



BUDGET 2026-27

# DEFENDING NOVA SCOTIA

Planning for the long term

BUDGET **2026-27**

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Planning for the long term

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Budget 2026-27: Estimates and Supplementary Detail  
Finance and Treasury Board  
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# Province of Nova Scotia

## 2026-2027 Estimates

### Explanatory Notes

#### Introduction

The 2026-2027 Estimates represent the financial plan of the Province of Nova Scotia (Province) presented by the Government to the House of Assembly for the fiscal year commencing April 1, 2026. The Estimates provide the estimated revenues, expenses, capital purchases, and debt management payments for the year based on the policies, programs, and priorities of the Government.

#### Estimates Format

The *Budgetary Summary* presents the *revenues, departmental expenses, refundable tax credits, pension valuation adjustment, and debt servicing costs* of the General Revenue Fund and additional accounting adjustments for the impact of consolidation.

*Revenues*, within the General Revenue Fund, include *ordinary revenues, ordinary recoveries, and net income from Government Business Enterprises*, which include Highway 104 Western Alignment Corporation, Nova Scotia Liquor Corporation, and the casino operations and lottery sales segments of Nova Scotia Gaming Corporation.

*Departmental expenses*, within the General Revenue Fund, are presented on a gross basis by the primary categories of *salaries and benefits, operating costs, and grants and contributions, less chargeables to other departments*. Departmental expenses are also presented by programs and services in the *supplementary information*.

*Consolidation adjustments* in the *Budgetary Summary* include the net revenues and expenses of governmental units, such as the Health Authorities, Regional Centres for Education and Conseil scolaire acadien provincial, other governmental units, and government partnership arrangements. The expected net results of governmental units and government partnership arrangements are presented at the summary level for information purposes as they form part of the total provincial surplus or deficit. With the inclusion of these entities, the *Budgetary Summary* represents the expected operating results of the complete Government Reporting Entity. Spending authority for each of these entities is provided in their separate legislation; therefore, a specific appropriation is not required in this 2026-2027 Budget.

#### General Revenue Fund Spending Authority – Expense Basis

*Departmental expenses* shown in the Budgetary Summary for 2025-2026 and 2026-2027 are shown at gross amounts less chargeables to other departments, while other fees and charges and cost recoveries are included in revenues. The *departmental expenses* summary and resolutions (votes) for each department represent the total departmental spending authority. By providing for spending authority on a *gross departmental expense* basis, program costs are represented at their full costs and departments are able to ensure effective financial

management in the delivery of programs and services, which enhances financial responsibility and accountability.

## **Tangible Capital Assets**

Tangible capital assets have useful lives extending beyond the accounting period, are held for use in the production or supply of goods and services, and are not intended for sale in the ordinary course of operations. Tangible capital assets are recorded at gross historical cost, or estimated cost when the actual cost is unknown, and include all costs directly attributable to the acquisition, construction, development, installation, and betterment of the tangible capital asset, as well as interest related only to the financing of P3 assets during construction. Cost also includes the estimated outlay of legally required activities associated with the retirement of certain tangible capital assets. Any financial contribution received for a tangible capital asset is recorded as revenue in the fiscal year when the related eligible tangible capital asset expenditures have been incurred.

Tangible capital assets include land, land improvements, buildings, major equipment, computer equipment and software, vehicles, ferries, roads, highways, and bridges. Tangible capital assets do not include internally-developed intangibles or assets acquired by right, such as forests, water, and mineral resources, or works of art and historical treasures.

A percentage of the original cost is charged to expense each year over the useful life of the asset using a declining balance method. For example, if a snowplow is expected to have a useful life of 15 years, then a percentage of its original cost is expensed in each of the 15 years. This charge to operations is called amortization. A capital lease is amortized on a straight-line basis over the lease term.

In accordance with the Tangible Capital Asset policy, the *departmental expenses* include the annual amortization charge. The cost of the estimated purchases of eligible tangible capital assets is voted separately in Resolution #44; Capital Purchase Requirements; Page 1.4.

## **Funded Staff**

Funded staff is measured in Full-Time Equivalents (FTEs), which is a measure of the annualized person-years of full-time and part-time staff. Only staff charged to a salary account in departmental expenses and having an employee-employer relationship with a given provincial department or Public Service appropriation are included in the FTE count. Where funding appears in the Estimates for an agency or organization as a grant or contribution from the Province, employees of that agency or organization are not included in the FTE count. Staff employed by the Province, but funded by external agencies, are reflected in the Funded Staff details that appear after the Departmental Expenses by Object.

The FTE counts that appear in the Funded Staff figures shown on Page 1.10 of the Estimates are net of those funded by external agencies.

## **Financial Reporting and Accounting Policies**

### **Basis of Presentation**

The Public Accounts of the Province are prepared in accordance with Canadian public sector accounting standards of the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada (CPA Canada), supplemented where appropriate by other accounting standards of CPA Canada and the International Federation of Accountants. The 2026-2027 Estimates have been prepared following the presentation format used in preparing the 2024-2025 Public Accounts, except as described in the following paragraph:

The Budget is reported on a consolidated basis by incorporating a consolidation adjustment using the equity method of accounting instead of the line-by-line consolidation method. Under the equity method of accounting, the Province recognizes its share of the surplus or deficit generated by the governmental units and government partnership arrangements after their accounting policies are conformed to those of the General Revenue Fund. This format has been adopted to facilitate the preparation of the Budget because appropriations are relevant to the General Revenue Fund activities only. As a result, the components of the Budget, such as revenues and expenses, are not comparable to consolidated information contained in the Public Accounts. Presentation differences aside, the provincial surplus or deficit is comparable because the budget is prepared using the same overall accounting policies as those used for the Public Accounts.

Included in the *Public Accounts Volume 1 - Consolidated Financial Statements* is a reconciliation of the *Budgetary Summary* as presented in the Budget to the line-by-line consolidation format in Public Accounts. The reformatted budgeted figures are presented alongside the actual results for the year in the consolidated financial statements.

### **General Revenue Fund**

The General Revenue Fund is comprised of the Province's departments, public service units, special operating agencies, and the net income from government business enterprises, but excludes the governmental units and special purpose funds owned or controlled by the Province as well as the Province's share of government partnership arrangements.

This 2026-2027 Budget has been prepared using the following significant accounting policies:

### **Government Reporting Entity**

The Government Reporting Entity is comprised of the General Revenue Fund and the Province's governmental units, special purpose funds, and a proportionate share of government partnership arrangements. Governmental units and government business enterprises are the entities controlled by the Province.

Control is defined as the power to govern the financial and operating policies of another organization with expected benefits or the risk of loss from the other organization's activities. Control exists regardless of whether the government chooses to exercise its power to govern or not, so long as it has the ability to govern. Control must exist at the financial statement date, without the need to amend legislation or agreements. Government partnership arrangements represent entities for which decision making and significant risks and benefits are shared with other parties outside the Government Reporting Entity.

Trust funds administered by the Province, but not controlled, are excluded from the Government Reporting Entity.

A complete listing of the organizations within the Government Reporting Entity is provided in Schedule 10 of the ***Public Accounts Volume 1 – Consolidated Financial Statements for the fiscal year ended March 31, 2025.***

## **Revenues**

Revenues include ordinary revenue, ordinary recoveries, and net income from government business enterprises. Revenues are recognized on an accrual basis and segregated between provincial and federal sources.

Revenue estimates do not include gains, such as gains on the disposition of tangible capital assets, unless they can be foreseen when preparing the Budget. Borrowings, such as proceeds from debt issues, which are financing transactions, are not included in the Statement of Operations.

Revenues include the following:

**Ordinary revenue** arises from taxation, transfers from the federal and other governments, sale of goods, the rendering of services, use by others of government economic resources yielding rent, interest, sinking fund earnings, royalties or dividends, and receipt of contributions such as grants, donations, and bequests. Federal Equalization, Canada Health Transfer (CHT), and Canada Social Transfer (CST) payments are recorded based on federal estimates. Revenues from personal and corporate income taxes, and the provincial portion of the harmonized sales tax are accrued in the year earned based upon estimates using statistical models. Tax revenue estimates take into account federal estimates, current economic assumptions, historical trends, and certain adjustments for non-refundable tax credits. Refundable tax credits are not recognized as a reduction of tax revenues. For any transfers received during the year for which stipulations creating a liability are not met by year-end, the amount is recorded as deferred revenue and recognized as revenue in the fiscal year in which the relevant stipulations are met.

**Ordinary recoveries** are created primarily from an agreement with an external party to compensate the Province for the full cost or a portion of the cost incurred on its behalf.

**Net income from government business enterprises** represents the estimated net income of government business enterprises controlled by the Province for the fiscal year.

## Expenses

Expenses include departmental expenses, refundable tax credits, pension valuation adjustment, and debt servicing costs. Expenses are recorded on the accrual basis.

Expenses include the following:

**Departmental expenses** are decreases in economic resources, either by way of outflows or reductions in assets or the incurrence of liabilities, resulting from operations, transactions, and events expected to occur in the fiscal year. Expenses include the cost of economic resources consumed in and identifiable within the operations of the fiscal year.

Departmental Expenses include the following:

**Government transfers** are payments to individuals, organizations, or other governments for which the Province does not receive any goods or services in return, does not expect repayment, and does not expect a financial return. The main types of government transfers are entitlements, transfers under shared cost agreements, and grants. Government transfers are recognized as expenses in the period the transfers are authorized and all eligibility criteria have been met by the recipients. If a government transfer is paid prior to the recipient meeting all eligibility criteria, the transfer is expensed on the date of payment. An advance or prepayment of a government transfer is not recorded as a financial asset.

**Forgivable loans and loans or investments issued with significant concessionary assistance** are recognized as a grant expense when the loan or investment is made unless some or all of the loan or investment meets the definition of a loan receivable or investment and there is sufficient evidence of a reasonable expectation of its recovery. No grant expense is recognized for any portion considered a proper receivable or investment.

**Pension, retirement, and other employee benefit plan obligations** are expensed by the departments when contributions are paid or payable to these benefit plans. The interest component of these long-term obligations is included in debt servicing costs. The remaining expense (recovery) associated with these benefit plans is included in pension valuation adjustment.

**Provisions** are made for probable losses on certain loans, investments, loan guarantees, accounts receivable, advances, forgivable loans, and for contingent liabilities when it is likely that a liability exists and the amount can be reasonably determined. These provisions are updated as estimates are revised, at least annually.

**Tangible capital asset amortization** is the allocation of the cost of a tangible capital asset over its useful life using a declining balance or straight-line basis appropriate to its nature and use by the Province.

**Inventory of supplies** is expensed in the fiscal year when consumed, not the year in which the inventory is purchased, although in many cases the purchase and consumption of inventory will occur in the same fiscal year.

**Inventory for resale** is expensed in the fiscal year when it is sold, although in many cases the purchase and sale of this inventory will occur in the same fiscal year.

**Pension Valuation Adjustment (PVA)** for pension, retirement and other employee future benefit plan obligations is comprised of current service cost, employee and employer contributions, amortization of net actuarial gains or losses, any changes in plan asset valuation allowance, and any plan amendments and settlements which occur during the fiscal year. PVA represents the net amount of converting the cash-based government contributions to benefit plans recorded at a departmental level to the accrual basis of accounting. Related interest costs on benefit plan liabilities in excess of the expected return on plan assets are included in debt servicing costs.

**Debt servicing costs** include interest, amortization of debenture premiums, discounts and underwriting commissions, and the foreign exchange gains and losses realized on the settlement of foreign currency denominated debentures.

Debt servicing costs include the following:

**Interest** includes interest on short-term and long-term debt, net interest on pension, retirement and other employee future benefit plan obligations, interest on capital leases, and the impact of any interest rate swaps used to manage interest rate exposure.

**Debenture premiums and discounts**, as well as underwriting commissions relating to the issuance of debentures, are deferred and amortized over the term of the related debenture. Amortization is charged to debt servicing costs using the effective interest method.

**Foreign exchange translation gains or losses** on foreign currency denominated financial instruments are recognized in remeasurement gains and losses prior to settlement, and upon settlement, foreign exchange gains and losses are charged to debt servicing costs.

## Consolidation and Accounting Adjustments

The consolidation and accounting adjustments summarize the estimated impact of consolidating the entities controlled by the Province on the provincial surplus or deficit for the fiscal year. Consolidation adjustments involve eliminating inter-governmental unit transactions from revenues and expenses.

The most significant adjustment is for transfer payments made during the year from the General Revenue Fund to the Health Authorities, Regional Centres for Education, and Conseil scolaire acadien provincial, whereby grant expenses in the General Revenue Fund are eliminated with their corresponding grant revenue recorded by the recipient entity. Accounting adjustments involve conforming the accounting policies of governmental units and government partnership arrangements to those of the General Revenue Fund with the exception of tangible capital assets where amortization rates and thresholds used by the controlled entities are not adjusted to those used in the General Revenue Fund.

## Provincial Surplus or Deficit

The calculation of the Province's annual surplus or deficit under Canadian public sector accounting standards is the net financial result of the year's operations comprised of total revenues less total expenses of all entities within the Government Reporting Entity.

## Comparative Figures

Comparative figures for Estimates are based on the accounting policies in effect at the time the Estimates were prepared. Estimates are not adjusted for subsequent accounting changes once the appropriations are finalized.

The following accounting policy changes are reflected in the 2026-27 Estimates:

- All long-term care (LTC) facilities that are financed by the Province are recorded as tangible capital assets within the Department of Seniors and Long-Term Care (SLTC). All loans receivable from LTC service providers have been derecognized by the Department of Growth and Development. As a result, SLTC records annual amortization expense related to the LTC facilities as well as LTC per diem grant expenses, net of interest and principal repayments from LTC service providers.
- Effective April 1, 2026, the Province adopted the new *Conceptual Framework for Financial Reporting in the Public Sector* and *PS 1202, Financial Statement Presentation*. These new standards are not expected to significantly impact the presentation of the Statement of Operations.

## Measurement Uncertainty

Uncertainty in the determination of the amount at which an item is recorded in the financial statements is known as measurement uncertainty. Measurement uncertainty exists in this 2026-2027 Budget. Many items are measured using management's best estimates based on assumptions that reflect the most probable set of economic conditions and planned courses of action. Uncertainty exists whenever estimates are used because it is reasonably possible that

there could be a material difference between the recognized amount and another reasonably possible amount.

The main areas of measurement uncertainty exist in the estimation of tax revenues, pension, retirement and other obligations, remediation costs for contaminated sites, asset retirement obligations, and amortization of tangible capital assets. Other areas include allowances for doubtful accounts and the valuation of loans receivable and investments.



## Estimates

**General Revenue Fund  
Departmental Expenses - Summary  
(\$ thousands)**

<b>Department and Service</b>	<b>2025-26 Estimate</b>	<b>2025-26 Forecast</b>	<b>2026-27 Estimate</b>
Advanced Education	732,171	742,619	<b>542,339</b>
Agriculture	47,946	50,946	<b>48,048</b>
Communities, Culture, Tourism and Heritage	168,120	200,699	<b>162,785</b>
Cyber Security and Digital Solutions	283,921	288,357	<b>322,727</b>
Education and Early Childhood Development	2,225,951	2,201,128	<b>2,341,678</b>
Emergency Management	61,060	62,799	<b>60,190</b>
Energy	48,613	53,613	<b>45,982</b>
Environment and Climate Change	80,124	78,716	<b>59,877</b>
Finance and Treasury Board	48,406	47,687	<b>48,173</b>
Fisheries and Aquaculture	15,095	15,095	<b>17,933</b>
Growth and Development	400,214	404,216	<b>457,047</b>
Health and Wellness	5,976,833	6,337,636	<b>6,714,896</b>
Justice	489,245	504,308	<b>536,436</b>
Labour, Skills and Immigration	246,453	246,849	<b>431,995</b>
Municipal Affairs	337,882	275,505	<b>290,004</b>
Natural Resources	112,138	177,065	<b>131,455</b>
Opportunities and Social Development	1,676,809	1,672,654	<b>1,784,748</b>
Public Service	525,274	536,002	<b>579,386</b>
Public Works	840,141	842,469	<b>921,085</b>
Seniors and Long-term Care	1,462,480	1,540,847	<b>1,573,127</b>
Service Nova Scotia	164,805	174,693	<b>172,758</b>
Restructuring Costs	551,472	651,397	<b>527,721</b>
	<b>16,495,153</b>	<b>17,105,300</b>	<b>17,770,390</b>

## Estimates

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**General Revenue Fund  
Restructuring Costs and  
Refundable Tax Credits - Summary  
(\$ thousands)**

	2025-26 Estimate	2025-26 Forecast	2026-27 Estimate
<b>Restructuring Costs</b>			
Provisions for Contract Negotiations, Workforce Adjustment and Government Restructuring	551,472	651,397	527,721
<b>Total - Program Expenses - Restructuring Costs Resolution #41</b>	<b>551,472</b>	<b>651,397</b>	<b>527,721</b>
<b>Refundable Tax Credits</b>			
Refundable Tax Credits	147,960	164,588	160,569
<b>Total - Program Expenses - Refundable Tax Credits Resolution #42</b>	<b>147,960</b>	<b>164,588</b>	<b>160,569</b>

## Estimates

**General Revenue Fund  
Pension Valuation Adjustment and  
Debt Servicing Costs - Summary  
(\$ thousands)**

	2025-26 Estimate	2025-26 Forecast	2026-27 Estimate
<b>Pension Valuation Adjustment</b>			
Provisions for Pension Valuation Adjustment	17,079	(20,042)	(28,914)
<b>Total - Program Expenses - Pension Valuation Adjustment Resolution #43</b>	<b>17,079</b>	<b>(20,042)</b>	<b>(28,914)</b>
<b>Debt Servicing Costs</b>			
Interest on Long-term Debt	745,692	763,178	<b>868,197</b>
General Interest	55,175	56,179	<b>59,589</b>
Interest on Pension, Retirement and Other Obligations	107,642	100,465	<b>102,321</b>
<b>Total Program Expenses - Debt Servicing Costs Resolution #10</b>	<b>908,509</b>	<b>919,822</b>	<b>1,030,107</b>

**Note:** The pension valuation adjustment is the net benefit plan cost (recovery) for the year, less government contributions included in program expenses, and the interest costs on plan liabilities in excess of the expected return on plan assets, which are included in debt servicing costs. The net benefit plan cost (recovery) is comprised of current service cost, employee contributions, expected return on plan assets, interest cost on plan liabilities, amortization of net actuarial gains or losses, any changes in plan asset valuation allowance and any plan amendments, which occur during the fiscal year.

## Estimates

**General Revenue Fund  
Tangible Capital Assets  
Capital Purchase Requirements - Summary  
(\$ thousands)**

<u>Department and Service</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Advanced Education	6,500	5,660	---
Agriculture	10,373	6,613	<b>10,517</b>
Cyber Security and Digital Solutions	70,866	61,104	<b>98,689</b>
Education and Early Childhood Development	221,008	155,423	<b>134,068</b>
Emergency Management	3,970	4,207	<b>850</b>
Environment and Climate Change	3,697	656	<b>1,300</b>
Growth and Development	79,864	45,567	<b>42,834</b>
Health and Wellness	753,572	754,934	<b>1,131,721</b>
Justice	10,126	4,837	<b>24,170</b>
Labour, Skills and Immigration	---	---	<b>30,817</b>
Municipal Affairs	690	690	<b>1,688</b>
Natural Resources	38,778	35,013	<b>30,349</b>
Opportunities and Social Development	9,435	1,041	<b>4,738</b>
Public Service	1,000	700	<b>500</b>
Public Works			
Highways and Bridges	510,548	571,961	<b>467,590</b>
Buildings and Infrastructure	106,703	86,414	<b>81,340</b>
Seniors and Long-term Care	---	480,156	<b>873,828</b>
Service Nova Scotia	1,158	787	<b>643</b>
Contingency	45,000	---	<b>69,350</b>
<b>Total - Expenditures - Capital Purchase Requirements Resolution #44</b>	<b>1,873,288</b>	<b>2,215,763</b>	<b>3,004,992</b>

**Note:** Capital Grants are included in the expenses of the Departments of Health and Wellness, Growth and Development, and Public Works.

