system will support the livestreaming of Council and Committee meetings.

Project Funding	Total Budget	Actual Expenditures		
		2025/2026	Prior Years	Total
Special Reserves	$120,00	$85,883	$6,518	$92,401
Total	**$120,000**	**$85,883**	**$6,518**	**$92,401**

Shubenacadie Water Production Well

Replacement of a production well at the Shubenacadie water treatment plant to assist with the operation of the treatment plant.

Project Funding	Total Budget	Actual Expenditures		
		2025/2026	Prior Years	Total
Depreciation Reserves	$365,000	$79,041	$286,157	$365,198
Total	**$365,000**	**$79,041**	**$286,157**	**$365,198**

Infrastructure Highlights: Work-in-Progress Projects in 2025/2026

Sportsplex Revitalization

Revitalization of the East Hants Sportsplex, including Zamboni replacement, lighting and electrical upgrades, and repairs to the heating and cooling infrastructure.

Project Funding	Total Budget	Actual Expenditures		
		2025/2026	Prior Years	Total
Special Reserves	$785,332	$120,088	$371,211	$491,299
Total	**$785,332**	**$120,088**	**$371,211**	**$491,299**

Kiln Creek Central Park

New playground and park in the Kiln Creek development in Lantz, including walkways, picnic shelters, and sports courts.

Project Funding	Total Budget	Actual Expenditures		
		2025/2026	Prior Years	Total
Housing Accelerator Funding	$250,000	$250,000	-	$250,000
Special Reserves	482,000	270,889	-	270,889
Capital out of Revenue	68,000	43,000	-	43,000
External Funding	-	150,000	-	150,000
Total	**$800,000**	**$713,889**	**$-**	**$713,889**

Wastewater Collection Upgrade - Lantz

Replacement of the gravity sanitary sewer along Mader Street and Green Road to facilitate growth in Lantz.

Project Funding	Total Budget	Actual Expenditures		
		2025/2026	Prior Years	Total
BCSF Funding	$4,574,000	$1,299,713	$34,764	$1,334,477
MCGP Funding	4,574,000	1,299,713	34,764	1,334,477
Special Reserves	52,000	-	52,000	52,000
Total	**$9,200,000**	**$2,599,426**	**$121,527**	**$2,720,953**


EAST
HANTS

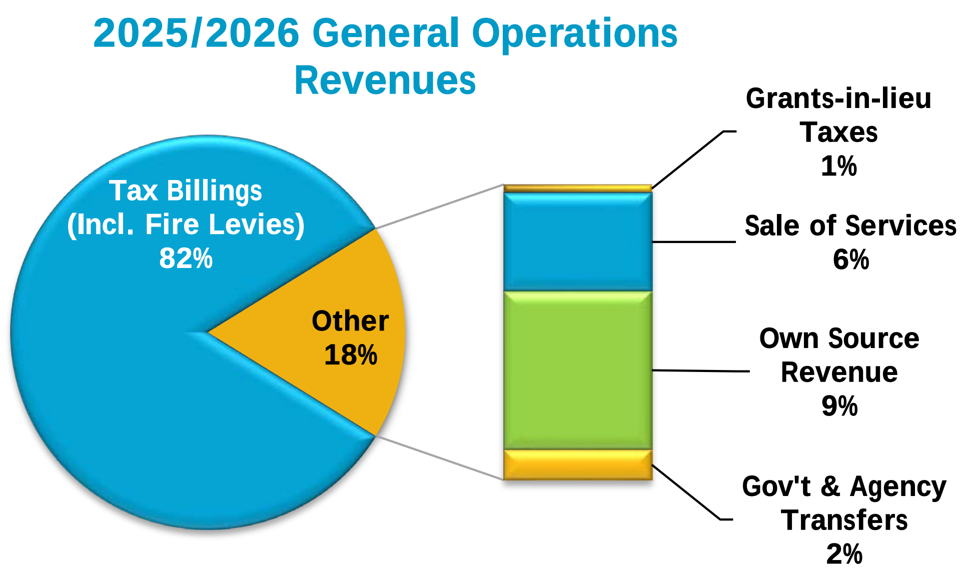
Operating Fund: Municipal Operations

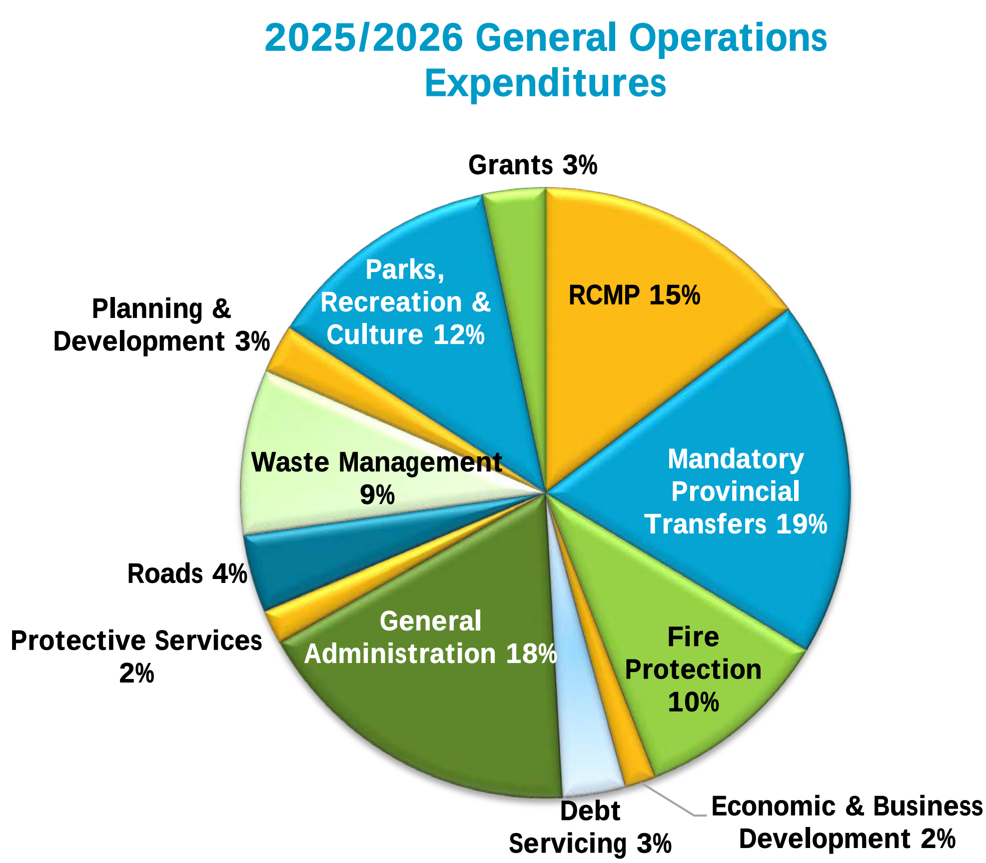
After transfers to reserves and other funding adjustments (see the General Tax Rate section below), the General Tax Rate surplus for 2025/2026 was $806,880 and was transferred to the Operating Contingency Reserve. The total 2025/2026 surplus of $988,057 is made up of the following:

General Tax Rate	$806,880
Urban Service Rate	140,915
Other Lights	40,262
Total	**$988,057**

General Tax Rate

The following pie charts represent the general tax rate revenues and expenses for the Municipality for 2025/2026 (excluding transfers to reserve, amortization expense, pension accounting and landfill closure entries):





2025/2026 General Tax Rate Continued

The total General Tax Rate budget for 2025/2026 was set at $46.8 million. The table below reflects a positive variance of $1,426,123 (3% of budget), prior to the unplanned transfers to and from reserves. The significant variances in general operations revenue and expenses from budget to actual are outlined and discussed in the following table:

(Increases) / Decreases in Revenue	
Deed transfer tax	$(650,245)
External grant funding	(316,141)
Tipping fee, scrap metal & RRFB diversion credit revenue	(267,285)
Aquatics, Sportsplex, daycamp & tourism program revenues	(264,787)
Interest on investments & receivables net of financing fees	(65,468)
Nova Scotia Power & government GILs offset by Bell & HST Offset grants	(64,904)
Planning & building permits	(56,376)
Fines and other revenue	(20,158)
Sportsplex - fundraising, sponsorships, grants	(13,792)
Net property tax revenue, including planned amount for assessment appeals of $60,000	(5,384)
Tax inquiries	(1,355)
LEMC tenant revenue net of rent expense	29,284
Administration fees	30,984
Variance from Budget to Actual - Revenue	**$(1,665,627)**

Increases / (Decreases) in Expenses	
Vehicle maintenance & fuel	$(43,569)
Solid waste costs (waste, organics & recycling)	(42,938)
Miscellaneous items (includes office supplies, postage, publications & operational materials)	(35,301)
Grants	(29,518)
Promotion & advertising	(26,575)
Various operational items - primarily for Sportsplex operations & program materials	(18,934)
Provincial mandated costs (Education, Roads & Library)	(10,715)
Building & property maintenance, security & safety	(10,395)
Bad debt on receivables	1,091
Training education, travel & meeting expense	1,477
Insurance	3,075
Computer hardware, software & support	8,430
Business development	9,120
Tax exemptions & municipal grants	9,272
Power, heating fuel and water (primarily power)	38,026
Salaries, honorariums & benefits (net of transfers to pension reserve)	56,001
Snow removal, contracts, professional fees	330,957
Variance from Budget to Actual - Expense	**$239,504**

Variance from Budget to Actual	$(1,426,123)
Decrease in transfer from reserves to fund waste management deficit	358,068
Increase in transfer to reserves from Sportsplex operations savings	252,813
Original planned deficit	8,362
Net Surplus End of Year	**$(806,880)**

Mandatory Provincial Transfers

East Hants is required by provincial regulation to collect for provincial services in our tax rate. As outlined in 2025/2026 General Operations Expenditures graph on Page 73, these mandatory provincial contributions represent approximately 19% of East Hants' annual general operating expenditures. In 2025/2026, the budgeted contributions to provincial services made up $0.2871 cents of the $0.795 general tax rate (36%).

