



Subject: 2025/2026 Budget Carryforwards Request
To: Corporate & Residential Services Committee
Date Prepared: July 15, 2026
Related Motions: C25(347), C25(377), C25(400), C26(69)
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Summary

At the end of March 31, 2026 there were several amounts that had been approved in the 2025/2026 budget, that had not been entirely spent. Budget managers have requested that some of these previous budget items be approved to be included in the 2026/2027 budget so the work can be finalized.

Financial Impact Statement

If approved, the 2026/2027 budgeted expenditures will increase, and drawdowns from reserves will increase by the same amount. The net impact will be zero on the bottom line.

Recommendation

It is recommended Council approve the transfer to reserves and budget carryforward amounts.

Recommended Motion

Move that the Corporate and Residential Services Committee recommend that Council ratify the transfer to reserves and year-end carry forward amounts as presented in the 2025/2026 Budget Carryforwards Request Report dated July 15, 2026 and presented on July 21, 2026 be accepted and approved.

Discussion

CARRYFORWARD REQUESTS

During year-end discussions with budget managers, they identified projects that were not completed by March 31st, 2026, and are recommending to Council to carry these amounts forward to the 2026/2027 budget. The projects are as follows:

Project	Amount	Source of Funding
IT Salaries & Benefit Savings	\$51,837	2025/2026 GTR Year End Surplus
IT Security Maturity Assessment	\$21,835	2025/2026 GTR Year End Surplus
Burntcoat Head Park - Security Keypads	\$4,013	2025/2026 GTR Year End Surplus
Transit - Public Engagement	\$24,000	Housing Accelerator Funding (HAF)
Enfield Water Treatment Plant Intake Study	\$67,500	Housing Accelerator Funding (HAF)
Shubenacadie Water Treatment Plant GUDI	\$35,964	Housing Accelerator Funding (HAF)
Grand Lake Water Withdrawal Study	\$150,000	Housing Accelerator Funding (HAF)
NS Environment Regulatory Requirements	\$10,000	Water Utility Accumulated Surplus

GTR & USR SAVINGS TO PENSION RESERVES

In order to fund approved pension upgrades approved by Council, and an increased employer contribution rate as required by the last actuarial valuation, Council is advised to transfer the overall savings in salaries and benefits from 2025/2026 to the Pension Reserve (GTR \$510,600; USR \$23,900). These funds will remain in East Hants control and will be transferred to the pension plan as amendments to the Plan are finalized per motion C26(139). After these transfers, the final GTR surplus for 2025/2026 is \$806,880 and the final USR surplus for 2025/2026 is \$140,915

Alternatives

Council may choose not to approve any of the carryforward requests, or it may choose to approve some.