## Estimates

**General Revenue Fund  
Tangible Capital Assets  
Amortization - Summary  
(\$ thousands)**

<u>Department and Service</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Advanced Education	22,082	21,898	15
Agriculture	2,168	2,168	1,656
Communities, Culture, Tourism and Heritage	1,054	1,054	897
Cyber Security and Digital Solutions	31,343	25,259	41,970
Education and Early Childhood Development	99,355	94,945	104,162
Emergency Management	1,699	337	1,767
Environment and Climate Change	106	106	166
Fisheries and Aquaculture	16	16	39
Growth and Development	21,948	19,598	21,028
Health and Wellness	21,499	18,763	28,264
Justice	3,442	3,447	3,677
Labour, Skills and Immigration	36	35	28,455
Municipal Affairs	132	132	582
Natural Resources	5,166	5,870	8,931
Opportunities and Social Development	1,022	1,167	1,474
Public Works	343,085	341,395	359,413
Seniors and Long-term Care	---	29,600	47,005 (A)
Service Nova Scotia	1,088	851	913
	<u>555,241</u>	<u>566,641</u>	<u>650,414</u>

This Schedule identifies the amortization included in the program expenses by department.

**Note: (A)** Due to an accounting change, provincially funded long-term care facilities are now included as capital under the Department of Seniors and Long-term Care.

## Estimates

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**General Revenue Fund  
Other Long-term Debt  
(\$ thousands)**

	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Other Long-term Debt			
Capital Leases	6,993	6,173	<b>3,503</b>
P3 Arrangements	9,662	8,552	<b>8,893</b>
<b>Total - Expenditures - Other Long-term Debt Resolution #45</b>	<u><b>16,655</b></u>	<u><b>14,725</b></u>	<u><b>12,396</b></u>

## Estimates

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**General Revenue Fund  
Contingency  
(\$ thousands)**

	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
<b>Contingency</b>			
Provision to reflect the impact of unanticipated changes in economic growth, revenue or expenses	200,000	---	<b>50,000</b>
<b>Total - Program Expenses - Contingency Resolution #46</b>	<u>200,000</u>	<u>---</u>	<u>50,000</u>

## Estimates

### General Revenue Fund

#### Statutory Capital Items for which no vote is required under the Appropriations Act (\$ thousands)

##### Capital Advances and Investments

No vote is required under the *Appropriations Act*. The following is given for information as to the proposed program under the respective statutes.

	<u>Item Number</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
<b>Additional Advances and Investments (A)</b>				
Fisheries and Aquaculture Development Fund	1.	60,000	76,164	<b>65,000</b>
Nova Scotia Jobs Fund	2.	1,000	---	<b>1,000</b>
Community Economic Dev. Fund	3.	3,000	---	<b>3,000</b>
Nova Scotia Farm Loan Board	4.	60,000	56,189	<b>60,000</b>
Nova Scotia Fund - Invest NS	5.	---	---	---
Housing Development Fund (G&D)	6.	814,696	555,191	<b>775,800</b>
Student Loans Direct Lending - AE	7.	39,400	44,656	<b>45,500</b>
Nova Scotia First Fund - Invest NS	8.	11,000	11,000	<b>12,272</b>
Municipal Fund	9.	225,000	184,565	<b>190,000</b>
		<u>1,214,096</u>	<u>927,765</u>	<u>1,152,572</u>
<b>Repayments (A)</b>				
Fisheries and Aquaculture Development Fund	1.	27,000	42,754	<b>30,000</b>
Nova Scotia Jobs Fund	2.	1,133	1,133	<b>1,383</b>
Community Economic Dev. Fund	3.	---	---	---
Nova Scotia Farm Loan Board	4.	28,000	30,152	<b>28,000</b>
Nova Scotia Fund - Invest NS	5.	11,478	13,565	<b>11,368</b>
Housing Development Fund (G&D)	6.	45,435	157,106	<b>44,230</b>
Student Loans Direct Lending - AE	7.	21,500	22,200	<b>21,500</b>
Nova Scotia First Fund - Invest NS	8.	---	---	---
Municipal Fund	9.	118,158	118,854	<b>108,675</b>
		<u>252,704</u>	<u>385,764</u>	<u>245,156</u>
<b>Net - Capital Advances and Investments</b>		<u><b>961,392</b></u>	<u><b>542,001</b></u>	<u><b>907,416</b></u>

(A) - See Note (A) Page 1.9

## Estimates

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### General Revenue Fund

### Statutory Capital Items for which no vote is required under the Appropriations Act (\$ thousands)

#### Note:

- (A) Spending authority contained in the following Statutes.  
Borrowing provided for under the *Appropriations Act*.

#### Item

1. *Fisheries and Coastal Resources Act*, Chapter 25 of the Acts of 1996.
2. *Nova Scotia Jobs Fund Act*, Chapter 40 of the Acts of 2011.
3. *Community Economic Development Fund Act, Chapter 9 of the Acts of 2014*.
4. *Agriculture and Rural Credit Act, Chapter 7 RS/1989*.
5. *Invest Nova Scotia Act*, Chapter 37 of the Acts of 2022.
6. *Housing Supply and Services Act*, Chapter 36 of the Acts of 2022.
7. *Finance Act, Chapter 2 of the Acts of 2010*.
8. *Invest Nova Scotia Act*, Chapter 37 of the Acts of 2022.
9. *Finance Act, Chapter 2 of the Acts of 2010*.

## Estimates

### General Revenue Fund Funded Staff - Summary

<u>Department and Service</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Advanced Education	67.5	61.2	<b>64.5</b>
Agriculture	178.4	169.7	<b>176.7</b>
Communities, Culture, Tourism and Heritage	314.7	306.8	<b>284.7</b>
Cyber Security and Digital Solutions	782.3	707.3	<b>754.6</b>
Education and Early Childhood Development	208.3	188.0	<b>194.3</b>
Emergency Management	60.0	44.5	<b>54.5</b>
Energy	48.5	49.0	<b>55.0</b>
Environment and Climate Change	297.3	275.0	<b>240.8</b>
Finance and Treasury Board	275.0	260.1	<b>252.0</b>
Fisheries and Aquaculture	80.7	80.3	<b>79.7</b>
Growth and Development	128.8	122.3	<b>122.8</b>
Health and Wellness	274.1	238.7	<b>280.1</b>
Justice	1,729.5	1,704.8	<b>1,620.4</b>
Labour, Skills and Immigration	265.6	236.6	<b>245.6</b>
Municipal Affairs	55.5	52.6	<b>52.5</b>
Natural Resources	683.2	646.0	<b>631.2</b>
Opportunities and Social Development	1,748.5	1,663.9	<b>1,636.5</b>
Public Service	946.7	914.8	<b>917.2</b>
Public Works	1,911.6	1,884.0	<b>1,872.8</b>
Seniors and Long-term Care	125.8	118.1	<b>108.5</b>
Service Nova Scotia	983.1	952.8	<b>915.1</b>
	<b><u>11,165.1</u></b>	<b><u>10,676.5</u></b>	<b><u>10,559.5</u></b>

**Note:** Funded Staff is measured in Full Time Equivalents (FTE's), which is a measure of the annualized person years of full-time and part-time staff. Only staff charged to a salary account in the Program Expenses and having an employee-employer relationship with a given provincial department or Public Service appropriation are included in the FTE count. Where funding appears in the Estimates Book for an agency or organization as a grant or contribution from the Province, employees of that agency or organization are not included in the FTE count. Staff employed by the Province, but funded by external agencies, are reflected in the Funded Staff details that appear at the end of each departmental section in the Supplementary Detail document. The FTE counts that appear in the Funded Staff figures are net of those funded by external agencies.

## Estimates

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**General Revenue Fund  
Ordinary Revenue  
(\$ thousands)**

<b>Department and Service</b>	<b>2025-26 Estimate</b>	<b>2025-26 Forecast</b>	<b>2026-27 Estimate</b>
<b><u>Advanced Education</u></b>			
Other Fees and Charges	40	40	40
Interest Revenue - Student Loans	10,100	9,500	9,000
	<b>10,140</b>	<b>9,540</b>	<b>9,040</b>
<b><u>Agriculture</u></b>			
Other Fees and Charges	1,519	1,371	2,439
Miscellaneous	2	2	2
TCA Cost Shared Revenue	5,037	3,307	5,259
	<b>6,558</b>	<b>4,680</b>	<b>7,700</b>
<b><u>Communities, Culture, Tourism and Heritage</u></b>			
Other Fees and Charges	2,017	2,892	2,129
	<b>2,017</b>	<b>2,892</b>	<b>2,129</b>
<b><u>Education and Early Childhood Development</u></b>			
Other Fees and Charges	1,632	1,514	1,162
TCA Cost Shared Revenue	2,066	7,996	15,870
	<b>3,698</b>	<b>9,510</b>	<b>17,032</b>

## Estimates

### General Revenue Fund Ordinary Revenue (\$ thousands)

Department and Service	2025-26 Estimate	2025-26 Forecast	2026-27 Estimate
<b><u>Energy</u></b>			
Leases and Grants	10	10	10
Miscellaneous	70	70	70
Rentals - Petroleum Licenses	30	30	30
	<b>110</b>	<b>110</b>	<b>110</b>
<b><u>Environment and Climate Change</u></b>			
Other Fees and Charges	2,176	2,184	1,377
Licenses and Permits - Environmental Approvals	2,180	2,180	2,180
Resource Recovery Fund Board	1,054	1,676	1,023
Fines	26	26	26
TCA Cost Shared Revenue	3,697	656	1,300
Output-Based Pricing System	24,850	33,024	16,046
	<b>33,983</b>	<b>39,746</b>	<b>21,952</b>
<b><u>Finance and Treasury Board</u></b>			
Other Fees and Charges	285	282	285
Licenses - Insurance Companies	2,400	2,400	2,400
Licenses - Trust and Loan Companies	710	835	725
Volunteer Fire Fighters Levy	393	399	401
Tax on Fire Insurance Premiums	9,400	9,400	9,600
Tax on Other Insurance Premiums	117,500	117,500	120,000
Personal Income Tax	4,730,924	4,632,262	4,932,857
Corporate Income Tax	836,540	876,732	893,408
Harmonized Sales Tax	2,588,233	2,611,316	2,755,058
Cannabis Tax	19,110	21,948	23,331
Non-resident Deed Transfer Tax	27,752	18,733	24,552
Financial Institutions Capital Tax	75,056	76,984	92,630
Preferred Share Dividend	13,322	12,852	12,085
Prior Years' Adjustments - Provincial Taxes	---	12,470	---
Equalization Payments	3,464,825	3,464,825	3,538,394
Canada Health Transfer	1,409,990	1,435,328	1,507,399
Canada Social Transfer	449,055	457,125	470,934
Statutory Subsidies	2,371	2,371	2,371
Prior Years' Adjustments - Federal Sources	---	11,838	---
Gain on Disposal	1,700	1,955	80,000
Interest	98,799	106,616	98,019
Sinking Fund Revenues	27,143	27,523	32,121
	<b>13,875,508</b>	<b>13,901,694</b>	<b>14,596,570</b>

## Estimates

### General Revenue Fund Ordinary Revenue (\$ thousands)

<u>Department and Service</u>	<b>2025-26 Estimate</b>	<b>2025-26 Forecast</b>	<b>2026-27 Estimate</b>
<b><u>Fisheries and Aquaculture</u></b>			
Other Fees and Charges	1,001	1,001	<b>1,001</b>
Licenses and Royalties (Sea Plant Harvesting)	72	72	<b>72</b>
Sport Fishery Licenses	722	722	<b>722</b>
	<b>1,795</b>	<b>1,795</b>	<b>1,795</b>
<b><u>Growth and Development</u></b>			
Other Fees and Charges	2,429	1,023	<b>1,074</b>
Guarantee Fees	415	415	<b>415</b>
Interest Revenue	79,326	5,126	<b>9,845</b>
	<b>82,170</b>	<b>6,564</b>	<b>11,334</b>
<b><u>Health and Wellness</u></b>			
Other Fees and Charges	15,707	15,773	<b>15,783</b>
Emergency Health Services	2,200	2,200	<b>2,500</b>
Seniors' Pharmacare Premium	66,610	72,000	<b>68,600</b>
Targeted Health Funding	4,520	4,520	<b>4,520</b>
ICIP Revenue (NSHA/IWK Capital Grants)	---	4,357	---
Health Infrastructure Fund	---	---	<b>50,000</b>
National Strategy for Drugs for Rare Diseases - Federal	---	13,240	<b>13,242</b>
Bilateral Health Agreements	83,859	84,107	<b>84,107</b>
	<b>172,896</b>	<b>196,197</b>	<b>238,752</b>
<b><u>Justice</u></b>			
Other Fees and Charges	20,581	25,260	<b>21,871</b>
Fines - Criminal Prosecutions	1,550	1,550	<b>1,550</b>
Miscellaneous	45	45	<b>45</b>
	<b>22,176</b>	<b>26,855</b>	<b>23,466</b>
<b><u>Labour, Skills and Immigration</u></b>			
Other Fees and Charges	841	896	<b>3,441</b>
Licenses, Permits and Approvals	2,235	2,235	<b>2,235</b>
	<b>3,076</b>	<b>3,131</b>	<b>5,676</b>

## Estimates

**General Revenue Fund  
Ordinary Revenue  
(\$ thousands)**

<b>Department and Service</b>	<b>2025-26 Estimate</b>	<b>2025-26 Forecast</b>	<b>2026-27 Estimate</b>
<b><u>Municipal Affairs</u></b>			
Miscellaneous	5	5	5
	<b>5</b>	<b>5</b>	<b>5</b>
<b><u>Natural Resources</u></b>			
Other Fees and Charges	3,203	3,203	<b>3,227</b>
Fines and Penalties	97	97	<b>92</b>
Gypsum Tax	447	447	<b>430</b>
Miscellaneous	91	120	<b>66</b>
TCA Cost Shared Revenue	4,213	3,500	<b>4,123</b>
License Fees	8,661	7,661	<b>8,039</b>
Rental Other	1,728	2,000	<b>2,246</b>
Royalties	1,523	200	<b>200</b>
	<b>19,963</b>	<b>17,228</b>	<b>18,423</b>
<b><u>Opportunities and Social Development</u></b>			
Other Fees and Charges	11	11	11
	<b>11</b>	<b>11</b>	<b>11</b>
<b><u>Public Service</u></b>			
Nova Scotia Securities Commission			
Filing Fees	22,998	23,050	<b>22,622</b>
Office of Addictions and Mental Health			
Other Fees and Charges	529	529	<b>529</b>
Targeted Health Funding	16,661	16,568	<b>16,568</b>
Bilateral Health Agreements	19,343	18,781	<b>18,781</b>
<b><u>Total Public Service</u></b>	<b>59,531</b>	<b>58,928</b>	<b>58,500</b>

## Estimates

**General Revenue Fund  
Ordinary Revenue  
(\$ thousands)**

<b>Department and Service</b>	<b>2025-26 Estimate</b>	<b>2025-26 Forecast</b>	<b>2026-27 Estimate</b>
<b><u>Public Works</u></b>			
Other Fees and Charges	1,566	1,549	1,558
TCA Cost Shared Revenue	23,982	29,579	14,336
	<b>25,548</b>	<b>31,128</b>	<b>15,894</b>
<b><u>Seniors and Long-term Care</u></b>			
Targeted Health Funding	11,122	12,664	11,228
Long-term Care Aging With Dignity Funding	16,435	16,659	16,539
Personal Support Workers (PSW) Aging with Dignity	9,200	---	---
	<b>36,757</b>	<b>29,323</b>	<b>27,767</b>
<b><u>Service Nova Scotia</u></b>			
Other Fees and Charges	9,360	9,345	9,818
Tobacco Tax	93,291	88,923	73,930
Motive Fuel Tax	284,393	283,604	297,678
Vaping Tax	3,085	2,864	14,564
Levy on Private Sales of Used Vehicles	32,489	35,594	36,054
Personal Property Registration	8,200	8,700	8,700
Vital Statistics	1,800	1,900	1,900
Condominium Property Act	85	85	85
Licenses - Regulated Industries	600	600	455
Companies Branch	13,528	13,528	13,528
Certificates of Registration	4,700	4,900	4,900
Commercial Registrations	48,700	49,300	50,000
Dealers' Licenses and Plates	453	453	453
Drivers' Licenses	12,900	12,900	13,500
Government of Canada	372	333	372
Miscellaneous Registrations	14,500	14,900	15,200
Miscellaneous Revenue	14,600	15,100	15,200
Motor Vehicle Inspection	1,900	2,000	1,900
Passenger Registrations	54,100	55,700	56,900
Fines	3,200	3,600	3,200
Electric and Hybrid Vehicle Levy	---	---	1,650
Registry of Deeds	10,250	10,250	11,500
Licenses and Fees - Alcohol and Gaming	1,758	1,818	2,168
Liquor License Revenue	25	25	25
TCA Cost Shared Revenue	---	787	674
Interest	1	1	1
	<b>614,290</b>	<b>617,210</b>	<b>634,355</b>
<b>Total - Ordinary Revenue</b>	<b>14,970,232</b>	<b>14,956,547</b>	<b>15,690,511</b>



## Advanced Education

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**Tracey Barbrick**  
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The Department of Advanced Education works closely with Nova Scotia's universities, and private career colleges to ensure accountability for the higher education sector. The department supports Nova Scotians to access post-secondary education through financial assistance for students and post-secondary accessibility services. The department works closely with key sectors including healthcare, natural resources and energy to help support workforce needs. The department also works closely with the Department of Labour, Skills and Immigration, to ensure that the work of the Nova Scotia Community College is coordinated within the post secondary sector.

	<b>Departmental Summary</b>		
	<b>(\$ thousands)</b>		
	<b>2025-26</b>	<b>2025-26</b>	<b>2026-27</b>
	<b>Estimate</b>	<b>Forecast</b>	<b>Estimate</b>
<b>Total - Departmental Expenses</b>	<b>732,171</b>	<b>742,619</b>	<b>542,339</b>

## Advanced Education

### Departmental Expenses Summary (\$ thousands)

<u>Programs and Services</u>	<u>Resolution Number</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration		555	737	853
Strategy, Policy and Partnership		9,842	15,354	9,619
Programs and Accountability		2,463	2,130	2,200
Service Delivery and Operations		62,926	61,306	68,862
Nova Scotia Community College		198,292	198,107	---
Grants to Universities		458,093	464,985	460,805
<b>Total - Departmental Expenses</b>	<b>1</b>	<b>732,171</b>	<b>742,619</b>	<b>542,339</b>

### Departmental Expenses by Object (\$ thousands)

Salary and Employee Benefits	7,120	7,494	7,608
Operating Costs	29,703	31,098	8,342
Grants and Contributions	695,652	704,738	526,489
<b>Gross Expenses</b>	<b>732,475</b>	<b>743,330</b>	<b>542,439</b>
Less: Chargeable to Other Departments	(304)	(711)	(100)
<b>Total - Departmental Expenses</b>	<b>732,171</b>	<b>742,619</b>	<b>542,339</b>

<b>Ordinary Recoveries</b>	<b>11,769</b>	<b>12,597</b>	<b>14,555</b>
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### Funded Staff (# of FTEs)

<b>Total - Funded Staff</b>	<b>67.5</b>	<b>61.2</b>	<b>64.5</b>
Less: Staff Funded by External Agencies	---	---	---
<b>Total - Departmentally Funded Staff</b>	<b>67.5</b>	<b>61.2</b>	<b>64.5</b>

## Advanced Education

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### Supplementary Information

#### Administration

Provides overall management and co-ordination of departmental programs including communications to the public.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Office of the Minister and Deputy Minister	439	605	737
Communications	116	132	116
	<b>555</b>	<b>737</b>	<b>853</b>
Funded Staff (# of FTEs)	3.5	3.5	4.5

#### Strategy, Policy and Partnership

Leads policy development and modernization, corporate services, building strategic partnerships, establishing strategic direction, as well as research and innovation for the department.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Strategy, Policy and Partnerships	2,396	2,626	2,702
Research and Innovation Funding	7,446	12,728	6,917
	<b>9,842</b>	<b>15,354</b>	<b>9,619</b>
Funded Staff (# of FTEs)	12.0	12.5	13.0

## Advanced Education

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### Supplementary Information

#### Programs and Accountability

Provides funding, services and support to post-secondary institutions to ensure access to high-quality education and training, maintains system accountability through oversight and collaborates with institutions on program strategy and planning.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Programs, Strategy and Planning	399	7	---
Programs, Accountability and Oversight	1,594	1,705	1,725
Private Career Colleges	470	418	475
	<u>2,463</u>	<u>2,130</u>	<u>2,200</u>
 Funded Staff (# of FTEs)	 16.0	 14.2	 15.0

#### Service Delivery and Operations

Provides financial assistance and supports to students in need in the form of loans and grants, debt management tools and loan repayment as well as specialized programs and support for students with disabilities.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Student Assistance	50,593	48,976	56,461
Post-Secondary Accessibility Services	12,333	12,330	12,401
	<u>62,926</u>	<u>61,306</u>	<u>68,862</u>
 Funded Staff (# of FTEs)	 36.0	 31.0	 32.0

## Advanced Education

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### Supplementary Information

#### Nova Scotia Community College

Allocation provides for the annual operating funding to the Nova Scotia Community College.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Nova Scotia Community College	198,292	198,107	--- (A)
	<u>198,292</u>	<u>198,107</u>	<u>---</u>

#### Grants to Universities

Allocation provides for the annual operating funding to Nova Scotia universities and operational expenses in support of post-secondary education for Nova Scotia students.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Operating	379,531	389,981	387,486
Atlantic Veterinary College	9,087	9,087	10,219
Targeted Funding	41,415	37,164	38,758
Special Payments	28,060	28,753	24,342
	<u>458,093</u>	<u>464,985</u>	<u>460,805</u>
<b>Total - Departmental Expenses</b>	<u>732,171</u>	<u>742,619</u>	<u>542,339</u>

(A) Order-in-Council # 2025-366 transferred the Ministerial responsibility for all affairs and matters relating to the Nova Scotia Community College from Advanced Education to Labour, Skills and Immigration. Effective April 1, 2026, the Estimate will be presented under Labour, Skills and Immigration.