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 2025/2026 was set at $4.2 million. The final surplus was $140,915 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	$(89,826)
Sewer hook-up & usage revenue, net of reserves transfer	(5,948)
Irving Oil servicing agreement	2,123
Variance from Budget to Actual - Revenue	**$(93,651)**
Increases / (Decreases) in Expenses	
Other general operations	$(37,868)
Public fire protection	(25,568)
Plant & grounds maintenance for wastewater properties	(17,936)
Computer & admin support - costs savings for administration, finance and IT support	(4,744)
Wages & benefits – savings	(2,575)
Professional services, contracts & agreements	2,286
Debenture	44,308
Variance from Budget to Actual - Expense	**$(42,097)**
Variance from Budget to Actual	**$(135,748)**
Original planned surplus	(5,167)
Net USR Surplus End of Year	**$(140,915)**

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, 2026, for the USR systems:

For Capital Purposes	Amount
Wastewater	$46,797
Stormwater	3,200
Total	**$49,997**

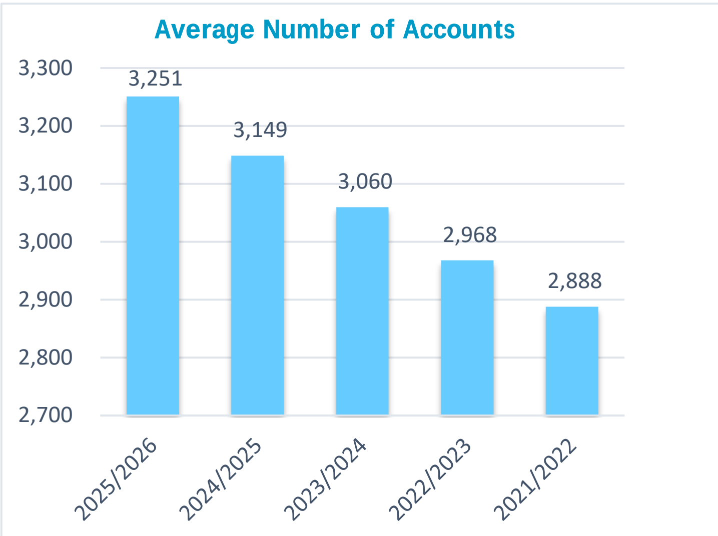
For Operating or Capital Purposes	Amount
Sidewalks	$2,104,616
Wastewater	1,808,225
Contingency	1,613,591
Total	**$5,526,433**

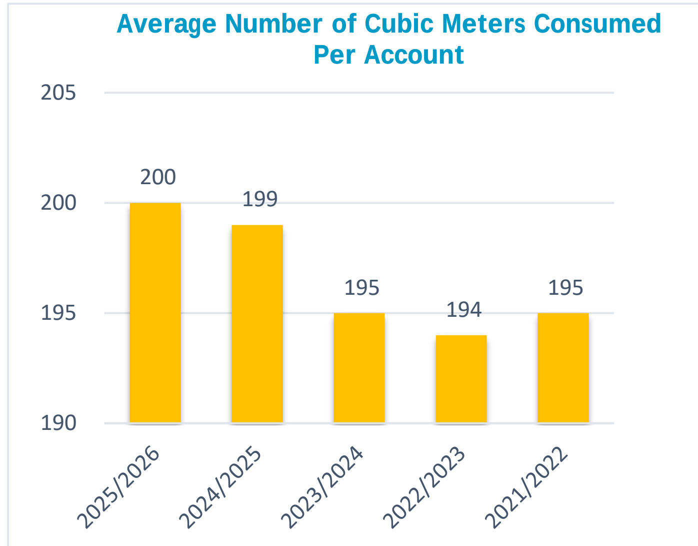
Council has approved a plan to reduce debt payments in the Urban Service Rate by setting aside $294,400 in the sidewalk operating reserves to fund future sidewalk debt payments. The wastewater reserves are restricted to desludging, lagoon vegetative growth, and lift station pump and forcemain upgrades.

East Hants Water Utility

The East Hants Water Utility (EHWU) serves 3,298 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 Regulatory and Appeals Board (NSRAB) for all matters relating to water utility accounting and rate setting. East Hants received approval from the NSRAB to increase rates for three years beginning April 1, 2026. These approved rates will remain in effect until the next rate review. At March 31, 2026, the Utility showed an accumulated fund balance of $808,506. Operating results for 2025/2026 reflect a negative change in fund balance (operating deficit) of $409,512. This deficit is explained in the following table:

(Increases) / Decreases in Revenues	
Water billing revenue	$(86,336)
Bulk water revenue	(79,680)
Increase in water meter connections, installations and disconnections	(1,743)
Interest & penalty revenue	22,896
Public fire protection	25,568
Variance from Budget to Actual - Revenue	**$(119,295)**
Increases / (Decreases) in Expenses	
Professional fees for Nova Scotia Environment requirements & rate review	$(179,890)
Grants	(74,800)
Wages & benefits	(51,242)
Amortization - completion of EHWU capital projects	(45,294)
Equipment & property and grounds maintenance	(33,885)
Other operating costs - primarily savings in postage, advertising, allsystems & recovery of bad debt	(28,835)
Snow removal	(22,809)
Operational materials - primarily increase in chemicals	(9,199)
Computer & admin support - costs savings for administration, finance and IT support	(7,635)
Vehicle - primarily repairs & fuel	(3,624)
Heating fuel & power	5,328
Financing of previously purchased land	7,790
Contracts - high costs of watermain break repairs	106,680
Variance from Budget to Actual - Expense	**$(337,415)**
Variance from Budget to Actual	**$(456,710**
Decrease in transfer from Operations to Capital for water meters	(17,118)
Original planned deficit	883,340
Net Deficit End of Year	**$409,512**


Average Number of Accounts
3,300
3,200
3,100
3,000
2,900
2,800
2,700
3,251
3,149
3,060
2,968
2,888
2025/2026
2024/2025
2023/2024
2022/2023
2021/2022


Average Number of Cubic Meters Consumed Per Account
205
200
195
190
200
199
195
194
195
2025/2026
2024/2025
2023/2024
2022/2023
2021/2022

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 103; Obligatory reserves are reported in the liabilities section of the Statement of Financial Position.

Importance & Types 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 needs 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.

Special Reserves: Monies set aside for a specific purpose, both Capital and Operating

Contingency Reserves: Surplus funds set aside for unanticipated expenditures

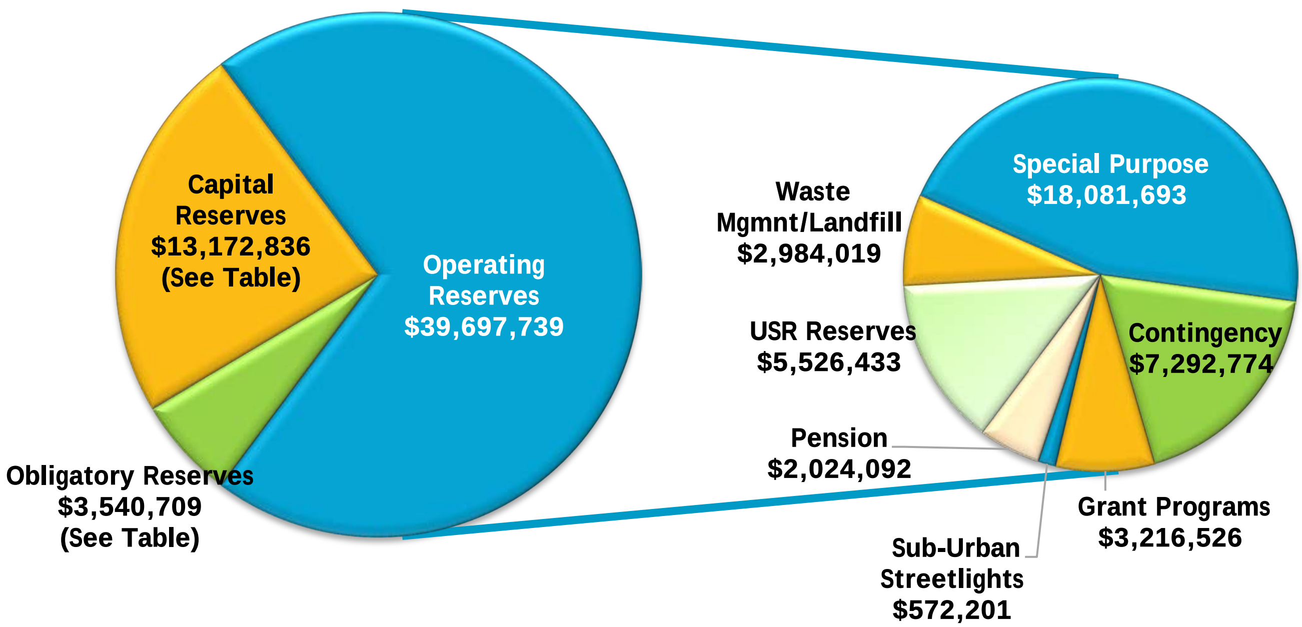
Obligatory Reserves: Infrastructure reserves (trunk sewer, water fees and open space)

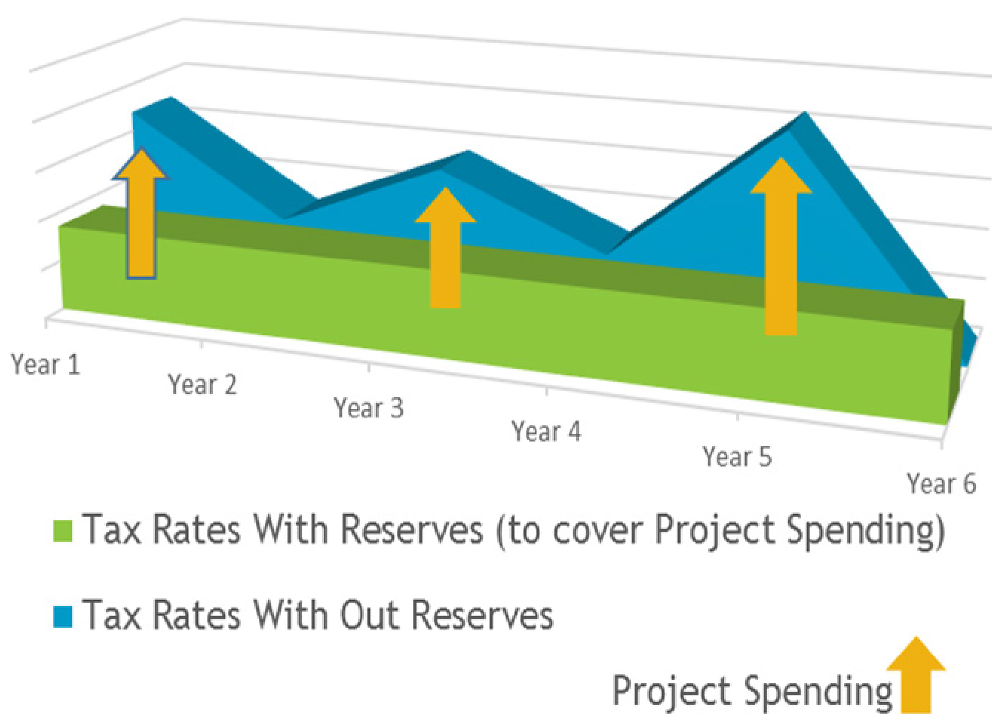
Depreciation Reserves: Water Utility

The Municipality has approximately $56.4 million in operating, capital and obligatory (infrastructure) reserves. Of this amount, $13.2 million is set aside for capital work and $39.8 million is being held in operating reserves. The Municipality of East Hants also has $3.5 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 129, Schedule of Reserve Operations. The following graphs summarize.

2025/2026 Reserves Held for Future Use - $56M

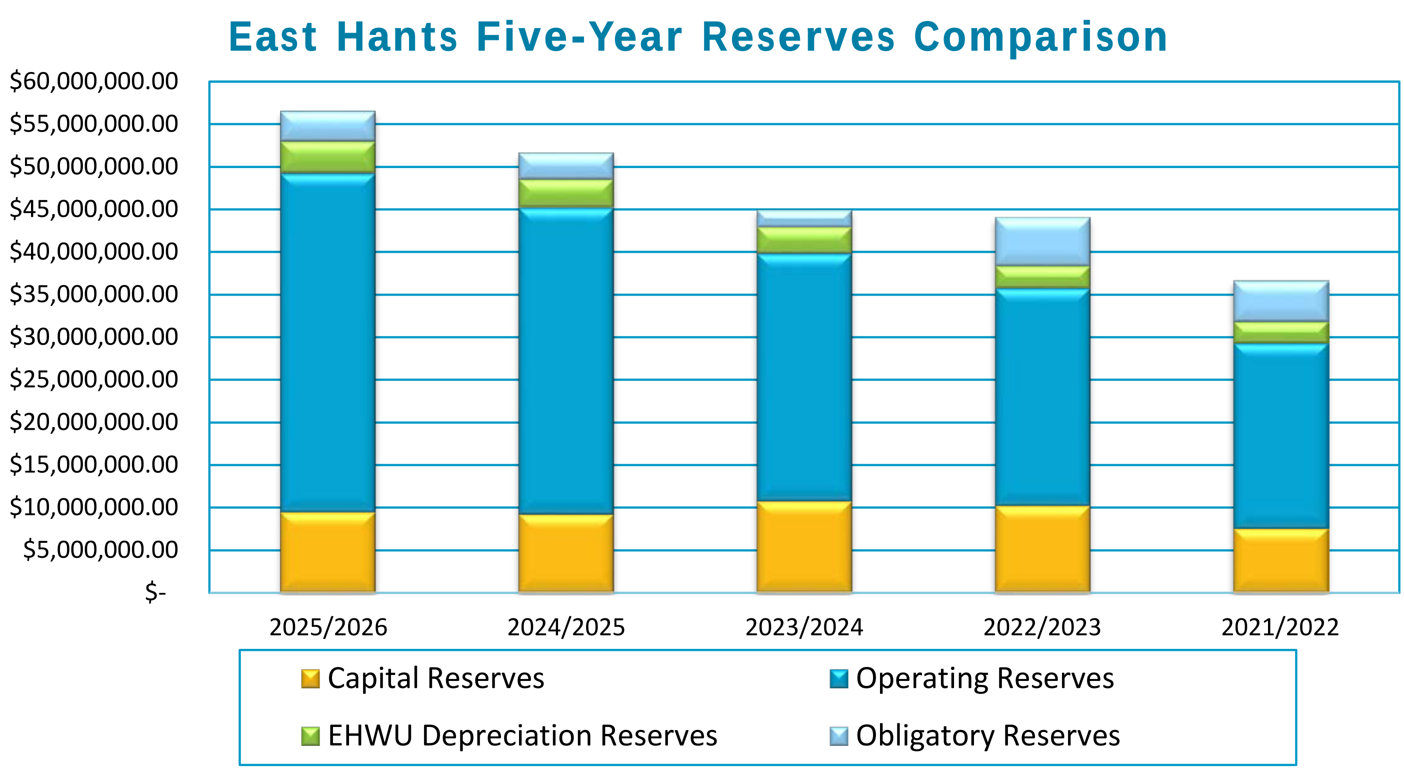




Reserves Continued

Capital Reserves	Amount	Obligatory Reserves	Amount
Water System Infrastructure	$3,726,479	Sewer Infrastructure	$940,291
USR Capital Reserves	49,997	Water Infrastructure	1,644,800
Business Park Expenditures	1,639,757	Open Space	955,618
Build Communities Strong Fund	6,681,349		
Landfill Site Post Closure	163,508		
Other	906,454		
Road Paving	5,292		
Total	**$13,172,836**		**$3,540,709**

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



Financial Condition Indicators

The Financial Condition Index helps Council and other stakeholders understand the municipality's financial position by consolidating financial information into a single document. The index is organized into three financial indicators that highlight the municipality's strengths, trends, and areas of risk. The index was developed by the Nova Scotia Government, the Union of Nova Scotia Municipalities, and the Association of Municipal Administrators. Thresholds are based on jurisdictional scans, literature reviews, and municipal consultations. **GREEN** indicators represent low risk, **YELLOW** moderate risk, and **RED** high risk (none below). The Province of Nova Scotia annually provides a Financial Condition Indicators report for all municipalities. East Hants' preliminary results (below) were very favourable.

This report uses East Hants data from 2023/2024 and 2024/2025, with thresholds provided by the Province. Below is a preliminary snapshot of East Hants indicators and key comments to help stakeholders understand the results. The Province will calculate the 2025/2026 indicators once all municipalities have filed their Financial Information Returns. Detailed results are available on **easthants.ca.**

Key Indicators

- Reliance on Government Transfers 1.7%
- Deficits in the Last 5 Years 0 out of 5
- Combined Reserve 109.6%
- Liquidity 4.9

Structural Indicators

- Operating Reserves 96%
- Undepreciated Assets 65.4%
- Debt Service 6.3%
- Uncollected Taxes 5.5%
- Outstanding Operating Debt 1.0%

EAST HANTS

Base Indicators

- Reliance on a Single Business/ Institution 1.0%
- 3 Year Change in Tax Base 41.0%
- Residential Tax Effort 2.9%

Key Indicators

	2024/2025	2023/2024	Recommended Threshold
Reliance on Government Transfers	1.7%	1.7%	Below 15%
Deficits in the Last 5 Years	0/5	0/5	0/5
Combined Reserve	109.6%	106.9%	Above 40%
Liquidity	4.9	5.2	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 109.6% in 2024/2025, 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

	2024/2025	2023/2024	Recommended Threshold
Undepreciated Assets	65.4%	66.9%	Above 50%
Debt Service	6.3%	7.8%	Below 10%
Outstanding Operating Debt	1.0%	1.7%	Below 25%
Uncollected Taxes	5.5%	5.4%	Below 10%
Operating Reserves	96%	86.6%	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 partially offset by additions to capital infrastructure has led to minimal change in this percentage 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%, 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 2023/2024 and 2024/2025 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

	2024/2025	2023/2024	Recommended Threshold
Reliance on a Single Business or Institution	1.0%	0.9%	Below 10%
Three Year Change in Tax Base	41.0%	29.8%	16.7% or Above
Residential Tax Effort	2.9%	2.7%	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 2023/2024 and 2024/2025.

Three Year Change in Tax Base (%)
The Municipality of East Hants has a higher percentage for this indicator due to assessment growth outpacing the rate of inflation between 2021 and 2024.

Residential Tax Effort (%)
The ratio for both the 2023/2024 and 2024/2025 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 non-profit community groups in delivering their programs and services. Details of all grants issued by Council in 2025/2026 are:

Recipient	Cost Covered	Amount
Annual Maintenance Grants for Municipally Owned Properties:		
East Hants Museum Society (Tin Smith)	2025/2026 Annual maintenance at Tin Smith Museum	$13,621
Walton Area Development Association	2025/2026 Annual maintenance at Walton Lighthouse	5,237
Sub-Total		**$18,859**
Annual Staffing Grants for Municipally Owned and/or Leased Tourism Properties:		
Walton Area Development Association	2025/2026 Staffing Grant	$3,000
East Hants Museum Society (Tin Smith)	2025/2026 Staffing Grant	3,000
Sub-Total		**$6,000**
Beautification Grants:		
Admiral Rock Memorial Association	Beautification Grant	$200
Center Rawdon United Church Cemetery	Beautification Grant	250
Corridor Minor Baseball Association	Beautification Grant	1,000
E.H. Horne School Preservation Society	Beautification Grant	2,000
East Gore Community Hall	Beautification Grant	250
East Gore United Church Cemetery	Beautification Grant	250
Elmsdale Beautification Society	Beautification Grant	2,250
Elmsdale Cemetery	Beautification Grant	1,250
Enfield, Elmsdale & District Lions Club	Beautification Grant	300
Enfield in Bloom	Beautification Grant	6,750
Gore District Volunteer Fire Department	Beautification Grant	250
Hants North District Recreation	Beautification Grant	200
Kennetcook Volunteer Fire Department	Beautification Grant	250
Kennetcook Cemetery Society	Beautification Grant	250
Lions Memorial Park Society	Beautification Grant	500
M&M Recreation Association	Beautification Grant	200
Maitland Days Committee	Beautification Grant	200
Milford Recreation Association	Beautification Grant	800
Noel Road Willing Workers Community	Beautification Grant	200
Rainbow Community Hall	Beautification Grant	200
Rawdon 2-Way 4H Club	Beautification Grant	250
Rawdon District Volunteer Fire Department	Beautification Grant	250

Recipient	Cost Covered	Amount
Rawdon Gold Mines Cemetery	Beautification Grant	250
Rawdon Gold Mines Community Hall	Beautification Grant	250
Rick Isenor	Beautification Grant	200
Sandy Hill Cemetery Society	Beautification Grant	500
Shubenacadie Community Development	Beautification Grant	2,500
St. Bernard Church Park	Beautification Grant	1,000
St. Paul's Anglican Church	Beautification Grant	200
St. Paul's Cemetery North	Beautification Grant	200
St. Peter's Cemetery Fund	Beautification Grant	250
Stanley Mosherville Community Hall	Beautification Grant	250
Tenecape Community Hall	Beautification Grant	200
Tennycape Cemetery Perpetual	Beautification Grant	200
The Rising Tide New Horizaon Group	Beautification Grant	200
Upper Rawdon Cemetery	Beautification Grant	250
Walton Area Development Association	Beautification Grant	200
West Gore Cemetery	Beautification Grant	250
Sub-Total		**$24,950**

Charitable Organization Tax Exemptions:		
C W Saunders Lodge Hall 125	2025/2026 Taxes Bylaw F-400	$2,164
Corridor Community Options	2025/2026 Taxes Bylaw F-400	192,706
E.H. Horne School Preservation Society	2025/2026 Taxes Bylaw F-400	9,995
East Gore Community Club	2025/2026 Taxes Bylaw F-400	5,245
East Hants Ground Search and Rescue	2025/2026 Taxes Bylaw F-400	2,817
East Hants Historical Society	2025/2026 Taxes Bylaw F-400	903
East Noel Community Club	2025/2026 Taxes Bylaw F-400	1,051
East Walton Community Hall	2025/2026 Taxes Bylaw F-400	1,753
Enfield & District Lion's Club Association	2025/2026 Taxes Bylaw F-400	7,779
Gore District Volunteer Fire Department	2025/2026 Taxes Bylaw F-400	2,156
Hall Foresters Maitland	2025/2026 Taxes Bylaw F-400	2,023
Hants North Community Food Bank	2025/2026 Taxes Bylaw F-400	2,442
Lantz Recreation Society	2025/2026 Taxes Bylaw F-400	4,102
Lion's Memorial Park Society	2025/2026 Taxes Bylaw F-400	1,401
Maitland & District Development Association	2025/2026 Taxes Bylaw F-400	2,035
Milford Recreation Association	2025/2026 Taxes Bylaw F-400	9,711
Minasville Community Centre	2025/2026 Taxes Bylaw F-400	2,603
Municipality of East Hants - Enfield Earth Keepers	2025/2026 Taxes Bylaw F-400	2,331
Nine Mile River & District Volunteer Fire Department	2025/2026 Taxes Bylaw F-400	481
Northern Hants Benevolent	2025/2026 Taxes Bylaw F-400	3,976
Rainbow Community Club Hall	2025/2026 Taxes Bylaw F-400	3,873
Rawdon Gold Mines Community Hall	2025/2026 Taxes Bylaw F-400	5,042
Shubenacadie Community Development Association	2025/2026 Taxes Bylaw F-400	3

Recipient	Cost Covered	Amount
Stanley & Mosherville Hall Association	2025/2026 Taxes Bylaw F-400	846
Stanley Sport Aviation Association	2025/2026 Taxes Bylaw F-400	2,344
Tennecape Community Club	2025/2026 Taxes Bylaw F-400	2,305
The CHArt Society - Culture, Heritage & Art	2025/2026 Taxes Bylaw F-400	7,024
The Trustees of Noel Road Community Hall	2025/2026 Taxes Bylaw F-400	3,033
Tot's Academy Child Care Society	2025/2026 Taxes Bylaw F-400	23,331
Trustees of N M R Community Hall	2025/2026 Taxes Bylaw F-400	4,742
Trustees of The Hardwood Land	2025/2026 Taxes Bylaw F-400	5,839
Uniacke and District Volunteer Fire Department	2025/2026 Taxes Bylaw F-400	307
Uniacke Lodge No 128 A F & A M	2025/2026 Taxes Bylaw F-400	3,601
Water Utility East Hants	2025/2026 Taxes Bylaw F-400	194,449
Sub-Total		**$514,410**