## Agriculture

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The Department of Agriculture supports and promotes a resilient, and sustainable agriculture and food industry in Nova Scotia. The department also serves core needs of producers and processors by providing extension and outreach, animal health and laboratory services, risk management programs, agriculture and agri-food programming and lending resources and the management of provincial dyke lands.

	<b>Departmental Summary</b>		
	<b>(\$ thousands)</b>		
	<b>2025-26</b>	<b>2025-26</b>	<b>2026-27</b>
	<b>Estimate</b>	<b>Forecast</b>	<b>Estimate</b>
<b>Total - Departmental Expenses</b>	<b>47,946</b>	<b>50,946</b>	<b>48,048</b>

## Agriculture

### Departmental Expenses Summary (\$ thousands)

<u>Programs and Services</u>	<u>Resolution Number</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Senior Management		595	502	522
Policy and Corporate Services		17,479	17,391	16,467
Agriculture Risk Management and Lending		14,427	17,614	15,481
Agriculture Operations		9,885	9,885	10,540
Industry Development		5,560	5,554	5,038
<b>Total - Departmental Expenses</b>	<b>2</b>	<b>47,946</b>	<b>50,946</b>	<b>48,048</b>

### Departmental Expenses by Object (\$ thousands)

Salary and Employee Benefits	17,890	18,806	20,261
Operating Costs	10,141	9,604	7,845
Grants and Contributions	21,561	24,436	21,448
<b>Gross Expenses</b>	<b>49,592</b>	<b>52,846</b>	<b>49,554</b>
Less: Chargeable to Other Departments	(1,646)	(1,900)	(1,506)
<b>Total - Departmental Expenses</b>	<b>47,946</b>	<b>50,946</b>	<b>48,048</b>

<b>Ordinary Recoveries</b>	<b>5,602</b>	<b>5,602</b>	<b>5,602</b>
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### Funded Staff (# of FTEs)

<b>Total - Funded Staff</b>	<b>194.4</b>	<b>187.6</b>	<b>192.7</b>
Less: Staff Funded by External Agencies	(16.0)	(17.9)	(16.0)
<b>Total - Departmentally Funded Staff</b>	<b>178.4</b>	<b>169.7</b>	<b>176.7</b>

## Agriculture

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### Supplementary Information

#### Senior Management

The Senior Management Team provides strategic leadership and management of the department's programs and services. The Minister of Agriculture, Deputy Minister, and the supporting team members provide oversight for mandate and other key initiatives, programs and services for industry, and federal and inter-departmental collaborations to support the agriculture sector.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Office of the Minister and Deputy Minister	595	502	<b>522</b>
	<b>595</b>	<b>502</b>	<b>522</b>
Funded Staff (# of FTEs)	4.5	3.4	<b>3.5</b>

#### Policy and Corporate Services

Provides centralized coordination, management and support for the department including policy development, corporate services, legislative and regulatory development, contractual obligations, interdepartmental and federal /provincial initiatives including developmental industry programming. Also supports the Natural Products Marketing Council in its supervision of commodity boards, regulatory and adjudicative roles.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	6,324	6,451	<b>5,182</b>
Policy and Planning	2,453	2,481	<b>2,583</b>
Federal Cost Shared Programs	8,702	8,459	<b>8,702</b>
	<b>17,479</b>	<b>17,391</b>	<b>16,467</b>
Funded Staff (# of FTEs)	37.5	33.2	<b>36.5</b>

## Agriculture

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### Supplementary Information

#### Agriculture Risk Management and Lending

Provides strategic leadership and oversight for departmental Crown agencies, including the Crop and Livestock Insurance Commission and the Farm, Timber, Fisheries, and Aquaculture Loan Boards, as well as business risk management programs. The Crop and Livestock Insurance Commission delivers insurance products that help farmers mitigate financial losses resulting from reduced crop yields, adverse weather events, or disease. The loan boards offer access to capital that enables businesses to expand, innovate, and pursue sustainable growth.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	504	601	624
Crown Lending	4,074	4,074	4,170
Programs and Risk Management	9,849	12,939	10,687
	<u>14,427</u>	<u>17,614</u>	<u>15,481</u>
Funded Staff (# of FTEs)	42.3	44.8	40.3

#### Agriculture Operations

Provides strategic leadership, support, and services to the agriculture sector in the following areas: land protection through the maintenance of agricultural marshlands, veterinary pathologist services, laboratory services, animal and crop services, meat, fur and farm animal welfare inspection and compliance.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	383	358	403
Resource Sustainability	2,242	2,242	615
Animal and Crop Protection	5,154	5,250	4,963
Agri-Food Inspection Services	2,106	2,035	4,559
	<u>9,885</u>	<u>9,885</u>	<u>10,540</u>
Funded Staff (# of FTEs)	69.1	66.2	75.4

## Agriculture

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### Supplementary Information

#### Industry Development

The Industry Development Division encompasses extension and business development support provided to producers and agri-businesses at regional offices throughout the province. The division also leads the department's institutional procurement and sector development initiatives and its activities in climate change and environmental sustainability. Through its collaboration with agricultural producers, associations and local food and beverages processors, the division creates new partnerships that enhance and impact productivity, sustainability, innovation, and climate change adaptation within the agricultural sector.

<b><u>Programs and Services (\$ thousands)</u></b>	<b><u>2025-26 Estimate</u></b>	<b><u>2025-26 Forecast</u></b>	<b><u>2026-27 Estimate</u></b>
Industry and Market Development	1,829	1,907	<b>2,174</b>
Regional Services	3,731	3,647	<b>2,864</b>
	<b><u>5,560</u></b>	<b><u>5,554</u></b>	<b><u>5,038</u></b>
Funded Staff (# of FTEs)	41.0	40.0	<b>37.0</b>
<b>Total - Departmental Expenses</b>	<b><u>47,946</u></b>	<b><u>50,946</u></b>	<b><u>48,048</u></b>



## Communities, Culture, Tourism and Heritage

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**Honourable David Ritcey**  
**Minister**  
**3rd Floor**  
**Homburg Building**  
**Halifax, Nova Scotia**  
**902-424-4889**

**Christopher Shore**  
**Deputy Minister**  
**3rd Floor**  
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**Halifax, Nova Scotia**  
**902-237-8540**

The Department of Communities, Culture, Tourism and Heritage supports communities across the province to be welcoming, inclusive and accessible, providing a great quality of life for Nova Scotians and a memorable experience for visitors. The department supports the collective diversity of our heritage and the transformative nature of culture to help create healthy, active, growing communities.

	<b>Departmental Summary</b> <b>(\$ thousands)</b>		
	<b>2025-26</b>	<b>2025-26</b>	<b>2026-27</b>
	<b>Estimate</b>	<b>Forecast</b>	<b>Estimate</b>
<b>Total - Departmental Expenses</b>	<b>168,120</b>	<b>200,699</b>	<b>162,785</b>

## Communities, Culture, Tourism and Heritage

### Departmental Expenses Summary (\$ thousands)

<u>Programs and Services</u>	<u>Resolution Number</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Office of the Minister and Deputy Minister		854	891	1,019
Culture and Heritage Development		64,024	94,579	61,294
Communities, Sport and Recreation		23,444	22,589	20,898
Museums, Libraries Nova Scotia		38,904	40,715	37,285
Tourism Nova Scotia		23,234	23,761	23,104
Policy and Corporate Services		5,621	5,138	6,216
Office of Acadian Affairs and Francophonie		3,791	3,801	3,833
African Nova Scotian Affairs		4,185	4,505	5,670
Gaelic Affairs		522	529	561
Art Gallery of Nova Scotia		2,487	3,137	2,008
Amortization		1,054	1,054	897
<b>Total - Departmental Expenses</b>	<b>3</b>	<b>168,120</b>	<b>200,699</b>	<b>162,785</b>

### Departmental Expenses by Object (\$ thousands)

Salary and Employee Benefits	29,345	32,290	31,293
Operating Costs	22,890	24,917	23,148
Grants and Contributions	116,360	148,925	108,444
<b>Gross Expenses</b>	<b>168,595</b>	<b>206,132</b>	<b>162,885</b>
Less: Chargeable to Other Departments	(475)	(5,433)	(100)
<b>Total - Departmental Expenses</b>	<b>168,120</b>	<b>200,699</b>	<b>162,785</b>

<b>Ordinary Recoveries</b>	<b>9,852</b>	<b>10,171</b>	<b>5,151</b>
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### Funded Staff (# of FTEs)

<b>Total - Funded Staff</b>	<b>320.2</b>	<b>313.6</b>	<b>290.2</b>
Less: Staff Funded by External Agencies	(5.5)	(6.8)	(5.5)
<b>Total - Departmentally Funded Staff</b>	<b>314.7</b>	<b>306.8</b>	<b>284.7</b>

## Communities, Culture, Tourism and Heritage

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### Supplementary Information

#### Office of the Minister and Deputy Minister

Provides overall leadership, management and coordination of the department's programs and services.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Office of the Minister and Deputy Minister	854	891	1,019
	<b>854</b>	<b>891</b>	<b>1,019</b>
Funded Staff (# of FTEs)	5.0	5.0	6.0

#### Culture and Heritage Development

Culture and Heritage Development division provides strategic investment, sector development support and leadership to strengthen Nova Scotia's cultural, creative and heritage sectors. The division supports major events as drivers of economic growth and invests in programs that deliver measurable cultural, social and economic outcomes.

Through targeted funding and collaboration with partners and communities, the division supports cultural industries, cultural activity and professional arts organizations across the province.

The division supports screen industries through sector development and sustainable funding, including administration of the Nova Scotia Film and Television Production Incentive Fund to attract production, create jobs and grow economic impact.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Executive Director	566	586	455
Development Programs	11,694	12,532	14,020
Arts Nova Scotia	5,097	5,082	3,492
Creative Economy	2,906	2,904	1,652
NS Film and TV Production Incentive Fund	39,261	68,975	39,375
Support4Culture	4,500	4,500	2,300
	<b>64,024</b>	<b>94,579</b>	<b>61,294</b>
Funded Staff (# of FTEs)	17.0	17.7	18.0

## Communities, Culture, Tourism and Heritage

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### Supplementary Information

#### Communities, Sport and Recreation

Builds and supports community capacity and infrastructure initiatives that improve the quality of life for Nova Scotians. Helps communities gain access to programs that support cultural diversity and identity and social inclusion; promotes healthy living and welcoming and accessible communities; builds and enhances organizational capacity; and encourages participation in physical activity, sport and recreation.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	316	254	334
Sport, Physical Activity and Recreation	10,411	10,424	10,591
Community Assets and Engagement	12,717	11,911	9,973
	<u>23,444</u>	<u>22,589</u>	<u>20,898</u>
Funded Staff (# of FTEs)	39.0	37.0	38.0

#### Museums, Libraries Nova Scotia

Provides effective stewardship of the province's natural and cultural heritage and information resources. Ensures heritage and learning resources are accessible to all Nova Scotians through innovative programs and services that meet diverse individual and community needs. These provincial institutions play a key role in helping all Nova Scotians and visitors discover, experience, understand and appreciate the past, while making sense of the present, and inspiring us to envision the future.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Executive Director	3,949	3,926	3,921
Nova Scotia Provincial Library	18,633	19,370	18,730
Nova Scotia Museum	13,995	15,004	12,047
Innovation, Collections and Infrastructure	2,327	2,415	2,587
	<u>38,904</u>	<u>40,715</u>	<u>37,285</u>
Funded Staff (# of FTEs)	120.0	124.6	113.6

## Communities, Culture, Tourism and Heritage

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### Supplementary Information

#### Tourism Nova Scotia

Tourism Nova Scotia is responsible for promoting travel to and within the Province, encouraging tourism spending in our communities, and fostering sustainable tourism growth in Nova Scotia through marketing, experience and sector development, research, business coaching, and visitor servicing.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Operations	4,779	5,690	5,267
Marketing	15,486	15,500	14,766
Sector Development	2,969	2,571	3,071
	<u>23,234</u>	<u>23,761</u>	<u>23,104</u>
Funded Staff (# of FTEs)	71.2	66.2	48.6

#### Policy and Corporate Services

Provides corporate policy development, strategic planning, research, evaluation, intergovernmental relations, information and risk management, grants management and department-wide administration.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Executive - Secretariat	1,064	1,014	1,072
Policy	541	480	581
Grants Management	644	515	759
Business Administration and Corporate Initiatives	3,372	3,129	3,804
	<u>5,621</u>	<u>5,138</u>	<u>6,216</u>
Funded Staff (# of FTEs)	28.0	26.4	27.0

## Communities, Culture, Tourism and Heritage

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### Supplementary Information

#### Office of Acadian Affairs and Francophonie

Ensures that government is aware of the priorities of the Acadian and francophone community; offers advice and support for the purpose of developing and adopting or providing programs, policies and services that reflect the priorities of the Acadians and francophones through ongoing community engagement; serves as a support for the implementation of the *French-language Services Act*, for French-language services within government; collaborates and builds partnerships at provincial, national and international levels; and recognizes the contribution of the Acadians and francophones.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Office of Acadian Affairs and Francophonie	3,791	3,801	3,833
	<u>3,791</u>	<u>3,801</u>	<u>3,833</u>
Funded Staff (# of FTEs)	9.0	7.1	9.0

#### African Nova Scotian Affairs

African Nova Scotian Affairs advocates for the interest of the African Nova Scotian community within government; creates and promotes an integrated approach within government on matters related to African Nova Scotian communities in the province; develops and co-operates on communicating strategies and public education to increase awareness of Nova Scotian culture, heritage and community issues; represents the interest of the province in intergovernmental initiatives and negotiations on matters integral to the interest of African Nova Scotians.

African Nova Scotian Affairs has three key areas of focus; increasing access, and sharing information on governmental programs and services with African Nova Scotian communities so that they feel informed; building capacity, to help equip communities with the knowledge, tools, and resources (economic development) to grow and thrive; and lastly, taking action, by working with communities and government departments to address pressing issues and needs.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
African Nova Scotian Affairs	4,185	4,505	5,670
	<u>4,185</u>	<u>4,505</u>	<u>5,670</u>
Funded Staff (# of FTEs)	27.0	25.6	26.0

## Communities, Culture, Tourism and Heritage

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### Supplementary Information

#### Gaelic Affairs

Raises awareness of Gaels as an ethnocultural group in Nova Scotia, and of Gaels' Gaelic language and cultural heritage and identity and their contributions to the Province's identity, culture and economy. Works with government, community and international partners to protect, preserve and strengthen Gaelic language and cultural heritage and identity. Enhances community capacity via support for Gaelic language learning opportunities, cultural awareness workshops and Gaelic programs, events and services and builds the conditions for more Nova Scotians to work in Gaelic language and culture. Develops partnerships with government to ensure that Gaelic language and culture continue to contribute to the diversity of communities throughout the Province. Revitalizes Gaelic language to the benefit of Gaelic Nova Scotia, the wider province, and to share revitalization learnings with leaders and practitioners of Indigenous, heritage and newcomer language communities.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Gaelic Affairs	522	529	<b>561</b>
	<b>522</b>	<b>529</b>	<b>561</b>
Funded Staff (# of FTEs)	4.0	4.0	<b>4.0</b>

#### Art Gallery of Nova Scotia

Allocation provides for the annual operating grant to the Art Gallery of Nova Scotia.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Art Gallery of Nova Scotia	2,487	3,137	<b>2,008</b>
	<b>2,487</b>	<b>3,137</b>	<b>2,008</b>

## Communities, Culture, Tourism and Heritage

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### Supplementary Information

#### Amortization

Provision of amortization costs for departmental assets including Bluenose II.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Asset Amortization	1,054	1,054	897
	<u>1,054</u>	<u>1,054</u>	<u>897</u>
<b>Total - Departmental Expenses</b>	<u>168,120</u>	<u>200,699</u>	<u>162,785</u>

## Cyber Security and Digital Solutions

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**Honourable Jill Balsler**  
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**Maritime Centre**  
**Halifax, Nova Scotia**  
**902-424-3302**

**Jennifer LaPlante**  
**Deputy Minister**  
**12th Floor**  
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**902-424-6699**

The Department of Cyber Security and Digital Solutions (CSDS) is responsible for leading the digital transformation of government services and delivery to give Nova Scotians access to high-quality citizen centred services. CSDS is responsible for information, communication, cybersecurity, and technology services for government and is a partner in health care delivery.

	<b>Departmental Summary</b>		
	<b>(\$ thousands)</b>		
	<b>2025-26</b>	<b>2025-26</b>	<b>2026-27</b>
	<b>Estimate</b>	<b>Forecast</b>	<b>Estimate</b>
<b>Total - Departmental Expenses</b>	<b>283,921</b>	<b>288,357</b>	<b>322,727</b>

## Cyber Security and Digital Solutions

### Departmental Expenses Summary (\$ thousands)

<u>Programs and Services</u>	<u>Resolution Number</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Senior Management		389	461	560
Corporate and Strategic Services		7,598	7,373	4,605
Digital Solutions		54,074	46,012	54,485
Cyber Security and Technology		221,860	234,511	263,077
<b>Total - Departmental Expenses</b>	<b>4</b>	<b>283,921</b>	<b>288,357</b>	<b>322,727</b>

### Departmental Expenses by Object (\$ thousands)

Salary and Employee Benefits	93,611	96,544	99,067
Operating Costs	210,143	232,959	243,460
<b>Gross Expenses</b>	<b>303,754</b>	<b>329,503</b>	<b>342,527</b>
Less: Chargeable to Other Departments	(12,326)	(37,033)	(12,589)
Less: Chargeable to Tangible Capital Assets	(7,507)	(4,113)	(7,211)
<b>Total - Departmental Expenses</b>	<b>283,921</b>	<b>288,357</b>	<b>322,727</b>

<b>Ordinary Recoveries</b>	<b>9,392</b>	<b>21,963</b>	<b>22,317</b>
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### Funded Staff (# of FTEs)

<b>Total - Funded Staff</b>	<b>867.7</b>	<b>759.8</b>	<b>836.0</b>
Less: Staff Funded by External Agencies	(21.4)	(20.2)	(23.4)
Less: Staff Funded through Tangible Capital Assets	(64.0)	(32.3)	(58.0)
<b>Total - Departmentally Funded Staff</b>	<b>782.3</b>	<b>707.3</b>	<b>754.6</b>

## Cyber Security and Digital Solutions

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### Supplementary Information

#### Senior Management

Provides overall executive leadership and strategic oversight of activities and responsibilities of the department.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Office of the Minister and Deputy Minister	389	461	560
	<b>389</b>	<b>461</b>	<b>560</b>
Funded Staff (# of FTEs)	2.0	2.8	3.0

#### Corporate and Strategic Services

Provides corporate support and services to enable digital strategies, guidance, and operations that advance digital transformation.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Corporate and Strategic Services	7,598	7,373	4,605
	<b>7,598</b>	<b>7,373</b>	<b>4,605</b>
Funded Staff (# of FTEs)	18.0	18.3	19.0

## Cyber Security and Digital Solutions

### Supplementary Information

#### Digital Solutions

Responsible for guiding and directing government's digital service transformation, modernizing digital infrastructure, delivering common platforms, and delivering digital services for Nova Scotians with partners across government.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Chief Digital Officer Administration	1,971	1,766	1,487
Digital Platforms	8,659	8,483	8,239
AI and Cloud Engineering	7,721	5,088	5,658
Service Design and Delivery	24,741	23,639	24,909
Registries Modernization	10,982	7,036	14,192
	<u>54,074</u>	<u>46,012</u>	<u>54,485</u>
Funded Staff (# of FTEs)	290.3	247.5	276.0

#### Cyber Security and Technology

Responsible for delivering digital technology, enterprise applications, and end user services to government and healthcare while protecting and securing Nova Scotians' information.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Chief Technology Officer	226	241	245
Cyber Security and Enterprise Risk	10,420	8,974	17,375
Digital Health Enablement	16,642	21,637	19,994
Enterprise Technology	80,386	84,628	98,315
Enterprise Resource Planning and Modernization	71,087	70,868	75,171
User Support Services	21,760	22,412	27,282
Digital Infrastructure	21,339	25,751	24,695
	<u>221,860</u>	<u>234,511</u>	<u>263,077</u>
Funded Staff (# of FTEs)	557.4	491.2	538.0
<b>Total - Departmental Expenses</b>	<u><b>283,921</b></u>	<u><b>288,357</b></u>	<u><b>322,727</b></u>

## Education and Early Childhood Development

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**Honourable Brendan Maguire**  
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**902-424-4236**

**Tracey Barbrick**  
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**902-424-5643**

The Department of Education and Early Childhood Development is responsible for the development and education of children and youth from birth to high school graduation. The department works collaboratively to ensure children in their early years have the support they need for a positive start to school. The department works with teachers, early childhood educators, Regional Centres for Education, the Conseil scolaire acadien provincial (CSAP), community partners and many others to ensure students receive a high-quality education and are well-prepared to graduate to the workforce or post-secondary education.

### Departmental Summary (\$ thousands)

	<u>2025-26</u> <u>Estimate</u>	<u>2025-26</u> <u>Forecast</u>	<u>2026-27</u> <u>Estimate</u>
<b>Total - Departmental Expenses</b>	<u>2,225,951</u>	<u>2,201,128</u>	<u>2,341,678</u>

## Education and Early Childhood Development

### Departmental Expenses Summary (\$ thousands)

<u>Programs and Services</u>	<u>Resolution Number</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Senior Management		966	1,675	1,084
Corporate Services		11,793	11,384	10,743
Early Learning		337,350	299,907	336,070
Pre-Primary		62,426	62,313	71,543
Learning Opportunities		46,381	45,179	40,073
French Programs and Services		17,904	17,740	18,976
School Food		81,699	63,544	100,435
Public Education Funding		1,394,029	1,393,525	1,445,641
Teachers' Pension		119,944	130,054	132,844
Teachers' Benefits		54,104	80,862	80,107
Capital - Amortization		99,355	94,945	104,162
<b>Total - Departmental Expenses</b>	<b>5</b>	<b>2,225,951</b>	<b>2,201,128</b>	<b>2,341,678</b>

### Departmental Expenses Summary (\$ thousands)

<u>Programs and Services</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
<b><u>Departmental Expenses by Object (\$ thousands)</u></b>			
Salary and Employee Benefits	29,391	30,806	31,901
Operating Costs	131,017	126,679	134,891
Grants and Contributions	2,065,939	2,149,923	2,175,666
<b>Gross Expenses</b>	<b>2,226,347</b>	<b>2,307,408</b>	<b>2,342,458</b>
Less: Chargeable to Other Departments	(396)	(106,280)	(780)
<b>Total - Departmental Expenses</b>	<b>2,225,951</b>	<b>2,201,128</b>	<b>2,341,678</b>
<b>Ordinary Recoveries</b>	<b>223,946</b>	<b>196,754</b>	<b>227,855</b>
<b><u>Funded Staff (# of FTEs)</u></b>			
<b>Total - Funded Staff</b>	<b>275.3</b>	<b>249.5</b>	<b>265.3</b>
Less: Staff Funded by External Agencies	(67.0)	(61.5)	(71.0)
<b>Total - Departmentally Funded Staff</b>	<b>208.3</b>	<b>188.0</b>	<b>194.3</b>

## Education and Early Childhood Development

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### Supplementary Information

#### Senior Management

Provides overall direction, coordination and management of education and early childhood programs and activities. Provides advice to the Minister and department staff on emerging issues, and leadership for strategic initiatives.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Office of the Minister	202	226	203
Office of the Deputy Minister	257	850	261
Office of the Associate Deputy Minister	507	599	620
	<b>966</b>	<b>1,675</b>	<b>1,084</b>
Funded Staff (# of FTEs)	7.3	8.5	7.3

#### Corporate Services

The branch is responsible for providing comprehensive advice and support across the department in areas such as policy development, planning, legislation, research coordination, and information and publishing services. It oversees the department's accountability processes, including supporting regional education planning. Additional responsibilities include coordinating appointments to agencies, boards, and commissions, offering guidance on the FOIPOP Act, and supporting regional educational services. The branch also administers Teacher Certification and coordinates the department's facility requirements. This includes assisting with the oversight of school capital projects - such as new school construction, additions, renovations, and environmental initiatives-and supporting communications planning for strategic initiatives.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Corporate Services	2,936	2,801	2,417
Communications Secretariat	688	691	583
Policy and Planning	3,477	3,498	3,152
Information Management	2,189	2,012	2,210
Regional Education Officers	634	534	385
Teacher Certification	517	560	537
Data Strategy and Analytics	1,352	1,288	1,459
	<b>11,793</b>	<b>11,384</b>	<b>10,743</b>
Funded Staff (# of FTEs)	49.0	50.3	45.0

## Education and Early Childhood Development

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### Supplementary Information

#### Early Learning

Transforming the delivery of child care in our province through the Canada-Nova Scotia Canada-Wide Early Learning and Child Care Agreement by working with partners to ensure departmental policies, programs, and funding are child and family-centred and support an affordable, inclusive, and accessible system of child care. Provides funding resources and support to programs that deliver services to families and children, including regulated child care, early intervention, and early childhood education professional development.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Early Years Development Services	117,801	114,679	<b>118,900</b>
Early Years Integration	219,549	185,228	<b>217,170</b>
	<b>337,350</b>	<b>299,907</b>	<b>336,070</b>
Funded Staff (# of FTEs)	95.0	83.3	<b>93.0</b>

#### Pre-Primary

The branch is responsible for designing, developing, implementing, and evaluating the play-based pre-primary program that lays the foundation for school success and lifelong learning.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Pre-Primary	62,426	62,313	<b>71,543</b>
	<b>62,426</b>	<b>62,313</b>	<b>71,543</b>
Funded Staff (# of FTEs)	8.0	6.8	<b>8.0</b>

## Education and Early Childhood Development

### Supplementary Information

#### Learning Opportunities

The branch provides leadership in designing, developing, and implementing programs and services that support student success from primary to Grade 12. It delivers diverse learning opportunities, including online education, skilled trades, career development, educational technology, and initiatives promoting health and well-being. The branch also leads professional development, oversees teaching standards, school improvement, student assessment, and educational research. In addition, it ensures integrated student supports addressing disabilities, neurodiversity, newcomers, 2SLGBTQIA+, mental health, poverty, and other barriers to learning. Committed to equity and cultural responsiveness, the branch affirms the knowledge and experiences of African Nova Scotian/Black learners and provides leadership for programs serving Mi'kmaq learners. Partnerships with government, institutions and community organizations strengthen its collaborative approach to meeting the needs of students, families and educators.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Learning Opportunities	419	354	606
Curriculum Renewal	3,399	3,191	2,249
Digital/Virtual Learning	16,731	16,739	14,253
Career Pathways	3,222	3,385	3,325
Safe and Inclusive Schools	10,525	9,958	10,956
African Canadian Services	6,486	6,320	4,539
Mi'kmaq Services	1,477	1,390	1,306
Assessment	4,122	3,842	2,839
	<b>46,381</b>	<b>45,179</b>	<b>40,073</b>
Funded Staff (# of FTEs)	95.0	81.6	89.0

#### French Programs and Services

Responsible for the design, development, implementation, and evaluation of programs and courses for French second language public school programs, and for liaising with the Conseil scolaire acadien provincial regarding French first language programs and services. The branch negotiates and coordinates activities related to federal-provincial agreements for French first and second language education, and coordinates and manages the implementation of national official languages programs.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
French Program and Services	7,974	7,974	8,067
French Second Language	9,246	9,246	10,342
International Schools Program	684	520	567
	<b>17,904</b>	<b>17,740</b>	<b>18,976</b>
Funded Staff (# of FTEs)	20.0	16.9	20.0

## Education and Early Childhood Development

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### Supplementary Information

#### School Food

School Food Programs play a vital role in providing students with access to nutritious and culturally appropriate food, which supports learning and fosters a more inclusive education system in Nova Scotia. Research shows that school food programs positively impact children's health, nutrition knowledge, dietary habits and academics performance. This includes the implementation of the School Lunch Program.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
School Food	81,699	63,544	<b>100,435</b>
	<b>81,699</b>	<b>63,544</b>	<b>100,435</b>
Funded Staff (# of FTEs)	1.0	2.1	<b>3.0</b>

#### Public Education Funding

Allocation provides for the annual operating funding to Regional Centres for Education, the CSAP, and operational expenses to other entities supporting the delivery of educational programs and services to Nova Scotia public school students. Responsible for the provision of learning resources to support instructional programs in schools.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
P-12 Base Funding - Operating Grants	1,375,148	1,374,689	<b>1,426,888</b>
N.S.T.U. Program Development Grant	200	200	<b>200</b>
Council of Atlantic Ministers	120	75	---
Atlantic Provinces Special Education Authority	11,678	11,678	<b>11,690</b>
Learning Resources Credit Allocation	6,883	6,883	<b>6,863</b>
	<b>1,394,029</b>	<b>1,393,525</b>	<b>1,445,641</b>

## Education and Early Childhood Development

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### Supplementary Information

#### Teachers' Pension

Provides funds to match the teachers' and certain school administrators' contributions to the Nova Scotia Teachers' Pension Fund.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Matching Contribution	119,944	130,054	<b>132,844</b>
	<b>119,944</b>	<b>130,054</b>	<b>132,844</b>

#### Teachers' Benefits

Provides funds for life, medical and dental coverage for teachers and certain school administrators.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
NSTU Life/Medical/Dental Premium	54,104	80,862	<b>80,107</b>
	<b>54,104</b>	<b>80,862</b>	<b>80,107</b>

#### Capital - Amortization

Provision of amortization costs for buildings, buses and software.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Buses	7,534	7,105	<b>7,571</b>
Buildings	87,073	83,969	<b>90,751</b>
Furniture, Fixtures, Equipment and Technology	3,689	3,162	<b>3,883</b>
Customized Software	701	86	<b>759</b>
Portable Classrooms	358	623	<b>1,198</b>
	<b>99,355</b>	<b>94,945</b>	<b>104,162</b>
<b>Total - Departmental Expenses</b>	<b>2,225,951</b>	<b>2,201,128</b>	<b>2,341,678</b>



## Emergency Management

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**Honourable Kim Masland**  
**Minister**  
**RBC Waterside Center**  
**1871 Hollis Street**  
**Halifax, Nova Scotia**  
**902-476-7396**

**Sandra McKenzie**  
**Deputy Minister**  
**RBC Waterside Center**  
**1871 Hollis Street**  
**Halifax, Nova Scotia**  
**902-476-7396**

The Department of Emergency Management is responsible for leading disaster and emergency planning, preparedness, response and recovery activities in coordination with other provincial departments. The objective of the department is to ensure that Nova Scotians are safe, prepared and resilient in the face of disasters and emergencies. The department leads the coordination and co-operation of partners and resources during provincial level critical incidents, administers the province's 911 service, maintains critical communications infrastructure, recruits, trains and deploys the Nova Scotia Guard and supports operations of our regional emergency management centres. The department also works to ensure critical government services continue to function.

	<b>Departmental Summary</b>		
	<b>(\$ thousands)</b>		
	<b>2025-26</b>	<b>2025-26</b>	<b>2026-27</b>
	<b>Estimate</b>	<b>Forecast</b>	<b>Estimate</b>
<b>Total - Departmental Expenses</b>	<b>61,060</b>	<b>62,799</b>	<b>60,190</b>

## Emergency Management

### Departmental Expenses Summary (\$ thousands)

<u>Programs and Services</u>	<u>Resolution Number</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Senior Management		680	507	1,017
Planning and Preparedness		14,540	17,970	15,291
Provincial Incident Management and 911		16,089	13,909	15,236
Regional Operations and Infrastructure		29,751	30,413	28,646
<b>Total - Departmental Expenses</b>	<b>6</b>	<b>61,060</b>	<b>62,799</b>	<b>60,190</b>

### Departmental Expenses by Object (\$ thousands)

Salary and Employee Benefits	15,225	13,968	16,322
Operating Costs	39,222	41,434	37,481
Grants and Contributions	6,613	8,855	6,643
<b>Gross Expenses</b>	<b>61,060</b>	<b>64,257</b>	<b>60,446</b>
Less: Chargeable to Other Departments	---	(1,458)	(256)
<b>Total - Departmental Expenses</b>	<b>61,060</b>	<b>62,799</b>	<b>60,190</b>

<b>Ordinary Recoveries</b>	<b>16,851</b>	<b>50,436</b>	<b>19,646</b>
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### Funded Staff (# of FTEs)

<b>Total - Funded Staff</b>	<b>97.0</b>	<b>64.0</b>	<b>91.5</b>
Less: Staff Funded by External Agencies	(37.0)	(19.5)	(37.0)
<b>Total - Departmentally Funded Staff</b>	<b>60.0</b>	<b>44.5</b>	<b>54.5</b>

## Emergency Management

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### Supplementary Information

#### Senior Management

Provides overall executive leadership and strategic oversight of activities and responsibilities of the department.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Office of the Minister and Deputy Minister	680	507	1,017
	<u>680</u>	<u>507</u>	<u>1,017</u>
Funded Staff (# of FTEs)	4.0	4.0	5.5

#### Planning and Preparedness

The Planning and Preparedness Branch enhances preparedness, reduces vulnerabilities, and ensures a coordinated response to critical incidents and emergencies by standing up and deploying the Nova Scotia Guard; reviewing comprehensive emergency management programs by the province and municipalities and ensuring they are robust; conducting thorough risk assessments and advising on mitigation strategies; administering the Disaster Financial Assistance program to ensure recovery takes place as quickly as possible; leading strategic policy, including the management of federal and regional agreements and management of legislation, regulations, policies, establishing standards and preparedness initiatives; supporting effective risk management and business continuity for the Province, municipalities, and critical infrastructure partners; and managing the resiliency office.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Nova Scotia Guard	4,523	1,959	2,161
Policy and Planning	8,448	12,609	11,360
Disaster Recovery Assistance	846	2,339	626
Business Continuity, Audit and Corporate Service	723	1,063	1,144
	<u>14,540</u>	<u>17,970</u>	<u>15,291</u>
Funded Staff (# of FTEs)	26.0	21.4	24.0

## Emergency Management

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### Supplementary Information

#### Provincial Incident Management and 911

The Incident Management and 911 Branch is dedicated to ensuring the safety and resilience of our Province by rapidly coordinating provincial response and critical infrastructure partner resources; setting standards in the provincial emergency management program for training and exercising; effectively managing incidents to minimize impact and restore normalcy as quickly as possible; ensuring integrated emergency responses through the Provincial Coordination Centre; and managing and modernizing the emergency 911 system including the move to Next Generation 911.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Provincial Incident Management	5,142	3,814	<b>3,056</b>
E911 Emergency Reporting System	10,947	10,095	<b>12,180</b>
	<b>16,089</b>	<b>13,909</b>	<b>15,236</b>
Funded Staff (# of FTEs)	50.0	28.5	<b>44.0</b>

#### Regional Operations and Infrastructure

The Regional Operations and Infrastructure Branch enhances the safety and resilience of our Province by maintaining and strengthening critical communications infrastructure and providing a regional presence for emergency preparedness, response and recovery. Regional Emergency Operations Centers will strengthen emergency preparedness, respond to regional emergencies, support the operations of municipal Regional Emergency Management Organizations (“REMOs”), and foster collaboration and communication among regional partners, including regional Nova Scotia Guard networks. The Public Safety Field Communications Agency will manage the Province’s portfolio of telecommunications infrastructure (including tower sites), enhance income-supported Atlantic Canadian partnerships, and enhance emergency management capability through communications, dispatch, and related systems.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	567	299	<b>444</b>
Public Safety and Field Communications Agency	23,170	24,037	<b>23,478</b>
Regional Emergency Operation Centers	6,014	6,077	<b>4,724</b>
	<b>29,751</b>	<b>30,413</b>	<b>28,646</b>
Funded Staff (# of FTEs)	17.0	10.1	<b>18.0</b>
<b>Total - Departmental Expenses</b>	<b>61,060</b>	<b>62,799</b>	<b>60,190</b>

## Energy

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**Honourable Tim Houston**  
**Minister**  
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**902-424-4037**

**Karen Gatien**  
**Deputy Minister**  
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**902-424-7109**

The Department of Energy serves the social, environmental, and economic interests of Nova Scotians by ensuring all energy resources are developed and used in an efficient and sustainable manner. The department delivers programs and activities related to electricity, renewable energy, energy efficiency, petroleum, and industry development.