Community Grants:		
1st Enfield Scouts	Scout Cabin Roof Upgrades	$1,500
Angele Johnson	Athlete Travel	100
Bell Park Development Association	Trail and Park Maintenance	1,500
Candace Rines	Athlete Travel	100
CHArt Society	Event Hosting/On Hwy Insurance	580
Corridor Community Options	Event Hosting - Friendship Festival	250
Corridor Minor Baseball	NMR Field Fence, Hosting Provincials	1,750
Corridor Volleyball Club	Equipment	1,000
Deanna Connor	Athlete Travel	200
Denise Fletcher	Athlete Travel	100
Diana Stead	Athlete Travel	100
E.H. Horne School Preservation Society	Parade Insurance, Recreation Operating	2,000
East Gore Community Hall	Interior Painting	1,500
East Hants Curling	Event Hosting - Bonspiel	250
East Hants Gymnastics and Trampoline Club	Leadership Training, Athlete Travel, Birthday Celebration	2,950
East Hants Jr C Penguins Society	Athlete Travel	1,200
East Hants Minor Hockey	Tournament Hosting, Training Equipment	1,250
East Hants Minor Softball	Hosting U15 Provincials, U15 Athlete Travel	1,250
East Hants Museum Society	Event Hosting, Tin Smith Museum	250
East Hants U13 Mastodons	Athlete Travel - Championships	1,000
Enfield, Elmsdale & District Lions	Furnace Repairs	1,500
Enfield Heritage Centre	Event Hosting	218
Enfield In Bloom Association	Mowing and Park Maintenance	1,500
Fall River Fury Volleyball Club	Athlete Travel	500
Fernando Sucre Hernandez	Athlete Travel	100
Girl Guides of Canada - Tri County	Camping Equipment	1,000
Gordana Kolic	Athlete Travel	100
Greg Grant	Athlete Travel	100

Recipient	Cost Covered	Amount
Hardwoodlands Community Center	Window Replacement	1,203
HERH Boys Hockey Team	HERH vs. RCMP Charity Hockey Game	250
Kris Buurman	Athlete Travel	100
Lantz Recreation Society	Ball Field Maintenance	1,500
Lions Memorial Park Society	Park Maintenance and Summer Staff	1,500
M&M Recreation Association	Portable Washroom	1,297
Mary Beaton	Athlete Travel	100
Mawikuit'k Society	2025 Freedom March	750
Michael Perry	Athlete Travel	400
Milford Recreation Association	Maintenance, Summer Staff & Milford Meltdown	1,750
Minasville Community Hall	Facility Maintenance, Security Camera	226
Nine Mile River Trails Association	Trail Maintenance and Jack O'Lantern Walk	250
Noel & District Volunteer Fire Department	Operating Supplies, Fitness Grant	601
Noel Road Willing Workers Community Club	Oil Tank Upgrades	1,500
Off Leash East Hants Society	Grounds Maintenance	1,500
Paul Martin	Athlete Travel	200
Rawdon 2-Way 4-H Club	New Park/Green Space at Rawdon Fire	1,300
Saint Andre Bessette Parish	Park Maintenance and Tree Lighting	1,750
Shannon Mumford	Athlete Travel	100
Shubenacadie Hay Days Society	Canada Day/Hay Day Event	750
Tony Borovsky Memorial Trails Association	Signage and Trail Maintenance	1,500
Troy MacArthur	Athlete Travel	200
Uniacke & District Legion Branch 165	Mower for Dog Park	1,500
Uniacke District School	Grade 9 Camping Trip	925
Sub-Total		**$45,000**

Community Partnership Grants:		
Corridor Community Options for Adults	Grant 2025/2026 Council Motion C25(56)	$15,000
East Hants Community Learning	Grant 2025/2026 Council Motion C25(56)	50,000
East Hants Family Resource Centre	Grant 2025/2026 Council Motion C25(56)	20,000
East Hants Historical Society	Grant 2025/2026 Council Motion C25(56)	20,000
East Hants Sport Heritage Society	Grant 2025/2026 Council Motion C25(56)	5,000
East Hants Youth Links	Grant 2025/2026 Council Motion C25(56)	8,000
Kids Action Program	Grant 2025/2026 Council Motion C25(56)	10,000
Sub-Total		**$128,000**

District Recreation Fund:		
Corridor Minor Baseball Association	Mower/Equipment Upgrade	$9,984
E.H. Horne School Preservation	Brickwork & Painting	12,108
East Hants Gymnastics and Trampoline	Equipment Upgrades	19,349
Enfield District Parent Teacher	Accessible Playground	46,776

Recipient	Cost Covered	Amount
Enfield Rugby Football Club Association	Washroom & Clubhouse	3,000
Lantz Recreation Society	Upgrades and Maintenance	23,832
Milford Recreation Association	Storage Addition	22,230
Mount Uniacke Mustangs	Dugout & Bench Replacement	19,715
Nine Mile River Trails Association	Broadwalk River Glades	22,105
Noel Road Willing Workers Community	Flooring Replacement	17,022
Stanley Sport Aviation Association	Multiuse Building	9,000
Sub-Total		**$205,121**

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	2025/2026 Annual Operating Grant & Comfort Centre Exp.	$28,900
East Hants Special Hazards Response Unit	2025/2026 Annual Operating Grant	12,342
Sub-Total		**$41,242**

Fire Department Annual Operating Grants:		
Brooklyn Fire Department	2025/2026 Growth Management Grant	$4,302
Fire Training Facility - Noel	2025/2026 Growth Management Grant	21,454
Gore Volunteer Fire Department	2025/2026 Growth Management Grant	21,334
Kennetcook Volunteer Fire Department	2025/2026 Growth Management Grant	21,977
Kennetcook Volunteer Fire Department	Fire Truck Purchase CM C25(330)	100,000
Maitland & District Volunteer Fire Department	2025/2026 Growth Management Grant	23,271
Noel & District Volunteer Fire Department	2025/2026 Growth Management Grant	23,784
Rawdon District Volunteer Fire Department	2025/2026 Growth Management Grant	24,962
Walton Volunteer Fire Department	2025/2026 Growth Management Grant	18,644
Sub-Total		**$259,728**

General Government Grants:		
Bell Park Development Association	NFP Insurance Grant 2025/2026	$403
C.E.H Regional Library	Library 75th Annual Gala Sponsor	3,000
Caring & Sharing Food Bank	General Government Grant 2025/2026 CM C25(57)	1,000
CHART Society	NFP Insurance Grant 2025/2026	1,500
COAT Association	General Government Grant 2025/2026 CM C25(57)	2,000

Recipient	Cost Covered	Amount
Cst. Heidi Steveson Memorial	General Government Grant 2025/2026 CM C25(57)	1,000
Department of Natural Resources	CM C26(03) 2026 Woodland Conference Sponsor	100
E.H. Horne School Preservation Society	NFP Insurance Grant 2025/2026	1,500
East Gore Community Hall	NFP Insurance Grant 2025/2026	797
East Hants Curling Association	NFP Insurance Grant 2025/2026	1,500
East Hants Curling Association	General Government Grant 2025/2026 CM C25(239)	1,800
East Hants Farmers Market	CM C26(04) Farmers' Market of NS Association Membership	600
East Hants Gymnastics and Trampoline Club	NFP Insurance Grant 2025/2026	1,500
East Hants Multi-Use Trail	NFP Insurance Grant 2025/2026	474
East Hants Tennis Club	NFP Insurance Grant 2025/2026	690
Enfield Heritage Centre	NFP Insurance Grant 2025/2026	700
Gore Trails Association	NFP Insurance Grant 2025/2026	1,500
Halifax County 4H Leaders Council	General Government Grant 2025/2026 CM C25(57)Trophy	100
Hants County Christmas Angels	General Government Grant 2025/2026 CM C25(57)	1,000
Hants County Exhibition	General Government Grant 2025/2026 CM C25(57)	500
Hant East Rural High	HERH Safe Grad Event at East Hants Aquatic Center	1,380
Hants North Community Food Bank	General Government Grant 2025/2026 CM C25(57)	1,000
HERH Hockey	HERH vs. RCMP Game	407
Keys to the Municipality	Wyatt Sanford	701
Kids Action Program	General Government Grant 2025/2026 CM C25(57)	1,000
M&M Recreation Association	NFP Insurance Grant 2025/2026	635
Milford Recreation Association	NFP Insurance Grant 2025/2026	1,500
Mount Uniacke Mustangs	NFP Insurance Grant 2025/2026	1,030
Nine Mile River Community Hall	NFP Insurance Grant 2025/2026	1,500
Nine Mile River Trails Association	NFP Insurance Grant 2025/2026	692
Noel Road Willing Workers Community Club	NFP Insurance Grant 2025/2026	1,318
Off Leash East Hants Society	NFP Insurance Grant 2025/2026	1,500
Rotary Club of Sackville and Area	Recycle your Cycle '25 CM C25(57)	500
Sipekne'katik Food Bank	General Government Grant 2025/2026 CM C25(57)	1,000
Shubenacadie Community Development	NFP Insurance Grant 2025/2026	1,500
Shumilacke Food Bank Society	General Government Grant 2025/2026 CM C25(57)	1,000
Summer Camps Unplugged Society	NFP Insurance Grant 2025/2026	678
Tenecape Community Hall	NFP Insurance Grant 2025/2026	1,500
The Rising Tide New Horizon Group	NFP Insurance Grant 2025/2026	1,347

Recipient	Cost Covered	Amount
Tony Borovsky Memorial Trails	NFP Insurance Grant 2025/2026	397
Wish Givers	General Government Grant 2025/2026 CM C25(57)	11,000
Sub-Total		**$53,249**

Heritage Incentive Program:		
CHArt Society	Repainting Window & Facades	$5,000
Sub-Total		**$5,000**

MTAP Program:		
Various	Individual tax assistance based on Municipal Tax Assistance Program Council policy	$136,862
Sub-Total		**$136,862**