	<b>Departmental Summary</b>		
	<b>(\$ thousands)</b>		
	<b>2025-26</b>	<b>2025-26</b>	<b>2026-27</b>
	<b>Estimate</b>	<b>Forecast</b>	<b>Estimate</b>
<b>Total - Departmental Expenses</b>	<b>48,613</b>	<b>53,613</b>	<b>45,982</b>

## Energy

### Departmental Expenses Summary (\$ thousands)

<u>Programs and Services</u>	<u>Resolution Number</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Senior Management		743	735	1,180
Clean Energy		36,951	36,817	8,152
Energy Resource Development		9,732	14,732	33,236
Energy Strategy and Planning		1,187	1,329	3,414
<b>Total - Departmental Expenses</b>	<b>7</b>	<b>48,613</b>	<b>53,613</b>	<b>45,982</b>

### Departmental Expenses by Object (\$ thousands)

Salary and Employee Benefits	6,398	6,545	8,018
Operating Costs	10,199	10,513	9,586
Grants and Contributions	46,316	56,668	35,578
<b>Gross Expenses</b>	<b>62,913</b>	<b>73,726</b>	<b>53,182</b>
Less: Chargeable to Other Departments	(14,300)	(20,113)	(7,200)
<b>Total - Departmental Expenses</b>	<b>48,613</b>	<b>53,613</b>	<b>45,982</b>
<b>Ordinary Recoveries</b>	<b>32,722</b>	<b>32,722</b>	<b>6,074</b>

### Funded Staff (# of FTEs)

<b>Total - Funded Staff</b>	<b>50.5</b>	<b>49.6</b>	<b>57.0</b>
Less: Staff Funded by External Agencies	(2.0)	(0.6)	(2.0)
<b>Total - Departmentally Funded Staff</b>	<b>48.5</b>	<b>49.0</b>	<b>55.0</b>

## Energy

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### Supplementary Information

#### Senior Management

Provides overall strategic direction, management and coordination of department programs and services.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Office of the Minister and Deputy Minister	743	735	1,180
	<u>743</u>	<u>735</u>	<u>1,180</u>
Funded Staff (# of FTEs)	4.5	5.7	6.0

#### Clean Energy

The Clean Energy Branch provides leadership and direction to help transition the electricity, building, and transportation sectors to clean energy, and efficient energy use. The branch focuses on policies and programs that help achieve the Province's clean energy and greenhouse gas (GHG) reduction goals, while maximizing benefits to Nova Scotians by promoting local energy production, system reliability and equity.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Clean Energy	36,951	36,817	8,152
	<u>36,951</u>	<u>36,817</u>	<u>8,152</u>
Funded Staff (# of FTEs)	23.0	20.3	21.0

## Energy

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### Supplementary Information

#### Energy Resource Development

Provides leadership, strategic direction, research, and innovation in the province's natural resource energy profile for both onshore and offshore Nova Scotia. Energy Resource Development responsibilities include marine renewables (offshore wind and tidal); subsurface energy production, storage, and use (gas hydrogen, air, CO<sub>2</sub> etc.); geothermal energy, petroleum resources; and clean fuels.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Marine Renewables and Sector Development	1,415	1,435	<b>3,157</b>
Subsurface Energy Development	8,317	13,297	<b>30,079</b>
	<u><b>9,732</b></u>	<u><b>14,732</b></u>	<u><b>33,236</b></u>
Funded Staff (# of FTEs)	18.0	17.3	<b>20.0</b>

#### Energy Strategy and Planning

Responsible for management of overall energy planning, strategic priorities, and monitoring emerging trends and data to identify opportunities for growth and investment to support the development of the energy sector. Acts as a central connector across the department's energy portfolios, ensuring that energy strategies are fully integrated to advance a coordinated and cohesive approach to provincial energy opportunities.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Energy Strategy and Planning	1,187	1,329	<b>3,414</b>
	<u><b>1,187</b></u>	<u><b>1,329</b></u>	<u><b>3,414</b></u>
Funded Staff (# of FTEs)	5.0	6.3	<b>10.0</b>
<b>Total - Departmental Expenses</b>	<u><b>48,613</b></u>	<u><b>53,613</b></u>	<u><b>45,982</b></u>

## Environment and Climate Change

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**Honourable Timothy Halman**  
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**902-424-3736**

**Lora MacEachern, K.C.**  
**Deputy Minister**  
**18th Floor**  
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**902-424-8150**

The mandate of the Department of Environment and Climate Change is to support a clean and healthy environment, protect land, advance a clean economy, lead action on climate change, and guide the province towards a sustainable and clean future where all Nova Scotians can thrive.

	<b>Departmental Summary</b>		
	<b>(\$ thousands)</b>		
	<b>2025-26</b>	<b>2025-26</b>	<b>2026-27</b>
	<b>Estimate</b>	<b>Forecast</b>	<b>Estimate</b>
<b>Total - Departmental Expenses</b>	<b>80,124</b>	<b>78,716</b>	<b>59,877</b>

## Environment and Climate Change

### Departmental Expenses Summary (\$ thousands)

<u>Programs and Services</u>	<u>Resolution Number</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration		1,239	1,286	1,130
Policy		6,313	6,179	5,953
Compliance		16,683	17,012	14,728
Sustainability and Applied Science		17,742	18,323	8,883
Climate Change		38,147	35,916	29,183
<b>Total - Departmental Expenses</b>	<b>8</b>	<b>80,124</b>	<b>78,716</b>	<b>59,877</b>

### Departmental Expenses by Object (\$ thousands)

Salary and Employee Benefits	31,869	31,225	28,554
Operating Costs	8,938	8,998	4,348
Grants and Contributions	39,623	38,608	26,975
<b>Gross Expenses</b>	<b>80,430</b>	<b>78,831</b>	<b>59,877</b>
Less: Chargeable to Other Departments	(306)	(115)	---
<b>Total - Departmental Expenses</b>	<b>80,124</b>	<b>78,716</b>	<b>59,877</b>

<b>Ordinary Recoveries</b>	<b>8,759</b>	<b>10,187</b>	<b>1,665</b>
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### Funded Staff (# of FTEs)

<b>Total - Funded Staff</b>	<b>308.8</b>	<b>285.6</b>	<b>243.8</b>
Less: Staff Funded by External Agencies	(11.5)	(10.6)	(3.0)
<b>Total - Departmentally Funded Staff</b>	<b>297.3</b>	<b>275.0</b>	<b>240.8</b>

## Environment and Climate Change

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### Supplementary Information

#### Administration

Provides overall management and coordination of departmental programs.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Office of the Minister and Deputy Minister	890	921	<b>840</b>
Communications	349	365	<b>290</b>
	<u>1,239</u>	<u>1,286</u>	<u>1,130</u>
 Funded Staff (# of FTEs)	 7.0	 7.5	 <b>6.5</b>

#### Policy

Provides strategic policy advice, oversight and quality assurance across the department. Responsible for policy and legislative development, planning, evaluation and corporate reporting. Oversees and ensures an effective and efficient environmental assessment process. Leads departmental training to support a culture of client service excellence. Leads work to streamline and modernize processes and administers technology systems that ensure regulatory excellence.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Policy	1,543	1,564	<b>1,463</b>
Information and Business Services	4,129	3,975	<b>3,896</b>
Environmental Assessment Services	641	640	<b>594</b>
	<u>6,313</u>	<u>6,179</u>	<u>5,953</u>
 Funded Staff (# of FTEs)	 36.0	 31.3	 <b>31.0</b>

## Environment and Climate Change

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### Supplementary Information

#### Compliance

Responsible for regulatory compliance and related field operations for the protection of the environment under a wide range of legislation and regulation for which the department holds responsibility. Core functions of the division include the administration of notifications, approvals and permits, and certificates of qualification; conduct audits and inspections; public education, responding to incidents, public inquiries, and complaints; 24-7 emergency response coverage; and carrying out enforcement actions.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	807	727	840
Central Region	5,678	5,757	4,367
Eastern Region	4,540	4,844	3,626
Western Region	3,053	3,074	3,155
Regional Integration, Compliance and Operations	2,605	2,610	2,740
	<b>16,683</b>	<b>17,012</b>	<b>14,728</b>
Funded Staff (# of FTEs)	159.3	151.1	122.3

#### Sustainability and Applied Science

Provides strategic program leadership in environmental and human health protection of air, water, and land resources enabling Nova Scotia to exercise responsible, long-term stewardship of its environment. Develops policies, programs, and tools that promote internal efficiency, sustainable development, and support economic growth. The division provides client service and supports other divisions in the department by providing subject matter expertise in the application of regulations and policies.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Sustainability and Applied Science	9,064	8,551	7,759
Federal Agreements	8,678	9,772	1,124
	<b>17,742</b>	<b>18,323</b>	<b>8,883</b>
Funded Staff (# of FTEs)	78.5	69.4	58.0

## Environment and Climate Change

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### Supplementary Information

#### Climate Change

The Climate Change Division is a steward of climate change policy and action to advance government priorities for Nova Scotians. The division leads provincial commitments in Nova Scotia's Climate Change Plan for Clean Growth, supports other departments in their commitments, and monitors progress towards the goals set under the *Environmental Goals and Climate Change Reduction Act*. This includes legislation, regulation, policies, and programs that support Nova Scotia in achieving its greenhouse gas emission reduction targets and prepares our communities for the impacts of a changing climate. As well, the team is responsible for development and implementation of the output-based pricing system for large emitters and the Nova Scotia Climate Change Fund. The division supports the work of other provincial departments, businesses, industry, and communities in achieving their own climate change actions. It also represents Nova Scotia's interests with respect to climate change on a national and international level.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Climate Change	3,147	3,016	<b>3,048</b>
Nova Scotia Climate Change Fund	35,000	32,900	<b>26,135</b>
	<b>38,147</b>	<b>35,916</b>	<b>29,183</b>
Funded Staff (# of FTEs)	28.0	26.3	<b>26.0</b>
<b>Total - Departmental Expenses</b>	<b>80,124</b>	<b>78,716</b>	<b>59,877</b>



## Finance and Treasury Board

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**Honourable John Lohr**  
**Minister**  
**7th Floor**  
**Provincial Building**  
**Halifax, Nova Scotia**  
**902-424-5720**

**Kelliann Dean**  
**Deputy Minister**  
**7th Floor**  
**Provincial Building**  
**Halifax, Nova Scotia**  
**902-424-5774**

The Department of Finance and Treasury Board works to preserve the financial capacity of government to provide public programs and services in Nova Scotia, by providing advice for ongoing fiscal sustainability for the Province. The department provides financial leadership, professional services, and supports to departments and entities, financial, accounting, fiscal and economic policy advice, and statistical services to inform government decision-making. The department is responsible for developing the provincial capital and borrowing plan, ensuring transparent financial reporting, including the budget, public forecast updates, and public accounts, and overseeing provincial gaming and financial institutions and pension plan regulation.

	<b>Departmental Summary</b>		
	<b>(\$ thousands)</b>		
	<b>2025-26</b>	<b>2025-26</b>	<b>2026-27</b>
	<b>Estimate</b>	<b>Forecast</b>	<b>Estimate</b>
<b>Total - Departmental Expenses</b>	<b>48,406</b>	<b>47,687</b>	<b>48,173</b>

## Finance and Treasury Board

### Departmental Expenses Summary (\$ thousands)

<u>Programs and Services</u>	<u>Resolution Number</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Senior Management		1,353	1,385	1,566
Financial Institutions and Pensions		1,554	1,693	1,704
Liability Management and Treasury Services		985	927	1,034
Controller's Office		3,670	3,255	3,843
Treasury Board Office		2,353	2,229	1,878
Financial Advisory Services		19,073	18,229	18,373
Policy and Budgetary Planning		13,164	13,274	13,125
Gaming		2,029	1,973	2,080
Tax, Economics and Fiscal Planning		4,225	4,722	4,570
<b>Total - Departmental Expenses</b>	<b>9</b>	<b>48,406</b>	<b>47,687</b>	<b>48,173</b>

### Departmental Expenses by Object (\$ thousands)

Salary and Employee Benefits	32,217	33,889	32,840
Operating Costs	3,972	4,207	3,514
Grants and Contributions	12,331	12,297	12,321
<b>Gross Expenses</b>	<b>48,520</b>	<b>50,393</b>	<b>48,675</b>
Less: Chargeable to Other Departments	(114)	(2,706)	(502)
<b>Total - Departmental Expenses</b>	<b>48,406</b>	<b>47,687</b>	<b>48,173</b>

<b>Ordinary Recoveries</b>	<b>279</b>	<b>279</b>	<b>175</b>
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### Funded Staff (# of FTEs)

<b>Total - Funded Staff</b>	<b>279.0</b>	<b>263.8</b>	<b>258.0</b>
Less: Staff Funded by External Agencies	(4.0)	(3.7)	(6.0)
<b>Total - Departmentally Funded Staff</b>	<b>275.0</b>	<b>260.1</b>	<b>252.0</b>

## Finance and Treasury Board

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### Supplementary Information

#### Senior Management

Provides overall management and coordination of the activities and responsibilities of the department including government's overall budget and fiscal plan development. The division provides oversight of the department's day-to-day operations, budget, policy and program development, and provision of advice to the Minister.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Office of the Minister, Deputy Minister and Associate Deputy Minister	1,353	1,385	<b>1,566</b>
	<u>1,353</u>	<u>1,385</u>	<u>1,566</u>
Funded Staff (# of FTEs)	8.0	7.9	<b>9.0</b>

#### Financial Institutions and Pensions

The Financial Institution Division promotes stability and consumer confidence in Nova Scotia's financial sector by monitoring market conduct and business activities of credit unions, trust and loan companies, insurance companies, and their intermediaries to ensure compliance with relevant legislation. The division administers a licensing regime for insurance companies and their intermediaries and collects premium taxes, license and registration fees, and levies on behalf of the government. The division also promotes the preservation and protection of pension plan benefits through the administration of the *Nova Scotia Pension Benefits Act* and regulations.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Finance Institutions and Pensions	1,554	1,693	<b>1,704</b>
	<u>1,554</u>	<u>1,693</u>	<u>1,704</u>
Funded Staff (# of FTEs)	10.0	9.9	<b>10.0</b>

## Finance and Treasury Board

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### Supplementary Information

#### Liability Management and Treasury Services

Liability Management and Treasury Services manages the relationships between external banks and governmental departments for banking services, as well as managing the overall daily cashflows, investments, and other financial assets for the Province. The division also manages and optimizes the province's short-term and long-term funding requirements by borrowing from capital markets, while managing relationships with institutional investors, regulatory bodies, and credit rating agencies.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Liability Management and Treasury Services	985	927	1,034
	<b>985</b>	<b>927</b>	<b>1,034</b>
Funded Staff (# of FTEs)	6.0	5.5	6.0

#### Controller's Office

Provides corporate support and advice in all aspects of government financial reporting, including accounting and financial policies, financial management, and fiscal prudence, in building a sustainable sound fiscal framework and maintaining compliance with the *Finance Act*. Responsible for the preparation of the Province's Public Accounts. Responsible for the settling, accounting, and reporting of debt and investment transactions and ensuring compliance with the corporate treasury management policy. Provides professional advice, recommendations, and coordination of risk management in the areas of internal controls over financial reporting. Provides advice and support to and coordinates capital infrastructure financing for municipal clients, within acceptable risk parameters.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Controller's Office	464	374	389
Government Accounting	1,982	1,777	2,145
Capital Markets Administration	1,224	1,104	1,309
	<b>3,670</b>	<b>3,255</b>	<b>3,843</b>
Funded Staff (# of FTEs)	26.0	22.6	26.0

## Finance and Treasury Board

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### Supplementary Information

#### Treasury Board Office

Provides advice, financial analysis and risk assessment to the Executive Council and its committees to ensure fiscal sustainability and alignment of initiatives with corporate priorities. Assists government with strategic corporate planning and control through development of the expenditure and tangible capital asset budgets and monitoring of the budgets through the monthly forecast process.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Treasury Board Office	2,353	2,229	1,878
	<u>2,353</u>	<u>2,229</u>	<u>1,878</u>
Funded Staff (# of FTEs)	15.0	13.9	11.0

#### Financial Advisory Services

Financial Advisory Services provides client departments with all direct financial planning and monitoring needs through the budget and forecast processes and supports financial reporting on program areas. The units also provide support through the development and review of funding methodologies, operational reviews, participation in audits, new programs/initiatives costings and other various financial analyses to support transparency, accountability, and the most effective use of funding. The units also support the accuracy and reliability of financial reporting through direct management and oversight of the corporate financial management system.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Financial Advisory Services	19,073	18,229	18,373
	<u>19,073</u>	<u>18,229</u>	<u>18,373</u>
Funded Staff (# of FTEs)	164.0	153.7	149.0

## Finance and Treasury Board

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### Supplementary Information

#### Policy and Budgetary Planning

Provides provincial budgetary and fiscal planning including coordination and analysis of provincial revenues. Provides departmental policy and planning and corporate services, and supports governance oversight of crown agencies and corporations for which the Minister of Finance and Treasury Board is responsible. Provides the department's information management, administrative services, and facility and operations management.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Office of the Executive Director Policy and Budgetary Planning	370	381	<b>297</b>
Policy and Fiscal Planning	12,794	12,893	<b>12,828</b>
	<u><b>13,164</b></u>	<u><b>13,274</b></u>	<u><b>13,125</b></u>
Funded Staff (# of FTEs)	13.0	12.1	<b>10.0</b>

#### Gaming

The Gaming and Operations division is responsible for the conduct and management of regulated gaming in the Province and ensures the industry operates in a socially responsible manner while delivering reasonable profits to the Province, where 100% of the profits are returned to fund government programs and services. The Gaming and Operations Division oversees and manages Atlantic Lottery Corporation (ALC) and Casino Nova Scotia (CNS) who carry out the day-to-day business.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Gaming	2,029	1,973	<b>2,080</b>
	<u><b>2,029</b></u>	<u><b>1,973</b></u>	<u><b>2,080</b></u>
Funded Staff (# of FTEs)	15.0	13.6	<b>14.0</b>

## Finance and Treasury Board

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### Supplementary Information

#### Tax, Economics and Fiscal Planning

Provides leadership and oversight of tax legislation, administration of the provincial tax system, development of Nova Scotia's tax policy, and administration of various provincial own-source tax credit and rebate programs, as well as federal-provincial fiscal arrangements. Generates demographic, economic and revenue forecasts for the budget and publishes regular analysis of the Province's economy.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Office of the Executive Director Tax, Economics and Fiscal Planning	---	---	<b>300</b>
Taxation and Federal Fiscal Relations	2,624	2,623	<b>2,687</b>
Economics and Statistics	809	877	<b>755</b>
Provincial Tax Policy and Administration	792	1,222	<b>828</b>
	<u><b>4,225</b></u>	<u><b>4,722</b></u>	<u><b>4,570</b></u>
Funded Staff (# of FTEs)	22.0	24.6	<b>23.0</b>
<b>Total - Departmental Expenses</b>	<u><b>48,406</b></u>	<u><b>47,687</b></u>	<u><b>48,173</b></u>



## Finance and Treasury Board - Debt Servicing Costs

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**Honourable John Lohr**  
**Minister**  
**7th Floor**  
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**Halifax, Nova Scotia**  
**902-424-5720**

**Kelliann Dean**  
**Deputy Minister**  
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**Halifax, Nova Scotia**  
**902-424-5774**

The focus of our debt management activities is to promote predictability and stability in debt servicing costs over the long-term through the active management of borrowing requirements and outstanding debt.

	<b>Departmental Summary</b>		
	<b>(\$ thousands)</b>		
	<b>2025-26</b>	<b>2025-26</b>	<b>2026-27</b>
	<b>Estimate</b>	<b>Forecast</b>	<b>Estimate</b>
<b>Total - Departmental Expenses</b>	<b>908,509</b>	<b>919,822</b>	<b>1,030,107</b>

## Finance and Treasury Board - Debt Servicing Costs

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### Departmental Expenses Summary (\$ thousands)

<u>Programs and Services</u>	<u>Resolution Number</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Debenture Debt		729,036	746,522	<b>852,240</b>
Other Long-term Debt		16,656	16,656	<b>15,957</b>
General Interest		55,175	56,179	<b>59,589</b>
Pensions and Other Obligations		107,642	100,465	<b>102,321</b>
<b>Total - Debt Serving Costs</b>	<b>10</b>	<b>908,509</b>	<b>919,822</b>	<b>1,030,107</b>

## Finance and Treasury Board - Debt Servicing Costs

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### Supplementary Information

#### Debenture Debt

Provides for interest charges on the long-term debt of the province.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Canada Pension Plan	29,082	29,082	29,082
Canadian Debt	699,954	717,440	823,158
	<u>729,036</u>	<u>746,522</u>	<u>852,240</u>

#### Other Long-term Debt

Provides for the accrual of interest on other long-term debt of the province.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Capital Leases and P3 Arrangements	16,656	16,656	15,957
	<u>16,656</u>	<u>16,656</u>	<u>15,957</u>

## Finance and Treasury Board - Debt Servicing Costs

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### Supplementary Information

#### General Interest

Provides for bank charges, bond issue expenses, amortization of debenture discounts/premiums and the payment of interest costs on short-term borrowing.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
General Interest	55,175	56,179	59,589
	<u>55,175</u>	<u>56,179</u>	<u>59,589</u>

#### Pensions and Other Obligations

Provides for the accrual of interest on the province's pension and retirement obligations.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Sysco Pension Fund	3,060	3,286	3,077
Other Provincial Pension Obligations	104,582	97,179	99,244
	<u>107,642</u>	<u>100,465</u>	<u>102,321</u>
<b>Total - Debt Servicing Costs</b>	<u><b>908,509</b></u>	<u><b>919,822</b></u>	<u><b>1,030,107</b></u>

## Fisheries and Aquaculture

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**Honourable Kent Smith**  
**Minister**  
**4th Floor**  
**1741 Brunswick Street**  
**Halifax, Nova Scotia**  
**902-424-8954**

**Jason Hollett**  
**Deputy Minister**  
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**Halifax, Nova Scotia**  
**902-424-8954**

The Department of Fisheries and Aquaculture promotes, supports and develops the fishing, aquaculture, seafood processing and sportfishing industries. Our vision is to be a global leader in our sectors for the benefit of all Nova Scotians by stewarding innovation and sustainable growth.

Department activities include issuing leases and licenses for seafood buyers and processors, aquaculture operations, and recreational fishing; administering regulations for those sectors; providing regulatory compliance and enforcement functions for the department's mandates; delivering climate change programs, advisory, and coastal management services; operating provincial hatcheries; and, marketing and other efforts to add value to fish, seafood, and aquaculture products, and enhance the sport fishery.

	<b>Departmental Summary</b>		
	<b>(\$ thousands)</b>		
	<b>2025-26</b>	<b>2025-26</b>	<b>2026-27</b>
	<b>Estimate</b>	<b>Forecast</b>	<b>Estimate</b>
<b>Total - Departmental Expenses</b>	<b>15,095</b>	<b>15,095</b>	<b>17,933</b>

## Fisheries and Aquaculture

### Departmental Expenses Summary (\$ thousands)

<u>Programs and Services</u>	<u>Resolution Number</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Senior Management		487	487	500
Policy and Strategic Advisory Services		1,908	2,018	1,962
Aquaculture		4,211	4,163	3,730
Inland Fisheries		3,263	3,328	3,326
Marine		4,317	4,177	5,201
Marketing		909	922	3,214
<b>Total - Departmental Expenses</b>	<b>11</b>	<b>15,095</b>	<b>15,095</b>	<b>17,933</b>

### Departmental Expenses by Object (\$ thousands)

Salary and Employee Benefits	9,019	9,322	9,773
Operating Costs	4,409	5,522	7,112
Grants and Contributions	3,913	2,505	3,064
<b>Gross Expenses</b>	<b>17,341</b>	<b>17,349</b>	<b>19,949</b>
Less: Chargeable to Other Departments	(2,246)	(2,254)	(2,016)
<b>Total - Departmental Expenses</b>	<b>15,095</b>	<b>15,095</b>	<b>17,933</b>

<b>Ordinary Recoveries</b>	<b>500</b>	<b>500</b>	<b>500</b>
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### Funded Staff (# of FTEs)

<b>Total - Funded Staff</b>	<b>82.7</b>	<b>81.7</b>	<b>79.7</b>
Less: Staff Funded by External Agencies	(2.0)	(1.4)	---
<b>Total - Departmentally Funded Staff</b>	<b>80.7</b>	<b>80.3</b>	<b>79.7</b>

## Fisheries and Aquaculture

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### Supplementary Information

#### Senior Management

Provide strategic leadership and management of the department's program and services. Champions the strategic priorities and sets the policy direction of the department. Represents the fisheries and aquaculture interests of the province through public forums, intergovernmental arrangements, and trade missions. Maintains communication with industry sectors to ensure the department is well-positioned to achieve the province's objective.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Office of the Minister and Deputy Minister	487	487	500
	<b>487</b>	<b>487</b>	<b>500</b>
Funded Staff (# of FTEs)	2.5	2.5	2.5

#### Policy and Strategic Advisory Services

Provides centralized and coordinated policy and strategic advisory services supporting all divisions of the department to achieve the department's priorities and government's objectives. Leads the department's policy, legislative and regulatory agenda, strategic planning process, and internal communications and engagement services. Provides enabling services, including coordination of contract processing, federal and provincial initiatives, and agency, board and commissions.

Leads the department's climate change commitments, policies, and programs to help prepare the fisheries and aquaculture sector to reduce energy use and better prepare for the impacts of climate change. Provides policy advice to the department and programming to the seafood sector and associated communities to enhance marine stewardship and sustainability efforts and support sustainable economic growth.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Policy and Planning	1,645	1,736	1,700
Sustainability and Environmental Advisory Services	263	282	262
	<b>1,908</b>	<b>2,018</b>	<b>1,962</b>
Funded Staff (# of FTEs)	11.0	11.3	11.0

## Fisheries and Aquaculture

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### Supplementary Information

#### Aquaculture

As the lead regulator for aquaculture in Nova Scotia, administers aquaculture licenses and leases. Responsible for the management of a comprehensive regulatory framework that includes aquatic animal health, environmental monitoring, and farm operations. Works with the federal government to coordinate aquaculture regulations and policies. Supports the sustainable development of aquaculture through science support and marine spatial planning initiatives with the objective of achieving sustainable economic growth in the sector.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Aquaculture	4,211	4,163	3,730
	<b>4,211</b>	<b>4,163</b>	<b>3,730</b>
Funded Staff (# of FTEs)	25.0	24.1	21.0

#### Inland Fisheries

Manages the sportfishery of Nova Scotia in freshwater for species such as trout, smallmouth bass, perch, and other species using a science-based approach which balances client needs. Responsible for licencing and regulating the sportfishery. Operates three provincially owned hatcheries which annually stock over one million trout throughout Nova Scotia and 250,000 Atlantic salmon in selected rivers. Manages the Sportfish Habitat Fund which targets fish habitat restoration projects and the Freshwater Fisheries Research Cooperative which funds fisheries management and research projects. Develops industry growth programs to maximize participation, administers targeted programs for youth, women, guides and visiting anglers and promotes Nova Scotia as a sportfishing destination.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	613	600	542
Inland Resources Management	534	618	572
Fish Stocking Program	1,768	1,800	1,855
Sportfish Promotion and Development	348	310	357
	<b>3,263</b>	<b>3,328</b>	<b>3,326</b>
Funded Staff (# of FTEs)	21.0	23.0	21.0

## Fisheries and Aquaculture

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### Supplementary Information

#### Marine

Provides commercial seafood-sector industry-development supports through marine advisory services that represent Nova Scotia's interests at federal fisheries management and resource meetings, and through federal and provincial stakeholder engagement. Provides strategic seafood-sector advice, programming and front-line service delivery that seeks to transform and drive innovation in the fish and seafood-sector with the objective of achieving sustainable economic growth.

Licenses fish-buying and fish-processing activities and provides regulatory compliance and enforcement functions for departmental mandates.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Marine	4,317	4,177	5,201
	<u>4,317</u>	<u>4,177</u>	<u>5,201</u>
Funded Staff (# of FTEs)	21.2	17.8	19.2

#### Marketing

Leads market development initiatives to diversify and promote Nova Scotia's seafood and agri-food sectors by increasing buyer awareness, value, and consumption of our food and beverage products in local, national, and new and emerging international markets where Canada benefits through preferential trade agreements and strong bilateral relations. Market development initiatives include opportunity identification, market intelligence, education, retail, e-commerce, culinary and food service promotions, building strategic networks, and business relationship.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Marketing	909	922	3,214
	<u>909</u>	<u>922</u>	<u>3,214</u>
Funded Staff (# of FTEs)	2.0	3.0	5.0
<b>Total - Departmental Expenses</b>	<u>15,095</u>	<u>15,095</u>	<u>17,933</u>



## Growth and Development

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**Minister**  
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**902-424-0377**

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**Deputy Minister**  
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**902-424-5774**

The Department of Growth and Development drives economic growth and productivity by creating the conditions for communities, businesses and households to thrive. The department works with key partners to foster a dynamic environment that supports housing, innovation and sector development, providing the necessary solutions to grow our population and economy.

	<b>Departmental Summary</b>		
	<b>(\$ thousands)</b>		
	<b>2025-26</b>	<b>2025-26</b>	<b>2026-27</b>
	<b>Estimate</b>	<b>Forecast</b>	<b>Estimate</b>
<b>Total - Departmental Expenses</b>	<b>400,214</b>	<b>404,216</b>	<b>457,047</b>

## Growth and Development

### Departmental Expenses Summary (\$ thousands)

<u>Programs and Services</u>	<u>Resolution Number</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Senior Management		801	809	835
Economic Development		21,621	25,858	20,527
Halifax Convention Centre		9,012	9,612	8,915
Nova Scotia Jobs Fund		20,936	24,987	31,095
Invest Nova Scotia		57,228	54,796	65,015
Public Housing		112,577	108,956	111,221
Housing		178,039	179,198	219,439
<b>Total - Departmental Expenses</b>	<b>12</b>	<b>400,214</b>	<b>404,216</b>	<b>457,047</b>

### Departmental Expenses by Object (\$ thousands)

Salary and Employee Benefits	17,356	18,867	18,508
Operating Costs	40,853	36,299	38,417
Grants and Contributions	342,005	350,772	400,122
Debt Servicing Costs	---	---	---
<b>Gross Expenses</b>	<b>400,214</b>	<b>405,938</b>	<b>457,047</b>
Less: Chargeable to Other Departments	---	(1,722)	---
<b>Total - Departmental Expenses</b>	<b>400,214</b>	<b>404,216</b>	<b>457,047</b>

<b>Ordinary Recoveries</b>	<b>63,475</b>	<b>63,475</b>	<b>60,768</b>
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### Funded Staff (# of FTEs)

<b>Total - Funded Staff</b>	<b>163.9</b>	<b>155.6</b>	<b>157.9</b>
Less: Staff Funded by External Agencies	(35.1)	(33.3)	(35.1)
<b>Total - Departmentally Funded Staff</b>	<b>128.8</b>	<b>122.3</b>	<b>122.8</b>

## Growth and Development

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### Supplementary Information

#### Senior Management

Provides strategic advice, planning, and management to ensure the department is well-positioned to achieve the province's objectives.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Office of the Minister and Deputy Minister	801	809	835
	<u>801</u>	<u>809</u>	<u>835</u>
Funded Staff (# of FTEs)	5.0	4.5	5.0

#### Economic Development

The Economic Development Branch leads and aligns government efforts to create the foundation for business growth, strategic sector development, and community economic development across the Province. The department partners with Invest Nova Scotia and Events East Group to create a dynamic environment for businesses, entrepreneurs, and innovators in Nova Scotia.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administrative and Operations	2,267	1,705	1,332
Economic Programs	19,354	24,153	19,195
	<u>21,621</u>	<u>25,858</u>	<u>20,527</u>
Funded Staff (# of FTEs)	22.1	22.8	21.0

## Growth and Development

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### Supplementary Information

#### Halifax Convention Centre

The Events East Group operating grant is the provincial portion of the annual shareholder contribution toward the operating deficit of the Halifax Convention Center. The amortization costs relate to the 25-year capital lease for the Halifax Convention Center.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Events East Group Operating Grant	1,291	1,891	1,194
Halifax Convention Centre Amortization	7,721	7,721	7,721
	<u>9,012</u>	<u>9,612</u>	<u>8,915</u>

#### Nova Scotia Jobs Fund

Current estimates reflect ongoing commitments resulting from agreements approved prior to the Jobs Fund being closed in April 2014.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Nova Scotia Jobs Fund	20,936	24,987	31,095
	<u>20,936</u>	<u>24,987</u>	<u>31,095</u>

#### Invest Nova Scotia

Through a strong, integrated partnership with the department, Invest Nova Scotia has a renewed focus on start ups, providing access to venture capital, supporting businesses to scale up and export more, and attracting new businesses to the province.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Invest Nova Scotia Operating Grant	57,228	54,796	65,015
	<u>57,228</u>	<u>54,796</u>	<u>65,015</u>

## Growth and Development

### Supplementary Information

#### Public Housing

The Nova Scotia Provincial Housing Agency (NSPHA) is dedicated to maintaining, managing, and operating more than 12,200 province-owned public housing units which provide safe and suitable subsidized housing for low-income Nova Scotians. The NSPHA operates on a rent-geared-to-income (RGI) model, where tenants pay rent based on their household income and composition. In collaboration with the Department of Growth and Development, other departments and levels of government, as well as private and community partners, the NSPHA supports the priorities outlined in the 5-year Provincial Housing Plan. It is also committed to providing exceptional client service and property management.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
NSPHA Operating Grant	94,889	94,889	<b>94,332</b>
NSPHA Capital Grant	2,508	1,237	<b>2,977</b>
Amortization of Public Housing buildings	15,180	12,830	<b>13,912</b>
	<u><b>112,577</b></u>	<u><b>108,956</b></u>	<u><b>111,221</b></u>

#### Housing

Housing sets strategy and develops and implements programs and services to increase affordable housing in Nova Scotia, through increased housing supply, preserving existing supply, promoting homeownership, and growing the community housing sector. It sets strategy for the operations and management of the province's public housing, in partnership with the NSPHA. Housing is responsible for the regulation of short-term rentals and administration of the applicable legislation. Other accountabilities include implementing the 5-year Housing Plan; working across government and with stakeholders to innovate to address changing housing needs; maintaining comprehensive housing data to support informed decision-making; leading federal-provincial-territorial housing relations; and negotiating and implementing federal-provincial funding agreements. Additionally, Housing leads the Executive Panel on Housing in the Halifax Regional Municipality.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administrative and Operations	21,559	21,725	<b>21,974</b>
Affordable and Community	47,399	48,692	<b>84,389</b>
Secondary and Backyard Suites	10,400	9,400	<b>2,000</b>
Repair and Accessibility	23,839	23,939	<b>18,950</b>
Rent Supplements	73,892	74,592	<b>90,803</b>
Home Ownership	950	850	<b>1,323</b>
	<u><b>178,039</b></u>	<u><b>179,198</b></u>	<u><b>219,439</b></u>
Funded Staff (# of FTEs)	136.8	128.3	<b>131.9</b>
<b>Total - Departmental Expenses</b>	<u><b>400,214</b></u>	<u><b>404,216</b></u>	<u><b>457,047</b></u>



## Health and Wellness

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**Honourable Michelle Thompson**  
**Minister**  
**17th Floor**  
**Barrington Tower**  
**Halifax, Nova Scotia**  
**902-424-5777**

**Dana MacKenzie**  
**Deputy Minister**  
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The Department of Health and Wellness provides leadership for the health system by setting the strategic policy direction, priorities, and performance standards; ensuring appropriate access to quality care through the establishment of public funding for health services that are of high value to the population; and ensuring accountability for funding and for the measuring and monitoring of health-system performance. The department funds the Nova Scotia Health Authority and the IWK Health Centre to govern, manage, and provide health services, implement the strategic direction set by the department; and engage with the communities they serve. The department funds external organizations to deliver emergency health services, telecare, administration of payments to providers, and other services.

### Departmental Summary (\$ thousands)

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	<b>2025-26 Estimate</b>	<b>2025-26 Forecast</b>	<b>2026-27 Estimate</b>
<b>Total - Departmental Expenses</b>	<b>5,976,833</b>	<b>6,337,636</b>	<b>6,714,896</b>

## Health and Wellness

### Departmental Expenses Summary (\$ thousands)

<u>Programs and Services</u>	<u>Resolution Number</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
General Administration		2,634	2,654	2,688
<b><u>Strategic Direction and Accountability</u></b>				
Public Health		7,650	7,110	9,621
System Integration		4,461	4,401	5,358
Benefit Programs and Eligibility		3,821	3,374	3,950
Emergency Health Services		1,860	1,813	2,246
Strategy, Performance and Partnerships		27,074	22,839	27,657
Strategic Delivery Unit		1,406	1,183	1,294
Physician Services Administration		3,612	3,391	3,898
<b><u>Service Delivery and Supports</u></b>				
Physician Services		1,293,498	1,374,107	1,446,431
Pharmaceutical Services and Extended Benefits		399,727	420,500	452,494
Emergency Health Services		263,156	293,322	282,999
Other Programs		282,214	300,103	445,668
<b><u>Health Authorities</u></b>				
Nova Scotia Health Authority		2,994,905	3,240,271	3,300,000
IWK Health Centre		278,868	305,376	342,380
<b><u>Capital Grants and Healthcare Capital Amortization</u></b>				
Capital Grants and Healthcare Capital Amortization		411,947	357,192	388,212
<b>Total - Departmental Expenses</b>	<b>13</b>	<b>5,976,833</b>	<b>6,337,636</b>	<b>6,714,896</b>

## Health and Wellness

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### Departmental Expenses Summary (\$ thousands)

<u>Programs and Services</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
<b><u>Departmental Expenses by Object (\$ thousands)</u></b>			
Salary and Employee Benefits	36,845	35,915	<b>41,517</b>
Operating Costs	490,289	510,649	<b>511,174</b>
Grants and Contributions	5,454,382	5,918,536	<b>6,163,430</b>
<b>Gross Expenses</b>	<b>5,981,516</b>	<b>6,465,100</b>	<b>6,716,121</b>
Less: Chargeable to Other Departments	(4,683)	(127,464)	<b>(1,225)</b>
<b>Total - Departmental Expenses</b>	<b>5,976,833</b>	<b>6,337,636</b>	<b>6,714,896</b>
<b>Ordinary Recoveries</b>	<b>145,887</b>	<b>148,554</b>	<b>146,685</b>
<b><u>Funded Staff (# of FTEs)</u></b>			
<b>Total - Funded Staff</b>	<b>289.6</b>	<b>253.4</b>	<b>297.6</b>
Less: Staff Funded by External Agencies	(15.5)	(14.7)	<b>(17.5)</b>
<b>Total - Departmentally Funded Staff</b>	<b>274.1</b>	<b>238.7</b>	<b>280.1</b>

## Health and Wellness

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### Supplementary Information

#### General Administration

Provides overall leadership and direction to the department.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Office of the Minister	430	444	442
Office of the Deputy Minister	509	573	653
Associate Deputy Minister Health Services	593	541	605
Associate Deputy Minister Health Programs	440	363	437
Communications	662	733	551
	<u>2,634</u>	<u>2,654</u>	<u>2,688</u>
Funded Staff (# of FTEs)	17.0	15.9	18.0

#### Public Health

Provides leadership and direction across the department and government in the core areas of surveillance and population health assessment, health protection, health promotion, environmental health, and emergency management, to achieve population health improvements.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Chief Medical Officer of Health	3,573	3,367	3,675
Public Health Administration	4,077	3,743	5,946
	<u>7,650</u>	<u>7,110</u>	<u>9,621</u>
Funded Staff (# of FTEs)	46.0	42.1	58.0

## Health and Wellness

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### Supplementary Information

#### System Integration

Responsible for the development of strategies, standards, policies, and legislation to manage and mitigate risks to the health of Nova Scotians across the continuum of care including primary and acute care.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Strategic Health Infrastructure	936	1,120	<b>1,195</b>
Clinical Administration	3,204	2,986	<b>3,616</b>
System Integration - Administration	321	295	<b>547</b>
	<b>4,461</b>	<b>4,401</b>	<b>5,358</b>
Funded Staff (# of FTEs)	33.0	29.9	<b>37.0</b>

#### Benefit Programs and Eligibility

Responsible for the development of strategies, policies, programs, and services related to pharmaceutical and insured services.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Benefit Programs and Eligibility - Administration	3,821	3,374	<b>3,950</b>
	<b>3,821</b>	<b>3,374</b>	<b>3,950</b>
Funded Staff (# of FTEs)	30.0	26.9	<b>31.0</b>

## Health and Wellness

### Supplementary Information

#### Emergency Health Services

Responsible for the development of strategies and policies relating to emergency health services and telecare.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Emergency Health Services - Administration	1,860	1,813	2,246
	<b>1,860</b>	<b>1,813</b>	<b>2,246</b>
Funded Staff (# of FTEs)	14.0	13.6	14.0

#### Strategy, Performance and Partnerships

Responsible to ensure the health system is aligned with strategy, inclusive of equity and engagement, through policy, performance, and accountability mechanisms to ensure management of system and departmental assets.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Strategy, Performance and Partnerships Administration	329	315	88
Corporate Strategic Administration	1,810	1,814	1,849
Physician Assessment Center Administration	1,724	---	--- (A)
Planning, Performance and Digital Equity and Engagement Administration	6,735	5,520	6,668
Policy and Corporate Operations	14,716	13,555	16,805
	<b>27,074</b>	<b>22,839</b>	<b>27,657</b>
Funded Staff (# of FTEs)	119.6	98.1	109.6

(A) OIC#2025-301, Physician Assessment Center of Excellence (PACE) status as a special operating agency was revoked and a not-for-profit organization manages its operations funded through Other Programs (see page 15.10)

## Health and Wellness

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### Supplementary Information

#### Strategic Delivery Unit

Provides leadership and management to ensure progress on the priorities and commitments outlined in Action for Health and advance Nova Scotia's health system transformation.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Strategic Delivery Unit Administration	1,406	1,183	<b>1,294</b>
	<b>1,406</b>	<b>1,183</b>	<b>1,294</b>
Funded Staff (# of FTEs)	5.0	3.6	<b>5.0</b>

#### Physician Services Administration

Responsible for policy development, research, strategies, and the administration of physician funding models and contracts.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Physician Services Administration	3,612	3,391	<b>3,898</b>
	<b>3,612</b>	<b>3,391</b>	<b>3,898</b>
Funded Staff (# of FTEs)	25.0	23.3	<b>25.0</b>

## Health and Wellness

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### Supplementary Information

#### Service Delivery and Supports

Provides funding, oversight, and performance monitoring of programs and services including Physician Services, Pharmaceutical Services, and Emergency Health Services.