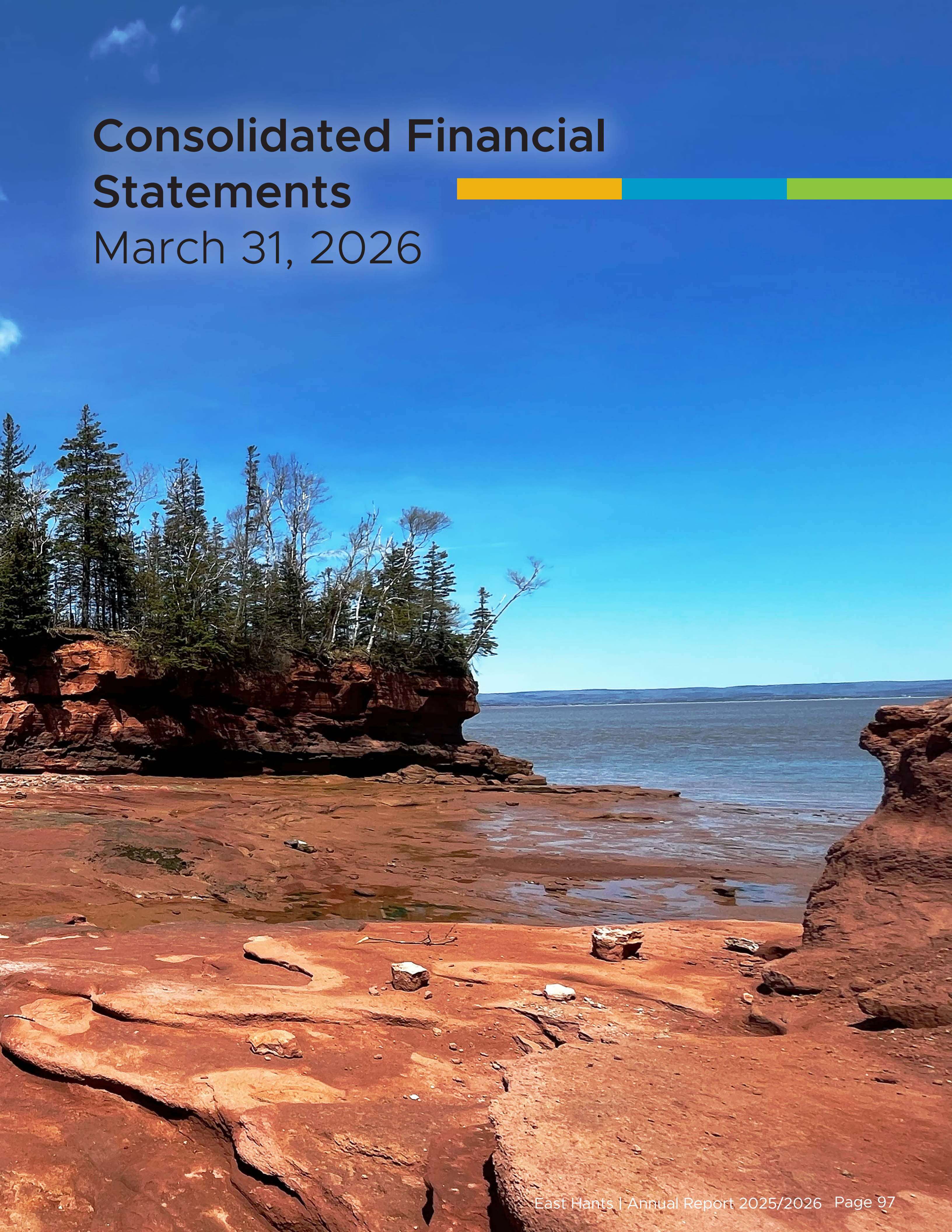
Recreation Access Program:		
Various	Individual program assistance based on Recreation Access Council policy	$5,887
Sub-Total		**$5,887**

Tourism Grants:		
East Hants Historical Society	Tourism Grant 2025/2026	$10,923
Tide Fest	Tourism Grant 2025/2026	6,995
Walton Area Development Association	Tourism Grant 2024/2025 and Insurance	5,821
Sub-Total		**$23,739**

Grand Total		**$1,469,442**

Burntcoat Head Park

Consolidated Financial Statements
March 31, 2026



Consolidated Financial Statements

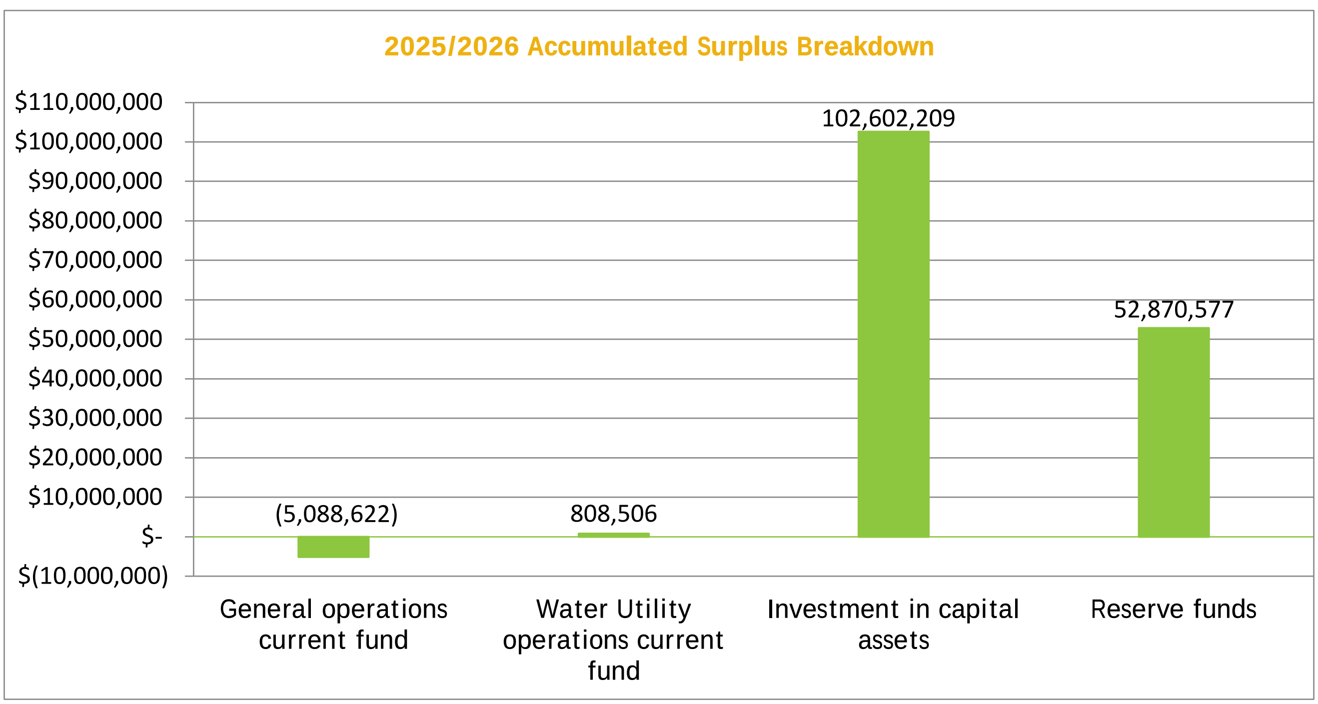
The Municipality's financial statements have been prepared by Management in accordance with the provincial Financial Reporting and Accounting Manual and the reporting standards set by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants Canada (CPA Canada). The financial 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, 2026.

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.**

There are four required PSAS 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 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 ($151.2M). 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 $7,316,348 with a budgeted surplus of $2,592,265. The variance of $4,724,083 is accounted for as follows:

Description	Amount
Variance from Budget to Actual - Consolidated Surplus	
General tax rate variance as per the General Operations section	$1,426,123
Urban service tax rate variance as per the Urban Service Rate section	135,748
Transfers (see below)	2,257,857
Net loss on the sale/disposal of Municipal assets	(998,057)
Pension adjustment for the unamortized actuarial loss (Note 11 Financial Report)	(611,026)
Proceeds - tax sale surplus 2005/2006	78,386
Non-urban streetlights, variance to budgeted surplus	16,178
Water Utility variance as per the Water Utility section	456,711
Interest earned on capital reserves	1,991,394
Asset retirement obligation accretion	(16,631)
Principal payments General Fund - Local Improvement - John Murray Drive (Provincial)	(12,600)
Net Variance from Budget to Actual	**$4,724,083**

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:

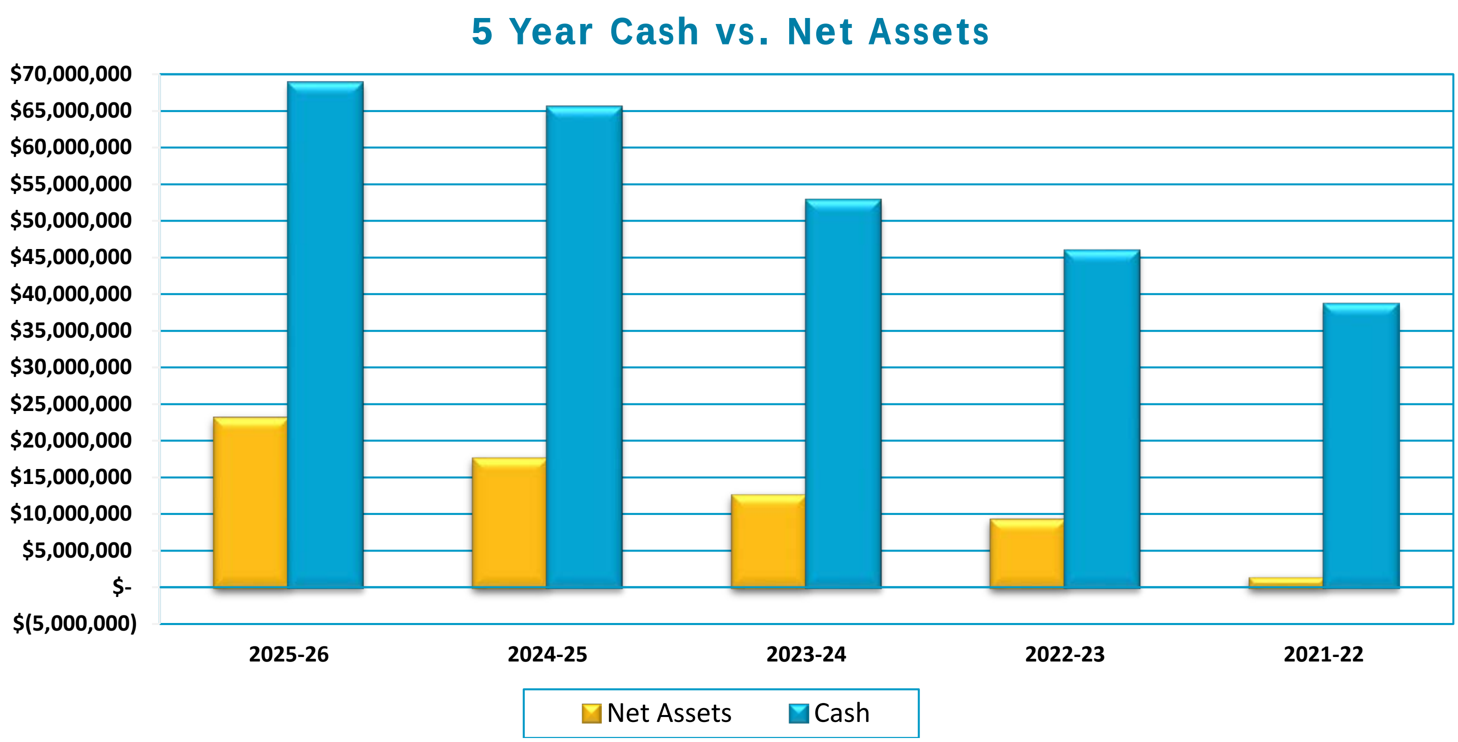
Description	Amount
Pension surplus - budget pension expense at 10.5% (GTR)	$345,022
Pension special payments	(174,300)
Legal fees - as per Council policy, transfer unspent funds to reserves	113,778
Snow removal/contracts - as per Council policy, transfer unspent funds to reserve	116,242
Grants - as per Council policy, transfer unspent funds to reserve	364,661
Training	81,638
Sidewalks contracts & snow removal	(50,720)
Projects carried forward to 2025/2026	416,784
Transfer to pension reserves	534,500
Other variances affecting to (from) reserves (contracts, computer support, etc.)	510,252
Total Transfers	**$2,257,857**

Statement of Changes in Net Assets (Debt)