#### Physician Services

Provides funds to cover payments for physician services to insured residents of Nova Scotia under the *Health Services and Insurance Act*.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Fee for Service	457,746	448,800	<b>465,741</b>
Academic Funding Plans	339,746	351,071	<b>359,734</b>
Alternative Payment Plans	78,822	113,197	<b>105,986</b>
Longitudinal Family Medicine	118,844	161,480	<b>189,541</b>
Emergency Departments	87,402	88,854	<b>90,386</b>
Physician Residents	53,220	50,195	<b>70,758</b>
Other Master Agreement Initiatives	38,926	27,222	<b>42,404</b>
Facility On Call	15,734	16,088	<b>16,677</b>
Physician Services - Other Programs	103,058	117,200	<b>105,204</b>
	<u><b>1,293,498</b></u>	<u><b>1,374,107</b></u>	<u><b>1,446,431</b></u>

## Health and Wellness

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### Supplementary Information

#### Pharmaceutical Services and Extended Benefits

Provides funds to cover payments to providers of pharmacare services to insured residents of Nova Scotia under the *Health Services and Insurance Act*.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Family Pharmacare Program	42,458	39,749	<b>43,231</b>
Insured and Extended Benefits Programs	49,659	49,141	<b>71,307</b>
Seniors' Pharmacare Program	204,165	232,714	<b>235,975</b>
Special Drug Programs	103,445	98,896	<b>101,981</b>
	<b>399,727</b>	<b>420,500</b>	<b>452,494</b>

#### Emergency Health Services

Provides funds for pre-hospital emergency health services in the province, including ground ambulance, air medical transport, and support services.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Ambulance Services	225,020	251,760	<b>237,870</b>
Ground Ambulance Operations	1,289	1,346	<b>3,135</b>
Medical Quality Control	4,985	4,985	<b>5,296</b>
Provincial Programs	28,914	32,283	<b>33,750</b>
Bilateral Initiatives	2,948	2,948	<b>2,948</b>
	<b>263,156</b>	<b>293,322</b>	<b>282,999</b>

## Health and Wellness

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### Supplementary Information

#### Other Programs

Provides funding for various targeted programs and system supports across the continuum of care such as the purchase of blood products, payment for provider services, services provided out of province, IT supports, building the health workforce, and programs to improve Public Health, and Primary Health Care outcomes.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Acute and Primary Health Care	18,124	18,225	18,861
Canadian Blood Services	53,889	72,676	76,795
Communicable Disease and Prevention	69,897	56,214	42,884
Health System Workforce	11,346	11,506	9,646
Benefits Eligibility	35,745	38,945	35,745
IT Systems	52,990	53,569	211,806
Physician Assessment Center of Excellence	8,985	10,109	12,510 (A)
Provider Payment Services	26,553	30,645	32,666
Public Health	2,839	5,568	2,745
Research and Intergovernmental Affairs	432	1,232	432
Vision Loss Rehabilitation	1,414	1,414	1,578
	<u>282,214</u>	<u>300,103</u>	<u>445,668</u>

(A) OIC#2025-301, Physician Assessment Center of Excellence (PACE) status as a special operating agency was revoked and a not-for-profit organization manages its operations.

## Health and Wellness

### Supplementary Information

#### Health Authorities

The Nova Scotia Health Authority and the IWK Health Centre deliver health services across the continuum of care including the provision of public health, mental health and addictions, primary health care, chronic disease management, and acute care services.

<b>Health Authorities Spending</b>			
<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	132,552	142,455	<b>152,640</b>
Operations	677,544	703,191	<b>644,475</b>
Inpatient Services	908,487	967,507	<b>1,058,942</b>
Ambulatory Care	458,320	471,268	<b>520,833</b>
Diagnostic and Therapeutic Services	461,798	478,152	<b>524,470</b>
Other Acute Care Expenditures	264,486	372,208	<b>240,827</b>
Public Health Services	97,540	94,983	<b>109,418</b>
Primary Health Care	193,998	230,538	<b>303,096</b>
Provincial Programs	79,048	85,345	<b>87,679</b>
	<u><b>3,273,773</b></u>	<u><b>3,545,647</b></u>	<u><b>3,642,380</b></u>

## Health and Wellness

### Supplementary Information

#### Nova Scotia Health Authority

Nova Scotia Health Authority (NSHA) provides health services to Nova Scotians and some specialized services (such as tertiary and quaternary care) to Atlantic Canadians. NSHA operates hospitals, health centers, and community-based programs across the province delivering public health, mental health and addictions, primary health care, chronic disease management, and acute care services.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	114,190	119,393	<b>122,342</b>
Operations	623,280	647,514	<b>579,402</b>
Inpatient Services	811,697	857,273	<b>944,009</b>
Ambulatory Care	421,612	430,898	<b>480,790</b>
Diagnostic and Therapeutic Services	416,148	429,429	<b>470,234</b>
Other Acute Care Expenditures	245,224	352,710	<b>221,527</b>
Public Health Services	97,540	94,983	<b>109,418</b>
Primary Health Care	190,694	227,254	<b>289,097</b>
Provincial Programs	74,520	80,817	<b>83,181</b>
	<u><b>2,994,905</b></u>	<u><b>3,240,271</b></u>	<u><b>3,300,000</b></u>

#### IWK Health Centre

IWK Health includes an academic health sciences center, community clinical, and resource sites responsible for the delivery of Women's and Children's health services in Nova Scotia and Atlantic provinces.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	18,362	23,062	<b>30,298</b>
Operations	54,264	55,677	<b>65,073</b>
Inpatient Services	96,790	110,234	<b>114,933</b>
Ambulatory Care	36,708	40,370	<b>40,043</b>
Diagnostic and Therapeutic Services	45,650	48,723	<b>54,236</b>
Other Acute Care Expenditures	19,262	19,498	<b>19,300</b>
Primary Health Care	3,304	3,284	<b>13,999</b>
Provincial Programs	4,528	4,528	<b>4,498</b>
	<u><b>278,868</b></u>	<u><b>305,376</b></u>	<u><b>342,380</b></u>

## Health and Wellness

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### Supplementary Information

#### Capital Grants and Healthcare Capital Amortization

Funding to support health infrastructure renovations and new construction projects; purchases of medical equipment; and capital maintenance and repairs for existing infrastructure, in addition to the amortization for healthcare initiatives, including information technology.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Capital Leases	2,500	2,500	1,250
Capital Envelopes	80,421	76,103	37,000
Hospital Infrastructure	307,527	259,826	321,698
Healthcare Capital Amortization	21,499	18,763	28,264
	<u>411,947</u>	<u>357,192</u>	<u>388,212</u>
<b>Total - Departmental Expenses</b>	<u>5,976,833</u>	<u>6,337,636</u>	<u>6,714,896</u>



## Justice

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**Honourable Scott Armstrong**  
**Minister**  
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**902-424-4044**

**Alex Ikejiani**  
**Deputy Minister**  
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The Department of Justice in Nova Scotia plays a vital role in ensuring fairness, safety, and access to justice for all Nova Scotians. Through its services, programs, and initiatives, the department works to uphold justice and support safe communities. These efforts are carried out by several divisions and agencies; Administration, Public Safety and Policing Services, Court Services and Sheriff Services, Justice Supports and Services, Correctional Services, Legal Services, Policy and Corporate Services, Gender Based Violence and the Accessibility Directorate. Other connected critical offices include the Nova Scotia Medical Examiner Service, the Serious Incident Response Team, Nova Scotia Legal Aid and the Nova Scotia Public Trustee.

	<b>Departmental Summary</b>		
	<b>(\$ thousands)</b>		
	<b>2025-26</b>	<b>2025-26</b>	<b>2026-27</b>
	<b>Estimate</b>	<b>Forecast</b>	<b>Estimate</b>
<b>Total - Departmental Expenses</b>	<b>489,245</b>	<b>504,308</b>	<b>536,436</b>

## Justice

### Departmental Expenses Summary (\$ thousands)

<u>Programs and Services</u>	<u>Resolution Number</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration		8,949	8,479	9,224
Policy and Corporate Services		3,653	3,113	5,896
Legal Services		22,120	21,230	25,421
Nova Scotia Legal Aid		37,996	37,996	43,158
Court Services and Sheriff Services		88,325	93,535	92,822
Correctional Services		84,869	95,007	97,178
Office of Public Trustee		3,496	3,571	3,753
Nova Scotia Medical Examiner Service		6,483	8,155	7,487
Public Safety and Policing Services		212,190	210,272	227,246
Serious Incident Response Team		2,543	2,044	3,057
Accessibility Directorate		2,530	2,358	2,476
Justice Supports and Services		16,091	17,701	17,228
Gender-Based Violence		---	847	1,490
<b>Total - Departmental Expenses</b>	<b>14</b>	<b>489,245</b>	<b>504,308</b>	<b>536,436</b>

### Departmental Expenses by Object (\$ thousands)

Salary and Employee Benefits	187,800	209,634	204,704
Operating Costs	259,675	274,366	281,317
Grants and Contributions	46,589	53,289	55,234
<b>Gross Expenses</b>	<b>494,064</b>	<b>537,289</b>	<b>541,255</b>
Less: Chargeable to Other Departments	(4,819)	(32,981)	(4,819)
<b>Total - Departmental Expenses</b>	<b>489,245</b>	<b>504,308</b>	<b>536,436</b>

<b>Ordinary Recoveries</b>	<b>156,794</b>	<b>155,245</b>	<b>157,184</b>
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### Funded Staff (# of FTEs)

<b>Total - Funded Staff</b>	<b>1,848.7</b>	<b>1,794.3</b>	<b>1,699.6</b>
Less: Staff Funded by External Agencies	(119.2)	(89.5)	(79.2)
<b>Total - Departmentally Funded Staff</b>	<b>1,729.5</b>	<b>1,704.8</b>	<b>1,620.4</b>

## Justice

### Supplementary Information

#### Administration

Administration includes activities carried out by the Offices of the Minister and Deputy Minister, Finance and Administration. It serves as the backbone of the department's operations, ensuring the seamless delivery of services and programs. Work includes management of departmental initiatives, strategic advice, and planning to address evolving justice needs within the department and across government.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Office of the Minister and Deputy Minister	2,054	2,091	<b>1,983</b>
Finance and Administration	6,895	6,388	<b>7,241</b>
	<b>8,949</b>	<b>8,479</b>	<b>9,224</b>
Funded Staff (# of FTEs)	18.3	12.2	<b>13.0</b>

#### Policy and Corporate Services

The Policy and Corporate Services Division provides strategic advice to the Minister, Deputy Minister and senior government officials across government on key justice-related issues and priorities. The division leads the development of department policy, provides business planning, research and statistical services, and provides program support services for Department of Justice facilities and for the central registry.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	884	598	<b>2,739</b>
Legislation, Policy and FPT Relations	1,144	1,104	<b>1,268</b>
Research and Planning	887	1,155	<b>1,328</b>
Central Registry	738	256	<b>561</b>
	<b>3,653</b>	<b>3,113</b>	<b>5,896</b>
Funded Staff (# of FTEs)	26.8	23.9	<b>25.8</b>

## Justice

### Supplementary Information

#### Legal Services

The Legal Services Division is the Attorney General's law firm, providing a full range of legal advice and services to support Government operations, and help to achieve corporate priorities. This includes negotiation and drafting of agreements, commercial transactions, corporate governance, property transactions, development of legislation and regulations, support in employment and labour matters, and provision of day-to-day legal advice. Except for criminal prosecutions, Legal Services represents Government in all legal proceedings before all levels of court, administrative bodies and tribunals, as well as in mediation and arbitration. Legal Services also includes the Registry of Regulations, which is responsible for filing, consolidating and publishing Nova Scotia regulations and the Royal Gazette.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Legal Services	22,120	21,230	<b>25,421</b>
	<u>22,120</u>	<u>21,230</u>	<u>25,421</u>
Funded Staff (# of FTEs)	165.8	160.4	<b>161.4</b>

#### Nova Scotia Legal Aid

Nova Scotia Legal Aid provides legal support to vulnerable and historically disadvantaged individuals who might otherwise face barriers accessing justice. With a focus on criminal, family, and social justice matters, Legal Aid assists adults and youth navigating legal challenges, including criminal charges, family law disputes, and social justice issues such as Canada Pension Plan, Employment Insurance, and Income Assistance. While some services are delivered based on financial need, many are free and accessible to all Nova Scotians.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Nova Scotia Legal Aid	37,996	37,996	<b>43,158</b>
	<u>37,996</u>	<u>37,996</u>	<u>43,158</u>

## Justice

### Supplementary Information

#### Court Services and Sheriff Services

The Court Services and Sheriff Services Division provides services and programs that facilitate equitable and inclusive access to justice, including management of court administration at Nova Scotia's 23 courthouses (including satellite courts) and support to all levels of court operations throughout the province. The division provides family law services and sheriff services including court security, transportation of persons in custody and the service and execution of civil documents and execution orders. The division also oversees the Probate and Bankruptcy Court registries, administration of the Criminal Code Review Board, the Justice of the Peace Program, and Small Claims Court.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Leaseholds and Administration	21,987	20,991	19,334
Judiciary	14,933	15,511	16,507
HRM Courts - Metro	13,315	13,802	14,640
Sheriff Services	20,205	23,991	22,964
Cape Breton and District Courts	16,210	16,964	17,581
Specialty Courts	1,675	2,276	1,796
	<b>88,325</b>	<b>93,535</b>	<b>92,822</b>
Funded Staff (# of FTEs)	660.1	651.7	574.8

#### Correctional Services

The Correctional Services Division is responsible for the administration of correctional services for adults and youth, both in custody and under community supervision. Its work ensures that people in custody are housed in a safe and secure environment, while providing access to programs designed to help them address underlying issues, develop new skills, and reduce the likelihood of reoffending. For those serving sentences in the community, the division ensures compliance with court orders and offers supports that encourage rehabilitation and a path to a crime-free life. Through these efforts, Correctional Services plays a vital role in fostering safe communities and supporting positive outcomes for individuals under its supervision.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	15,080	17,211	17,716
Community Corrections	11,632	12,293	12,982
Custody	58,157	65,503	66,480
	<b>84,869</b>	<b>95,007</b>	<b>97,178</b>
Funded Staff (# of FTEs)	724.9	706.1	686.2

## Justice

### Supplementary Information

#### Office of Public Trustee

The Nova Scotia Public Trustee operates at arms length from government, with delegated authority under several statutes to protect the financial and personal well-being of the Nova Scotians it serves. It offers a wide range of services to protect the interests of the most vulnerable people in Nova Scotia, namely minor children, incompetent adults, missing persons and deceased persons. The Public Trustee does this by providing professional and cost-effective guardian, trustee, custodian, estate, and legal representation services in a variety of situations. Additionally, it is the substitute decision maker of last resort for incompetent persons who need personal care or nonemergency medical care and are not able to consent to it on their own behalf.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration - Estates and Trusts	2,565	2,831	2,712
Legal Services - Public Trustee	931	740	1,041
	<b>3,496</b>	<b>3,571</b>	<b>3,753</b>
Funded Staff (# of FTEs)	30.0	28.7	30.0

#### Nova Scotia Medical Examiner Service

Nova Scotia's Medical Examiner Service plays a vital role in ensuring public safety, providing closure to grieving families, and upholding the integrity of the justice system. The service delivers impartial, professional, and compassionate investigations by investigating deaths under various circumstances, including violent, accidental, or unexplained deaths. Its work determines the cause and manner of death, helping to clarify the circumstances and offer essential information for families, health care providers, and law enforcement, aiding in the provision of justice and supporting prevention efforts in health care and surveillance.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Nova Scotia Medical Examiner Service	6,483	8,155	7,487
	<b>6,483</b>	<b>8,155</b>	<b>7,487</b>
Funded Staff (# of FTEs)	24.0	27.8	23.0

## Justice

### Supplementary Information

#### Public Safety and Policing Services

The Public Safety and Policing Services Division supports the development of healthy, safe communities across Nova Scotia. It collaborates with municipal police services, the Royal Canadian Mounted Police (RCMP), municipalities, and partners across Canada to create effective government policies, legislation, and programs. The division also oversees service dog licensing, regulates the private security industry, administers the *Safer Communities and Neighborhoods Act*, provides legislative and corporate security, administers the Rewards for Major Unsolved Crimes Program, and oversees the Provincial Firearms Program.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	2,545	2,856	2,595
Policing Priorities and Enhancement	16,648	16,712	16,984
Community Safety	2,518	761	917
First Nations Policing and Program	7,262	7,103	7,242
Firearms Program	1,342	1,430	1,294
Policing Initiatives	4,284	3,275	3,470
Enforcement and Compliance	2,217	2,605	5,515
Provincial Police Service	175,374	175,530	189,229
	<u>212,190</u>	<u>210,272</u>	<u>227,246</u>
Funded Staff (# of FTEs)	61.0	47.4	63.0

#### Serious Incident Response Team

The Serious Incident Response Team or SiRT, is a civilian-led police oversight agency, responsible for investigating serious incidents that involve a police officer. These incidents could include a death, serious injury, sexual assault, intimate partner violence or any matter of public interest that may have arisen from the actions of a police officer. The SiRT has jurisdiction in Nova Scotia and New Brunswick over municipal policing agencies and the RCMP and operates independently from police and government.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Serious Incident Response Team	2,543	2,044	3,057
	<u>2,543</u>	<u>2,044</u>	<u>3,057</u>
Funded Staff (# of FTEs)	11.0	9.9	9.0

## Justice

### Supplementary Information

#### Accessibility Directorate

The Accessibility Directorate leads the implementation of the *Accessibility Act*, which recognizes accessibility as a human right. It is developing accessibility standards in six key areas: built environment, education, employment, goods and services, public transportation and information and communication. The Directorate promotes awareness, supports collaboration and compliance alongside community partners, and monitors progress. It works across government to develop policies and programs to ensure a more equitable, inclusive, and accessible province for people with disabilities.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Accessibility Directorate	2,530	2,358	2,476
	<b>2,530</b>	<b>2,358</b>	<b>2,476</b>
Funded Staff (# of FTEs)	16.0	15.1	14.0

#### Justice Supports and Services

The Justice Supports and Services Division comprises three programs that provide access to critical services and supports. The Maintenance Enforcement Program helps to facilitate the payment of court-ordered child and spousal support. The Restorative Justice Program provides opportunities for those harmed by crime, the person who caused the harm, and the communities affected to communicate about the causes, circumstances and impacts of that crime, and to address their related needs. The Victim Services Program offers supports to victims of crime as their cases move through the justice system.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Restorative Initiatives	3,604	4,516	5,643
Maintenance Enforcement	5,631	6,118	5,722
Victims Services	6,856	7,067	5,863
	<b>16,091</b>	<b>17,701</b>	<b>17,228</b>
Funded Staff (# of FTEs)	110.8	105.9	92.8

## Justice

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### Supplementary Information

#### Gender-Based Violence

The Gender-Based Violence Division supports the province's whole-of-government response to gender-based violence. Working alongside survivors, community organizations and partners across justice, police, health and other sectors, the division strengthens prevention, early intervention and system effectiveness. It leads administration for the Ministers' Table on Gender-Based Violence and serves as lead for the Nova Scotia Highest Risk Domestic Violence Table prototype.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Gender-Based Violence	---	847	1,490
	<u>---</u>	<u>847</u>	<u>1,490</u>
Funded Staff (# of FTEs)	---	5.2	6.6
<b>Total - Departmental Expenses</b>	<b><u>489,245</u></b>	<b><u>504,308</u></b>	<b><u>536,436</u></b>



## Labour, Skills and Immigration

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**Honourable Nolan Young**  
**Minister**  
**3rd Floor**  
**Maritime Centre**  
**Halifax, Nova Scotia**  
**902-424-6647**

**Ryan Grant**  
**Deputy Minister**  
**3rd Floor**  
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**902-424-4148**

The Department of Labour, Skills and Immigration provides programs and services in the areas of skills and learning, immigration and population growth, apprenticeship, workplace and technical safety, as well as labour services including labour standards. The Nova Scotia Community College works as a partner of the Department of Labour, Skills and Immigration in delivering post-secondary education and training through a province-wide college system. In addition, the department collaborates closely with government, industry and community partners.