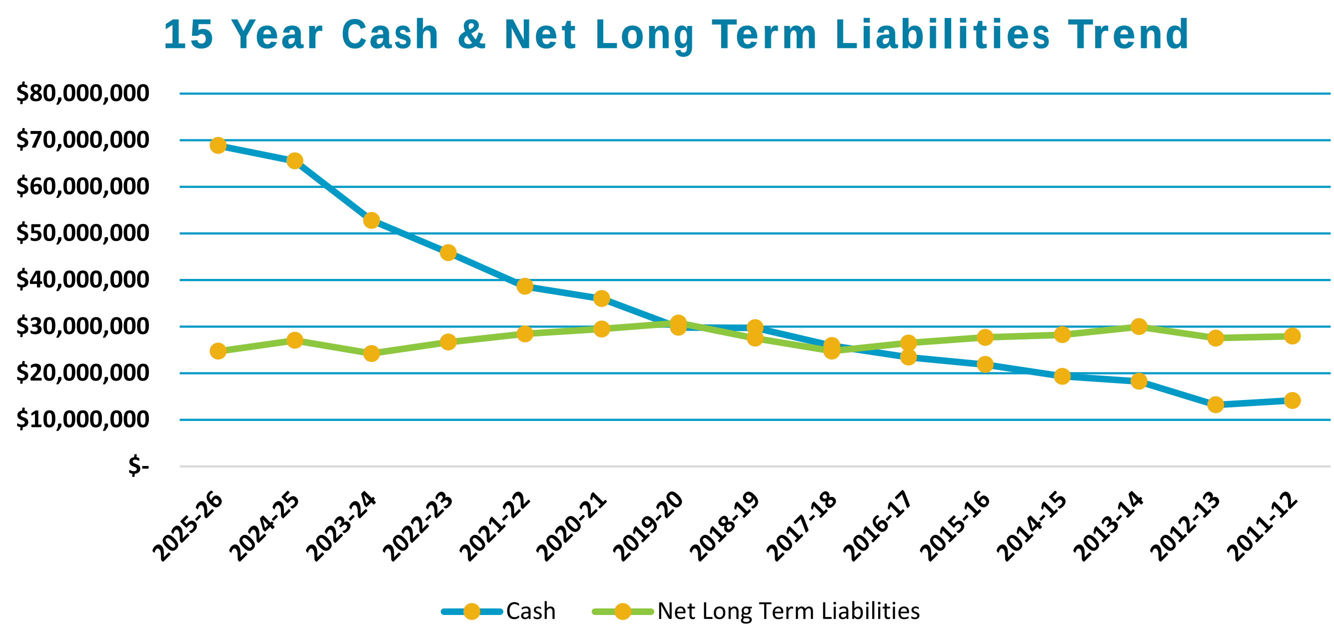
The statement is unique to PSAS reporting; the statement outlines the changes in net assets (debt) as a result of annual operations, tangible capital asset transactions and changes in other non-financial assets (pre-paid expenses and inventories). East Hants continues to strengthen its financial position as net assets grew to $23 million in 2025/2026. 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 2026, the consolidated cash balance is $68.8 million.



As of March 31, 2026, East Hants' consolidated cash balance ($68.8 million) is higher than its total long-term liabilities ($24.7 million) and it reiterates the organization's goal to reduce debt and demonstrate overall fiscal responsibility, as shown in the below graph:



Municipality of the District of East Hants

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March 31, 2026

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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, 2026 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, 2026, 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.

Deloitte LLP

Chartered Professional Accountants
June 29, 2026

Municipality of the District of East Hants

Consolidated Statement of Financial Position

As at March 31, 2026

	2026 Actual	2025 Actual
FINANCIAL ASSETS		
Cash and cash equivalents (Note 2)	$ 68,836,060	$ 65,517,413
Taxes and water rates receivable (Note 3)	2,954,026	2,825,628
Accounts receivable (Note 4)	2,301,902	2,533,963
	74,091,988	70,877,004
LIABILITIES		
Accounts payable and accrued liabilities (Note 5)	4,548,546	4,423,864
Deferred revenue - general (Note 6)	11,775,612	12,798,879
Deferred revenue - obligatory reserve (Note 7)	3,540,710	3,156,745
Employee future benefits (Note 10 & 11)	5,415,177	4,791,870
Tax sale surplus	656,370	772,345
Long-term liabilities (Note 9)	24,705,773	27,048,085
Asset Retirement Obligation (Note 12)	383,612	366,982
	51,025,800	53,358,770
NET ASSETS	23,066,188	17,518,234
NON FINANCIAL ASSETS		
Net tangible capital assets (Note 8)	118,253,860	121,318,523
Work in progress (Note 8)	9,476,062	4,667,569
Inventory and prepaid expenses	396,560	371,996
	128,126,482	126,358,088
ACCUMULATED SURPLUS (Note 13d)	$ 151,192,670	$ 143,876,322

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

Eleanor Roulston

……………………………………………Warden

……………………………………………Clerk

Municipality of the District of East Hants

Consolidated Statement of Operations

Year Ended March 31, 2026

	2026 Budget	2026 Actual	2025 Actual
Revenues			
Property taxes (Note 14)	$ 42,241,937	$ 42,913,702	$ 40,023,361
Grants in lieu of taxes	246,152	244,859	245,122
Sale of services	2,543,143	2,809,511	2,445,351
Other revenue from own sources	2,568,143	4,920,419	4,765,294
Unconditional transfers from other governments	145,370	249,580	224,949
Conditional transfers from federal or provincial government	396,730	622,358	523,998
Government grants	4,429,447	4,429,448	3,026,262
Development and other contributions applied	1,659,684	1,434,628	367,559
Water utility	2,609,275	2,754,138	2,631,319
Total Revenues	56,839,881	60,378,643	54,253,215
Expenses			
General government services	9,307,501	8,746,764	8,259,434
Protective services	12,177,544	12,317,156	11,659,134
Education services (Note 14)	8,225,487	8,225,580	7,378,572
Transportation services	2,636,735	2,309,682	2,126,997
Environmental health services	8,296,178	7,872,387	7,011,563
Environmental development services	2,207,714	3,096,354	2,018,160
Recreation and cultural services	7,839,746	7,262,792	6,618,277
Water utility	3,556,712	3,231,580	3,070,948
Total Expenses	54,247,617	53,062,295	48,143,085
Annual Surplus	2,592,265	7,316,348	6,110,130
Accumulated Surplus, Beginning of Year	143,876,322	143,876,322	137,766,191
Accumulated Surplus, End of Year	$ 146,468,587	$ 151,192,670	$ 143,876,322

Municipality of the District of East Hants

Consolidated Statement of Changes in Net Assets

Year Ended March 31, 2026

	2026 Budget	2026 Actual	2025 Actual
Annual Surplus	$ 2,592,265	$ 7,316,348	$ 6,110,130
Tangible Capital Assets and Work-in-Progress			
Acquisition of tangible capital assets and work-in-progress	(32,799,375)	(7,843,441)	(5,371,074)
Amortization of tangible capital assets	4,597,904	4,597,903	4,302,508
Net gain on sale of tangible capital assets	-	998,057	3,360
Proceeds on sale of tangible capital assets	-	503,650	6,640
	(28,201,471)	(1,743,831)	(1,058,566)
Other Non-Financial Assets			
(Increase) decrease in inventory and prepaid expenses	-	(24,563)	46,606
Increase (decrease) in Net Assets	(25,609,207)	5,547,954	5,004,958
Net Assets, Beginning of Year	17,518,234	17,518,234	12,513,275
Net Assets, End of Year	$ (8,090,973)	$ 23,066,188	$ 17,518,234

Municipality of the District of East Hants

Consolidated Statement of Cash Flow

Year Ended March 31, 2026

	2026 Actual	2025 Actual
Operating Transactions		
Annual surplus	$ 7,316,348	$ 6,110,130
Add amortization of tangible capital assets	4,597,903	4,302,508
Net gain on sale of tangible capital assets	998,057	3,360
	12,912,308	10,415,998
Changes in Non-Cash Assets and Liabilities		
Decrease in accounts receivable	232,061	1,345,439
Increase in taxes receivable	(128,398)	(301,961)
Increase in accounts payable and accruals	124,682	665,213
(Decrease) increase in tax sale surplus	(115,975)	225,181
(Decrease) increase in deferred revenue	(639,302)	2,349,673
Increase in employee benefits/other obligations	623,307	653,202
Increase in inventory and prepaid expenses	(24,563)	(46,606)
Increase (decrease) in asset retirement obligation (Note 12)	16,630	(18,369)
	88,442	4,871,772
Net Change in Cash From Operations	13,000,750	15,287,770
Financing Transactions		
Long-term liabilities issued (Note 9e)	150,439	5,108,000
Long-term liabilities retired (Note 9c)	(2,492,751)	(2,293,456)
	(2,342,312)	2,814,544
Capital Transactions		
Acquisition of tangible capital assets and work-in-progress	(7,843,441)	(5,371,074)
Proceeds on sale of tangible capital assets	503,650	6,640
	(7,339,791)	(5,364,434)
Increase in Cash Position	3,318,647	12,737,880
Cash Position, Beginning of Year	65,517,413	52,779,533
Cash Position, End of Year	$ 68,836,060	$ 65,517,413

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 Regulatory and Appeals 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 2025 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 audited 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, 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)

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 3,298 (2025 – 3,202) customer utility that operates two modern water treatment plants and related infrastructure.

2. Cash

Cash is comprised of:

	2026	2025
Bank	$ 65,556,350	$ 62,690,668
Restricted cash (obligatory reserves)	3,279,710	2,826,745
	$ 68,836,060	$ 65,517,413

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 $55,136 (2025 - $25,887), representing management’s estimate of uncollectible accounts.

4. Accounts Receivable

The accounts receivable balance is comprised of the following:

	2026	2025
Provincial government	$ 524,253	$ 552,247
Federal government	104,206	68,364
Local Improvement Loan	6,000	169,368
Other	1,667,443	1,743,984
	$ 2,301,902	$ 2,533,963

Allowance for doubtful accounts is nil for 2026 and 2025.

5. Accounts Payable and Accrued Liabilities

	2026	2025
Salaries and wages payable	$ 445,876	$ 389,531
Trade payables and accruals	4,102,670	4,034,333
	$ 4,548,546	$ 4,423,864

6. Deferred Revenue - General

	2026	2025
General deferred revenue	$ 3,269,260	$ 3,464,878
Water Utility deferred revenue	128,673	99,069
Capital deferred funding	8,377,679	9,234,932
	$ 11,775,612	$ 12,798,879

7. Deferred Revenue - Obligatory Reserve

	2026	2025
Sewer balance March 31, 2025	$ 794,609	$ 330,692
Sewer developer charges	387,417	457,513
Sewer developer interest	21,023	6,564
Transfer - Capital Projects	-	(160)
Transfer - Common Forcemain Easements	(262,758)	-
Sewer balance March 31, 2026	$ 940,291	$ 794,609
Water balance March 31, 2025	$ 1,228,362	$ 811,289
Water developer charges	381,417	457,513
Water developer interest	35,022	24,945
Transfer - Capital Projects	-	(65,385)
Water balance March 31, 2026	$ 1,644,801	$ 1,228,362
Green Space balance March 31, 2025	$ 1,133,774	$ 890,989
Green Space contributions	56,213	241,082
Green Space interest	35,921	42,981
Transfer - Capital Projects	(270,289)	(41,278)
Green Space balance March 31, 2026	$ 955,618	$ 1,133,774
Sewer Developer Charges	$ 940,291	$ 794,609
Water Developer Charges	1,644,801	1,228,362
Green Space Contributions	955,618	1,133,774
	$ 3,540,710	$ 3,156,745

8. Tangible Capital Asset Continuity Schedule

MUNICIPALITY OF EAST HANTS
TANGIBLE CAPITAL ASSETS
NOTES TO THE FINANCIALS
For the Year Ended March 31, 2026

	General Capital Assets				Infrastructure					
	Land & Land Improvements	Buildings	Machinery & Equipment	Vehicles	Engineered Structures	Industrial Parks	Water Utilities	Assets in WIP	2026 TOTAL	2025 TOTAL
Cost										
Opening 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
Additions during year	1,067,195	-	241,792	423	899,157	136,156	239,219	5,259,499	7,843,441	13,942,976
Asset Retirement Obligation (Note 12)	-	-	-	-	-	-	-	-	-	(35,000)
Disposals & Transfers	268,520	-	6,518	(28,937)	175,969	(1,501,707)	-	(451,006)	(1,530,643)	(8,606,877)
Closing Costs	13,436,518	39,774,933	5,306,152	638,829	77,918,010	7,368,895	37,554,715	9,476,062	191,474,114	185,161,316
Accumulated Amortization										
Opening Accum. Amortization	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
Amortization in Year	261,933	1,488,833	253,881	77,320	1,752,889	220,583	542,466	-	4,597,905	4,302,508
Asset Retirement Obligation (Note 12)	-	-	-	-	-	-	-	-	-	(35,000)
Adj/Disposals - Accum Amort	-	-	-	(28,937)	-	-	-	-	(28,937)	(24,975)
Acc Amort - End of Year	942,983	11,544,039	4,080,987	412,169	34,481,524	2,951,196	9,331,294	-	63,744,192	59,175,224
Net Book Value	$ 12,493,535	$ 28,230,894	$ 1,225,165	$ 226,660	$ 43,436,486	$ 4,417,699	$ 28,223,421	$ 9,476,062	$ 127,729,922	$ 125,986,092

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.

	2026	2025
General revenues	$ 8,258,351	$ 8,850,022
Local improvement charges	156,439	18,600
Area rates	5,812,307	6,650,984
Sale of land in Business Parks	1,972,575	2,223,447
Water charges	5,143,236	5,573,489
Tenants rent	3,362,865	3,731,543
	$ 24,705,773	$ 27,048,085

The long-term liabilities balance above is comprised of 36 (2025 - 35) Nova Scotia Municipal Finance Corporation debentures, bearing interest at rates between 0.5% to 5.088% (2025 – 0.4% to 5.644%) and maturing at various dates between 2026 and 2037.

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

	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
Transportation	$ 357,099	$ 672,165	$ 115,644	$ 115,644	$ 115,644
Environmental Development	251,135	245,080	645,080	165,080	105,200
Sewers	156,096	1,747,136	83,776	83,776	83,776
Recreation	289,186	289,186	289,186	289,186	289,187
Buildings	371,278	373,928	1,733,753	291,953	591,953
Water Utilities	613,624	3,320,827	284,827	258,681	258,681
Hospital	123,201	10,792	10,792	10,792	10,792
Tourism	28,000	-	-	-	-
East Hants Aquatic Centre	400,000	400,000	400,000	400,000	400,000
Total:	$ 2,589,619	$ 7,059,114	$ 3,563,058	$ 1,615,112	$ 1,855,233

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

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

	2026	2025
Principal	$ 4,242,801	$ 7,401,456
Interest	855,156	884,225
	$ 5,097,957	$ 8,285,681

9. Long-Term Liabilities (Continued)

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

	2026	2025
General revenues	$ 1,454,296	$ 1,334,929
Local improvement charges	41,800	41,800
Area rates	2,658,160	4,292,249
Sale of land in business parks	308,240	313,856
Water charges	635,461	2,302,847
	$ 5,097,957	$ 8,285,681

e) Total long-term liabilities assumed in 2025/2026 were as follows:

Project	2026	Term & Interest Rate
Sportsplex - Refinancing	1,180,731	10 Years: 2.72%-4.096%
Sewer lift - Refinancing	418,880	10 Years: 2.72%-4.096%
Road Gap Paving	150,439	10 Years: 2.72%-4.096%
	$ 1,750,050	

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, 2026, the Municipality estimates this obligation to be $360,037 (2025 - $347,756).

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, 2026, is based on an actuarial valuation for accounting purposes as at December 31, 2025. The next actuarial valuation for accounting purposes is to be prepared as of December 31, 2026. All plan assets are held by various Manulife Funds.

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	Estimated Dec. 31, 2025	Estimated Dec. 31, 2024
Accrued Benefit Obligation	$23,909,410	$22,161,090
Fair Value Plan Assets	18,349,256	16,477,841
Funded Status – Plan Deficit	$ (5,560,154)	$ (5,683,249)

11. Pension Plan (Continued)

The significant actuarial assumptions adopted in measuring the Municipality's accrued benefit obligation as at December 31, 2025 were as follows:

	Dec. 31, 2025	Dec. 31, 2024
Expected long-term rate of return on plan assets	5.80%	5.65%
Rate of compensation increase	3.00%	3.00%
Discount rate used to determine benefit obligation	4.80%	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 2026 was 19 years (2025 - 20 years).

	Dec. 31, 2025	Dec. 31, 2024
Accrued benefit obligation, net of plan assets	$5,560,154	$5,683,249
Unamortized actuarial loss	(505,014)	(1,239,135)
Benefit liability recorded in the Statement of Financial Position	$5,055,140	$4,444,114

During the year, the Municipality contributed $919,830 (December 2024 - $542,857) and the employees contributed $474,231 (December 2024 - $433,201) to the plan. Benefit payments for the year totaled $794,842 (December 2024 - $747,987).

Administrative fees paid during the year totaled $22,815 (2025 - $14,666); Plan Valuation costs were $4,570 (2025 - $1,463).

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, 2025	Additions (Disposals)	Accretion Expense	March 31, 2026
Buildings	$ 189,252	$ -	$ 3,545	$ 192,797
Engineered Structures	53,878	-	4,233	$ 58,111
Landfill Closure/Post Closure	75,278	-	4,622	$ 79,900
Water Utilities	48,574	-	4,230	$ 52,804
	$ 366,982	$ -	$ 16,630	$ 383,612

13. Municipal Fund Balances

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

		2026		2025
Long term liabilities to fund Hospital	$	(187,952)	$	(322,423)
Unfunded pension liability		(5,055,140)		(4,444,114)
Sportsplex fund		154,473		154,473
		(5,088,622)		(4,612,067)
Water utility operation		808,506		1,218,017
	$	(4,280,116)	$	(3,394,050)

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

		2026		2025
Tangible capital assets	$	118,253,860	$	121,318,523
Work in progress		9,476,062		4,667,569
Long term financing overage (shortage)		(232,282)		(152,192)
Long term liabilities capital		(24,511,819)		(26,707,060)
Asset retirement obligation		(383,612)		(366,982)
	$	102,602,209	$	98,759,858

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

		2026		2025
Working funds	$	39,697,741	$	35,976,724
Replacement of equipment/assets		13,009,327		12,375,648
Landfill closure/post closure liability		163,508		158,141
	$	52,870,577	$	48,510,514

13. Municipal Fund Balances (Continued)

d) Consolidated Accumulated Surplus:

		2026		2025
Operating fund	$	(5,088,622)	$	(4,612,067)
Water Utility fund		808,506		1,218,017
Capital fund		102,602,209		98,759,858
Reserves fund		52,870,577		48,510,514
	$	151,192,670	$	143,876,322

14. Taxation

		2026		2025
Taxation from real property	$	42,913,702	$	40,023,361
Less: Taxation collected to pay mandatory provincial taxes for:				
Education Services		(8,225,580)		(7,378,572)
Net taxes available for municipal purposes	$	34,688,122	$	32,644,789

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

	Stipend/Salary	Expenses	Total
Council			
Warden Eleanor Roulston	$ 69,456	$ 7,272	$ 76,728
Sandra Garden-Cole	34,156	743	34,899
Norval Mitchell	34,156	1,106	35,263
Eldon Hebb	34,156	866	35,023
Carl MacPhee	42,507	7,661	50,168
Keith Rhyno	35,156	743	35,899
Walter Tingley	34,156	1,961	36,117
Michael Perry	35,653	5,782	41,435
Elie Moussa	36,152	743	36,895
Craig Merriam	34,156	3,909	38,065
Cecil Dixon	34,222	1,640	35,863
Chief Administrative Officer	209,543	15,771	225,314
	$ 633,471	**$ 48,196**	**$ 681,667**

16. Budget Figures

The Municipality's Operating, Water Utility, and Capital budgets are approved by Council. The budget figures, including the financial plan, are 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, 2026

	2026 Budget	2026 Actual	2025 Actual
Revenue			
Property taxes	$ 42,241,937	$ 42,913,702	$ 40,023,361
Grants in lieu of taxes	246,152	244,859	245,122
Sale of services	2,543,143	2,809,511	2,445,351
Other revenue from own sources	3,985,499	4,338,705	3,908,747
Unconditional transfers from other governments	145,370	249,580	224,949
Conditional transfers from federal or provincial government agencies	396,730	622,358	523,998
Development and other contributions applied	566,200	262,758	-
Other transfers	1,019,703	1,019,703	969,138
	51,144,734	52,461,176	48,340,666
Expenses			
General government services	9,901,232	9,347,092	8,780,796
Protective services	12,878,728	12,992,772	12,245,200
Education	8,225,487	8,225,580	7,378,572
Transportation services	1,829,767	1,502,714	1,319,967
Environmental health services	8,182,032	7,745,941	7,033,355
Environmental development services	1,987,131	1,876,414	1,797,577
Recreation and cultural services	6,599,999	6,018,025	5,474,024
	49,604,376	47,708,538	44,029,491
Annual Surplus	1,540,358	4,752,638	4,311,175
Financing and Transfers			
Debt principal repayment	2,062,503	2,049,898	1,983,175
Decrease in amounts to be recovered	-	(611,026)	(648,204)
Transfer to capital fund	60,000	59,996	60,000
Transfer from capital reserves	(415,700)	(414,612)	(488,995)
Transfer to operating reserves	(166,445)	3,668,382	3,405,199
	1,540,358	4,752,638	4,311,175
Change in Fund Balance	-	-	-
Opening Fund Balance	(4,110,547)	(4,612,067)	(4,110,547)
Change in Long-Term Liabilities	146,686	134,471	146,686
Change in Unfunded Pension Liability	-	(611,026)	(648,206)
Closing Fund Balance (Note 13a)	$ (3,963,861)	$ (5,088,622)	$ (4,612,067)

Municipality of the District of East Hants

Schedule of Financial Position - Operating Fund

Year Ended March 31, 2026

	2026 Actual	2025 Actual
FINANCIAL ASSETS		
Cash	$ 6,753,307	$ 7,663,674
Taxes and rates receivable	2,106,240	1,944,466
Accounts receivable	1,848,301	2,004,835
	10,707,848	11,612,975
LIABILITIES		
Accounts payable and accrued liabilities	3,041,900	4,038,391
Deferred revenue - general	3,269,260	3,464,878
Deferred revenue - obligatory reserve	3,540,710	3,156,745
Employee benefits and other obligations	5,415,177	4,791,870
Tax sale surplus	656,370	772,345
Long term liabilities	193,954	341,025
	16,117,371	16,565,253
NET DEBT	(5,409,523)	(4,952,278)
NON FINANCIAL ASSETS		
Inventory and prepaid expenses	320,901	340,211
ACCUMULATED DEFICIT	$ (5,088,622)	$ (4,612,067)

Municipality of the District of East Hants

Schedule of Operations - Water Utility Fund

Year Ended March 31, 2026

	2026 Budget	2026 Actual	2025 Actual
Revenue	$ 3,344,991	$ 3,464,286	$ 3,259,239
Expenses			
Operating	2,975,401	2,675,488	2,529,120
Interest on debt	197,417	205,208	197,165
Amortization expense	587,760	542,466	522,744
	3,760,578	3,423,162	3,249,029
Annual Surplus	(415,587)	41,124	10,210
Transfers and Financing			
Principal debt payment	430,253	430,253	297,681
Transfer to capital	37,500	20,382	33,516
	467,753	450,635	331,197
Change in Fund Balance	(883,340)	(409,511)	(320,987)
Opening Fund Balance	1,218,017	1,218,017	1,539,004
Closing Fund Balance (Note 13a)	$ 334,677	$ 808,506	$ 1,218,017

Municipality of the District of East Hants

Schedule of Financial Position - Water Utility Fund

Year Ended March 31, 2026

	2026 Actual	2025 Actual
FINANCIAL ASSETS		
Cash	$ 89,292	$ 490,954
Water rates receivable	847,786	881,162
Accounts receivable	58,755	69,506
	995,833	1,441,622
LIABILITIES		
Accounts payable and accrued liabilities	134,314	156,321
Deferred revenue - general	128,673	99,069
	262,987	255,390
NET ASSETS	732,846	1,186,232
NON FINANCIAL ASSETS		
Inventory and prepaid expenses	75,660	31,785
ACCUMULATED SURPLUS	$ 808,506	$ 1,218,017

Municipality of the District of East Hants

Schedule of Operations - Capital Fund

Year Ended March 31, 2026

	2026 Actual	2025 Actual
Revenue		
Government grants	$ 1,639,612	$ 315,281
Development and other contributions applied	1,093,484	363,043
	2,733,096	678,324
Expenses		
General government services	295,688	310,099
Protective services	34,532	41,854
Transportation services	899,409	897,982
Environmental health services	1,233,826	1,014,335
Environmental development services	1,219,940	220,583
Recreation and cultural services	1,382,501	1,275,671
Water Utility	4,230	4,230
	5,070,126	3,764,754
Annual Surplus	(2,337,030)	(3,086,430)
Financing and Transfers		
Principal payments	(2,345,680)	(2,134,170)
Transfers from reserves	(3,753,322)	(2,217,649)
Transfers from operations	(80,379)	(93,519)
	(6,179,381)	(4,445,338)
Change in Fund Balance	3,842,351	1,358,908
Opening Fund Balance	98,759,858	97,400,950
Closing Fund Balance (Note 13b)	$ 102,602,209	$ 98,759,858

Municipality of the District of East Hants

Schedule of Financial Position - Capital Fund

Year Ended March 31, 2026

	2026 Actual	2025 Actual
FINANCIAL ASSETS		
Cash	$ 9,122,884	$ 8,852,270
Accounts receivable	394,846	459,622
	9,517,730	9,311,892
LIABILITIES		
Accounts payable and accrued liabilities	1,372,333	229,152
Deferred revenue - general	8,377,679	9,234,932
Long term liabilities	24,511,819	26,707,060
Asset Retirement Obligation	383,612	366,982
	34,645,443	36,538,126
NET DEBT	(25,127,713)	(27,226,234)
NON FINANCIAL ASSETS		
Net tangible capital assets	118,253,860	121,318,523
Work in progress	9,476,062	4,667,569
	127,729,922	125,986,092
ACCUMULATED SURPLUS	$ 102,602,209	$ 98,759,858

Municipality of the District of East Hants

Schedule of Operations - Reserves Fund

Year Ended March 31, 2026

	2026 Actual	2025 Actual
Revenue		
Investment income	$ 1,991,394	$ 2,159,678
Government grants	2,789,836	2,710,981
Developments & Other Contributions Applied	78,386	4,516
Annual Surplus	4,859,615	4,875,175
Net Transfers From/To Other Funds		
Transfers from Current Fund	(3,253,770)	(2,916,204)
Transfers to Capital Fund	3,753,322	2,217,649
	499,553	(698,555)
Net Change in Reserve Funds	4,360,063	5,573,730
Opening Reserve Fund Balance	48,510,514	42,936,784
Closing Reserve Fund Balance (Note 13c)	$ 52,870,577	$ 48,510,514
Analyzed as follows:		
Reserves set aside for specific purposes		
Operating Contingencies/Surplus	$ 12,435,378	$ 11,724,680
General Government	1,966,628	1,620,468
Solid Waste Management Facilities/Equipment	3,116,422	2,920,665
Office Equipment	283,866	358,942
Computer Hardware/Software	497,089	453,343
Aquatic Centre	611,134	576,976
Building and Equipment	443,887	404,860
Transportation and Equipment	3,956,427	3,409,507
Recreation and Leisure	1,213,288	1,235,375
Active Transportation	306,729	371,008
Emergency Measures	324,485	300,217
Passenger Vehicles	133,477	171,474
Canada Community Building Fund (formerly Gas Tax)	6,681,349	6,895,146
Lloyd E. Matheson Centre	460,121	420,153
Uniacke District Recreation Civic Centre	39,706	38,403
Business Park Land Development (fr Sales)	1,639,757	1,305,787
Landfill Closure/Post Closure Costs	163,508	158,141
District Beautification Funds	28,629	28,630
Emergency Grant Fund-Fire Departments	819,183	842,918
Tourism Operating/Capital	355,391	304,266
Economic Development Operations	76,729	84,609
District Recreation Grant Fund	778,276	675,948
Urban Service Rate Contingencies	2,082,172	2,657,436
Lights Urban Service Rate	161,402	155,922
Sportsplex Area Rate	1,391,262	1,367,717
Sportsplex - Operating Surplus	30,740	29,346
Wastewater System	1,386,829	1,193,095
Sidewalks Excess Debenture/Operations	2,104,616	1,814,692
Asset Retirement Obligation	420,048	400,991
East Hants Water system	3,726,479	3,313,951
Housing Accelerator Fund	3,705,113	2,495,309
Growth Management Grant - Municipal Buildings and Property	923,778	503,208
Growth Management Grant - Mount Uniacke	481,158	212,375
Growth Management Grant - Sportsplex	47,130	64,956
Tax Sale Surplus	78,386	-
	$ 52,870,577	$ 48,510,514

Municipality of the District of East Hants

Schedule of Financial Position - Reserves Fund

Year Ended March 31, 2026

	2026 Actual	2026 Actual
FINANCIAL ASSETS		
Cash	$ 50,905,404	$ 47,642,974
Interest receivable	1,965,172	867,540
	52,870,577	48,510,514
ACCUMULATED SURPLUS	$ 52,870,577	$ 48,510,514

Municipality of the District of East Hants

Reconciliation of the Financial Plan to the PSAS Budget

Year Ended March 31, 2026

	Financial Plan General	Financial Plan Utility	Amortization (TCA)	Financial Plan Capital	Transfers Reserves	Debt Charges Principal	Elimination Entries	PSAS Budget
REVENUE								
Taxes	$ 42,241,937	$ -	$ -	$ -	$ -	$ -	$ -	$ 42,241,937
Water utility	-	3,344,991	-	-	-	-	(735,716)	2,609,275
Grants in lieu of taxes	246,152	-	-	-	-	-	-	246,152
Sale of services	2,543,143	-	-	-	-	-	-	2,543,143
Other revenue from own sources	3,985,499	-	-	-	-	-	(1,417,356)	2,568,143
Unconditional transfers from other	145,370	-	-	-	-	-	-	145,370
Conditional transfers from government	396,730	-	-	-	-	-	-	396,730
Government grants	-	-	-	4,429,447	-	-	-	4,429,447
Development and other contributions applied	566,200	-	-	1,093,484	-	-	-	1,659,684
Other transfers	1,019,703	-	-	-	-	-	(1,019,703)	-
Total revenue	**51,144,734**	**3,344,991**	**-**	**5,522,931**	**-**	**-**	**(3,172,775)**	**56,839,881**
EXPENSES								
General government services	9,901,232	-	292,143	-	-	-	(885,874)	9,307,501
Protective services	12,878,728	-	34,532	-	-	-	(735,716)	12,177,544
Education services	8,225,487	-	-	-	-	-	-	8,225,487
Transportation services	1,829,767	-	899,409	-	-	-	(92,441)	2,636,735
Environmental health services	8,182,032	-	1,226,270	-	-	-	(1,112,124)	8,296,178
Water utility	-	3,760,578	-	-	-	-	(203,866)	3,556,712
Environmental development services	1,987,131	-	220,583	-	-	-	-	2,207,714
Recreation and cultural services	6,599,999	-	1,382,501	-	-	-	(142,754)	7,839,746
Transfer to capital	60,000	37,500	-	-	(97,500)	-	-	-
Debt charges - principal payment	2,062,503	430,253	-	(2,345,680)	-	(147,076)	-	-
Transfer to reserves (capital/operating)	(582,145)	-	-	-	582,145	-	-	-
Total expenses	**51,144,734**	**4,228,331**	**4,055,438**	**(2,345,680)**	**484,645**	**(147,076)**	**(3,172,775)**	**54,247,617**
Surplus (Deficit)	**$ -**	**$ (883,340)**	**$ (4,055,438)**	**$ 7,868,611**	**$ (484,645)**	**$ 147,076**	**$ -**	**$ 2,592,265**

Municipality of the District of East Hants

Consolidated Schedule of Operations by Function

Year Ended March 31, 2026

	*General Government	Protective Services	Transportation Services	Environmental Health Services	Environmental Development Services	Other
REVENUE						
Property taxes	$ 34,299,923	$ 4,583,999	$ 38,858	$ 3,291,589	$ -	$ -
Grants in lieu of taxes	237,283	-	-	7,576	-	-
Sale of services	849,901	-	-	1,107,174	39,696	-
Other revenue from own sources	1,831,382	122,948	-	235,754	248,170	1,991,394
Unconditional transfers from other governments	139,978	-	-	109,602	-	-
Conditional transfers from federal or provincial government	-	-	-	234,615	286,162	-
Government grants	-	-	-	-	-	4,429,448
Development and other contributions applied	-	-	-	262,758	-	1,171,870
Other transfers	-	-	92,441	927,262	-	-
Water utility	-	-	-	-	-	-
Elimination Entries	(1,409,680)	-	(92,441)	(927,262)	-	-
Total revenue	$ 35,948,787	$ 4,706,947	$ 38,858	$ 5,249,068	$ 574,028	$ 7,592,712
EXPENSES						
Salaries, wages and benefits	$ 5,452,792	$ 701,096	$ -	$ 2,210,739	$ 1,414,072	$ -
Operating costs	3,806,193	12,277,356	1,407,134	5,454,293	403,856	8,225,580
Elimination Entries	(896,016)	(710,148)	(92,441)	(1,107,380)	-	-
Amortization	292,143	34,532	899,409	1,226,270	220,583	-
Asset Retirement accretion	3,545	-	-	8,856	-	-
Interest on long term debt	88,108	14,320	95,580	80,909	58,486	-
Total expenses	$ 8,746,765	$ 12,317,156	$ 2,309,682	$ 7,873,687	$ 2,096,997	$ 8,225,580
Net gain (loss) on sale of TCA	$ -	$ -	$ -	$ 1,300	$ (999,357)	$ -
Net gain on disposal of asset retirement obligation	-	-	-	-	-	-
Total gain (loss)	$ -	$ -	$ -	$ 1,300	$ (999,357)	$ -
Surplus (Deficit)	$ 27,202,022	$ (7,610,209)	$ (2,270,824)	$ (2,623,319)	$ (2,522,326)	$ (632,868)

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