	<b>Departmental Summary</b>		
	<b>(\$ thousands)</b>		
	<b>2025-26</b>	<b>2025-26</b>	<b>2026-27</b>
	<b>Estimate</b>	<b>Forecast</b>	<b>Estimate</b>
<b>Total - Departmental Expenses</b>	<b>246,453</b>	<b>246,849</b>	<b>431,995</b>

## Labour, Skills and Immigration

### Departmental Expenses Summary (\$ thousands)

<u>Programs and Services</u>	<u>Resolution Number</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration		1,184	1,337	829
Engagement, Equity and Belonging		533	523	582
Corporate Policy and Services		7,364	5,972	7,321
Safety		21,027	19,910	22,452
Labour Services		9,268	9,573	9,677
Skills and Learning		128,527	131,575	131,307
Nova Scotia Apprenticeship Agency		65,280	65,162	49,984
Immigration and Population Growth		13,270	12,797	13,446
Nova Scotia Community College		---	---	196,397
<b>Total - Departmental Expenses</b>	<b>15</b>	<b>246,453</b>	<b>246,849</b>	<b>431,995</b>

### Departmental Expenses by Object (\$ thousands)

Salary and Employee Benefits	56,083	57,260	61,165
Operating Costs	21,066	22,921	47,798
Grants and Contributions	188,276	190,520	345,540
<b>Gross Expenses</b>	<b>265,425</b>	<b>270,701</b>	<b>454,503</b>
Less: Chargeable to Other Departments	(18,972)	(23,852)	(22,508)
<b>Total - Departmental Expenses</b>	<b>246,453</b>	<b>246,849</b>	<b>431,995</b>

<b>Ordinary Recoveries</b>	<b>124,765</b>	<b>127,261</b>	<b>133,615</b>
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### Funded Staff (# of FTEs)

<b>Total - Funded Staff</b>	<b>547.9</b>	<b>486.8</b>	<b>533.9</b>
Less: Staff Funded by External Agencies	(282.3)	(250.2)	(288.3)
<b>Total - Departmentally Funded Staff</b>	<b>265.6</b>	<b>236.6</b>	<b>245.6</b>

## Labour, Skills and Immigration

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### Supplementary Information

#### Administration

Provides overall management and coordination of departmental policies and programs.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Office of the Minister and Deputy Minister	950	1,202	<b>646</b>
Communications	234	135	<b>183</b>
	<b>1,184</b>	<b>1,337</b>	<b>829</b>
Funded Staff (# of FTEs)	9.0	8.3	<b>8.0</b>

#### Engagement, Equity and Belonging

The branch leads the transformational culture change that prioritizes equity, inclusion and belonging and champions this work through inclusive communication and employee engagement opportunities across the department. The branch supports ongoing learning and development opportunities for all staff, including specific programming to support knowledge building, career growth, and leadership skills. The branch works across the department to ensure our workforce is representative of the communities that we serve, and we continue to be responsive to the department's needs to ensure our working environments are safe, accessible, equitable, and inclusive for all employees.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Engagement, Equity and Belonging	533	523	<b>582</b>
	<b>533</b>	<b>523</b>	<b>582</b>
Funded Staff (# of FTEs)	7.0	6.0	<b>7.0</b>

## Labour, Skills and Immigration

### Supplementary Information

#### Corporate Policy and Services

The branch helps ensure the department aligns with and adheres to government policies, priorities, and processes, and in turn supports government decision-making. The branch leads in the areas of policy and planning, research, accountability and inter-governmental affairs, physical facilities, and managing departmental processes related to correspondence, Freedom of Information and Protection of Privacy, and coordinating appointments to agencies, boards and commissions.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration - Corporate Policy Services	710	328	575
Planning Research and Accountability	3,483	2,872	3,548
Technology Services	55	59	35
Policy and Strategic Initiatives	655	436	716
Organizational Health and Professional Services	2,461	2,277	2,447
	<b>7,364</b>	<b>5,972</b>	<b>7,321</b>
Funded Staff (# of FTEs)	37.0	30.3	36.0

#### Safety

The Safety Branch is responsible for developing and implementing effective policy, program and regulatory management in the areas of technical safety and occupational health and safety. This is achieved by setting requirements through legislation, regulation, and codes and standards; promoting compliance through education, awareness, and outreach; verifying compliance through monitoring, inspection, equipment registration, permits, and licenses and enforcing compliance where necessary. The branch works collaboratively with the Workers' Compensation Board in preventing workplace injury, promoting a timely and safe return to work, and supporting the overall safety system in Nova Scotia.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	344	320	357
Technical Safety	3,586	3,320	3,601
Occupational Health and Safety	17,097	16,270	18,494
	<b>21,027</b>	<b>19,910</b>	<b>22,452</b>
Funded Staff (# of FTEs)	134.0	117.7	135.0

## Labour, Skills and Immigration

### Supplementary Information

#### Labour Services

Provides fair, accessible, and responsive dispute resolution services. This includes conciliation services in accordance with the *Trade Union Act* and other legislation, as well as impartial mediation and training workshops for unionized workplaces; legal assistance, advice, and representation for injured workers and their families; administration of the minimum employment standards set out in the Labour Standard Code, including foreign worker protections; and administrative support to the Labour Board – an independent adjudicative tribunal responsible for the adjudication and resolution of appeals and applications pursuant to a number of labour/employment statutes.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration - Labour Services	544	527	537
Conciliation and Mediation Services	867	992	862
Nova Scotia Labour Board	1,130	1,208	1,104
Labour Standards	1,993	1,949	2,087
Workers' Advisers Program	4,734	4,897	5,087
	<u>9,268</u>	<u>9,573</u>	<u>9,677</u>
Funded Staff (# of FTEs)	60.4	58.0	58.4

#### Skills and Learning

The Skills and Learning Branch oversees delivery of labour market programs and services that aim to strengthen and grow an inclusive workforce for Nova Scotia while meeting the needs of employers through the branch and its strategic partnerships. Nova Scotians are supported to secure work with career development and employment services. Adult learners access foundational education to enable further education or labour force attachment. Youth and employers are connected through work experiences for post-secondary students and employment for recent graduates. Businesses, industries and their employees are further supported through skills training, strategic human resources services, inclusive workplace culture resources and industry and sector partnerships. The branch is also responsible to administer federal-provincial Labour Market Transfer Agreements, the Nova Scotia Works employment services system, and the Nova Scotia School for Adult Learning.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration - Skills and Learning	479	290	313
Programs	123,490	125,810	126,186
Strategy and Planning	4,558	5,475	4,808
	<u>128,527</u>	<u>131,575</u>	<u>131,307</u>
Funded Staff (# of FTEs)	176.5	150.3	166.5

## Labour, Skills and Immigration

### Supplementary Information

#### Nova Scotia Apprenticeship Agency

The Nova Scotia Apprenticeship Agency (Agency) was established on July 1, 2014 as a Special Operating Agency. Apprenticeship is a legislative trades training system that leads to certification and provides quality careers in the skilled trades. The Agency contracts out technical training to public and private career colleges in Nova Scotia. The Agency is responsible, under the Operating Charter, for stewarding and operating a relevant, accessible, and responsive industry-led trades training and certification system, and increasing successful participation of underrepresented groups in the system. The Agency is governed by the Apprenticeship Board and establishes Trade Advisory Committees to ensure industry standards are current and delivery mechanisms are appropriate to the sector.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Nova Scotia Apprenticeship Agency	65,280	65,162	<b>49,984</b>
	<b>65,280</b>	<b>65,162</b>	<b>49,984</b>
Funded Staff (# of FTEs)	64.0	62.5	<b>66.0</b>

#### Immigration and Population Growth

The Immigration and Population Growth Branch is responsible for leading a sustainable approach to population growth and providing immigration leadership at the local and national level. This work includes: leading a strategic approach to immigration that is responsive to Nova Scotia's evolving labour needs; supporting the attraction and retention of immigrants and interprovincial in-migrants whose skills align with the province's needs; assisting settlement service organizations in delivering programs that support immigrants and their families; and strategically supporting employers in the responsible use of Nova Scotia's immigration pathways (the Nova Scotia Nominee Program and the Atlantic Immigration Program), while ensuring program integrity.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Immigration and Population Growth	13,270	12,797	<b>13,446</b>
	<b>13,270</b>	<b>12,797</b>	<b>13,446</b>
Funded Staff (# of FTEs)	60.0	53.7	<b>57.0</b>

## Labour, Skills and Immigration

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### Supplementary Information

#### Nova Scotia Community College

Allocation provides for the annual operating funding to the Nova Scotia Community College.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Nova Scotia Community College	---	---	196,397 (A)
	<u>---</u>	<u>---</u>	<u>196,397</u>
<b>Total - Departmental Expenses</b>	<u>246,453</u>	<u>246,849</u>	<u>431,995</u>

(A) Order in Council # 2025-366 transferred the Ministerial responsibility for all affairs and matters relating to Nova Scotia Community College from Advanced Education to Labour, Skills and Immigration. Effective April 1, 2026, the Estimate will be presented under Labour, Skills and Immigration.



## Municipal Affairs

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**Honourable John A. MacDonald**  
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**8th Floor**  
**Maritime Centre**  
**Halifax, Nova Scotia**  
**902-424-5550**

**Paul LaFleche**  
**Deputy Minister**  
**8th Floor**  
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The Department of Municipal Affairs promotes responsible local government, and supports safe and secure communities. This is achieved through programs, services, and collaboration with all levels of government and communities across Nova Scotia to build resilient, safe, and inclusive communities with a high quality of life.

	<b>Departmental Summary</b>		
	<b>(\$ thousands)</b>		
	<b>2025-26</b>	<b>2025-26</b>	<b>2026-27</b>
	<b>Estimate</b>	<b>Forecast</b>	<b>Estimate</b>
<b>Total - Departmental Expenses</b>	<b>337,882</b>	<b>275,505</b>	<b>290,004</b>

## Municipal Affairs

### Departmental Expenses Summary (\$ thousands)

<u>Programs and Services</u>	<u>Resolution Number</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Senior Management		924	840	933
Policy and Innovation		2,397	2,420	2,507
Municipal Infrastructure and Finance		328,184	264,975	281,414
Municipal Planning, Governance and Inclusion		3,532	4,388	2,154
Office of the Fire Marshal		2,845	2,882	2,996
<b>Total - Departmental Expenses</b>	<b>16</b>	<b>337,882</b>	<b>275,505</b>	<b>290,004</b>

### Departmental Expenses by Object (\$ thousands)

Salary and Employee Benefits	7,559	8,620	8,495
Operating Costs	2,625	2,538	2,676
Grants and Contributions	327,698	265,888	278,833
<b>Gross Expenses</b>	<b>337,882</b>	<b>277,046</b>	<b>290,004</b>
Less: Chargeable to Other Departments	---	(1,541)	---
<b>Total - Departmental Expenses</b>	<b>337,882</b>	<b>275,505</b>	<b>290,004</b>

<b>Ordinary Recoveries</b>	<b>199,899</b>	<b>161,996</b>	<b>179,030</b>
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### Funded Staff (# of FTEs)

<b>Total - Funded Staff</b>	<b>66.0</b>	<b>64.8</b>	<b>67.0</b>
Less: Staff Funded by External Agencies	(10.5)	(12.2)	(14.5)
<b>Total - Departmentally Funded Staff</b>	<b>55.5</b>	<b>52.6</b>	<b>52.5</b>

## Municipal Affairs

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### Supplementary Information

#### Senior Management

Sets priorities and oversees departmental activities and responsibilities of the department, including communications.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Office of the Minister and Deputy Minister	924	840	933
	<u>924</u>	<u>840</u>	<u>933</u>
Funded Staff (# of FTEs)	5.5	3.6	5.5

#### Policy and Innovation

Develops and delivers strategic and corporate policy, business planning, accountability, and engagement efforts for the department through collaboration, coordination and research.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	151	179	166
Corporate Services, Policy and Innovation	2,246	2,241	2,341
	<u>2,397</u>	<u>2,420</u>	<u>2,507</u>
Funded Staff (# of FTEs)	13.0	12.0	13.0

## Municipal Affairs

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### Supplementary Information

#### Municipal Infrastructure and Finance

Develops and administers a suite of capital programs, including provincial and federal funding, and operating funding programs, including those under the *Municipal Grants Act*, to support municipalities and villages. Manages a strong regulatory framework providing financial guidance and infrastructure support.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Municipal Infrastructure	227,026	166,744	<b>178,173</b>
Municipal Finance	101,158	98,231	<b>103,241</b>
	<u><b>328,184</b></u>	<u><b>264,975</b></u>	<u><b>281,414</b></u>
Funded Staff (# of FTEs)	21.3	21.6	<b>21.3</b>

#### Municipal Planning, Governance and Inclusion

Provides services and guidance to municipalities in many areas including land use planning, subdivision framework, and building inclusive, resilient communities. Provides advice, assistance, and training in areas of local governance. Cultivates and manages the province's relationship with municipalities and villages in Nova Scotia.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Land Use Planning	1,921	2,745	<b>1,407</b>
Municipal Relations and Governance	1,611	1,643	<b>747</b>
	<u><b>3,532</b></u>	<u><b>4,388</b></u>	<u><b>2,154</b></u>
Funded Staff (# of FTEs)	8.0	9.5	<b>10.0</b>

## Municipal Affairs

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### Supplementary Information

#### Office of the Fire Marshal

The Office of the Fire Marshal collaborates municipally, provincially and federally to advise on fire safety issues and provides government departments, municipalities, and the public with effective approaches for fire code and fire safety in Nova Scotia.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Office of the Fire Marshal	2,845	2,882	2,996
	<u>2,845</u>	<u>2,882</u>	<u>2,996</u>
Funded Staff (# of FTEs)	18.2	18.1	17.2
<b>Total - Departmental Expenses</b>	<u><b>337,882</b></u>	<u><b>275,505</b></u>	<u><b>290,004</b></u>



## Natural Resources

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**Sandra McKenzie**  
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The department has broad accountability over the development, management, and conservation of forests, geoscience, mines, minerals, parks and wildlife resources and the administration of the province's Crown lands. The department achieves this broad accountability through the development and implementation of policies, programs, and original research. The optimum economic, social, and environmental value derived from our province's natural resources is the guiding principle behind all departmental work, activities, and initiatives.

	<b>Departmental Summary</b>		
	<b>(\$ thousands)</b>		
	<b>2025-26</b>	<b>2025-26</b>	<b>2026-27</b>
	<b>Estimate</b>	<b>Forecast</b>	<b>Estimate</b>
<b>Total - Departmental Expenses</b>	<b>112,138</b>	<b>177,065</b>	<b>131,455</b>

## Natural Resources

### Departmental Expenses Summary (\$ thousands)

<u>Programs and Services</u>	<u>Resolution Number</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Senior Management		796	1,402	1,321
Forestry and Wildlife		38,814	39,665	48,694
Geoscience and Mines		7,154	36,485	7,484
Regional Services		52,779	87,522	62,539
Policy and Corporate Services		8,554	8,101	7,302
Land Services		4,041	3,890	4,115
<b>Total - Departmental Expenses</b>	<b>17</b>	<b>112,138</b>	<b>177,065</b>	<b>131,455</b>

### Departmental Expenses by Object (\$ thousands)

Salary and Employee Benefits	60,179	66,577	60,957
Operating Costs	36,774	67,744	54,304
Grants and Contributions	16,033	45,270	17,042
<b>Gross Expenses</b>	<b>112,986</b>	<b>179,591</b>	<b>132,303</b>
Less: Chargeable to Other Departments	(848)	(2,526)	(848)
<b>Total - Departmental Expenses</b>	<b>112,138</b>	<b>177,065</b>	<b>131,455</b>

<b>Ordinary Recoveries</b>	<b>6,587</b>	<b>6,587</b>	<b>7,203</b>
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### Funded Staff (# of FTEs)

<b>Total - Funded Staff</b>	<b>689.9</b>	<b>657.2</b>	<b>635.9</b>
Less: Staff Funded by External Agencies	(6.7)	(11.2)	(4.7)
<b>Total - Departmentally Funded Staff</b>	<b>683.2</b>	<b>646.0</b>	<b>631.2</b>

## Natural Resources

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### Supplementary Information

#### Senior Management

Provides overall strategic direction, management, and coordination of department programs and services.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Office of the Minister and Deputy Minister	796	1,402	1,321
	<u>796</u>	<u>1,402</u>	<u>1,321</u>
Funded Staff (# of FTEs)	5.5	8.0	8.0

#### Forestry and Wildlife

Provides leadership and coordination on policy and program development for conservation and sustainable management of forest and wildlife resources. Develops and delivers strategies and plans for resource inventories, biodiversity conservation, forest economic development, and promotion of sustainable resource use. Develops and delivers policies and programs for forest management. Operates the Shubenacadie Wildlife Park and the Strathlorne Forest Nursery.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Renewable Resources Administration	812	825	841
Resource Management	14,243	14,263	23,305
Forestry	12,829	13,152	13,475
Forestry Economic Development	6,633	6,642	6,494
Wildlife	4,297	4,783	4,579
	<u>38,814</u>	<u>39,665</u>	<u>48,694</u>
Funded Staff (# of FTEs)	110.0	117.3	100.5

## Natural Resources

### Supplementary Information

#### Geoscience and Mines

Delivers programs, strategies, and research for the sustainable development of mineral resources and reclamation of mine sites, and for the assessment and management of geohazards. Maintains expertise, generates information, and provides guidance to governments, the Mi'kmaq of Nova Scotia, and stakeholders on all aspects of geoscience and mineral resources. Delivers the mineral rights tenure system for exploration and resource development, and administers the *Mineral Resources Act*.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	2,553	32,449	3,015
Minerals Management	1,433	1,307	1,544
Geological Services	3,168	2,729	2,925
	<b>7,154</b>	<b>36,485</b>	<b>7,484</b>
Funded Staff (# of FTEs)	37.0	31.1	34.5

#### Regional Services

Delivers department programs and services through an extensive field office network. These programs and services include resource conservation and protection; integrated resource management programs; wildlife surveys; hunter education and safety; investigation and enforcement; response to nuisance and distressed wildlife; natural resources stewardship and outreach; Crown land surveys, approvals, and permits; operation of provincial camping, beach, and day-use parks; wildfire prevention, detection, and suppression; monitoring and planning for forest health, insects, and diseases; air services and fleet management. Also delivers operational services including ground and air search and rescue for other departments, governments, and law enforcement, upon request.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Regional Services Administration	1,371	1,223	1,418
Parks, Outreach and Service Delivery	4,520	4,715	5,530
Fleet and Forest Protection	11,667	40,881	21,146
Central	9,902	11,850	7,643
Eastern	9,765	11,850	10,405
Western	8,920	10,480	9,360
Enforcement, Conservation	6,634	6,523	7,037
	<b>52,779</b>	<b>87,522</b>	<b>62,539</b>
Funded Staff (# of FTEs)	464.4	439.9	431.4

## Natural Resources

### Supplementary Information

#### Policy and Corporate Services

Provides departmental coordination, analysis and development services for policies, strategic priorities, and planning, economic analysis, process improvement and government-wide initiatives. Provides central support services in areas of assurance, information management, facilities management, risk management, office administration, and occupational health and safety.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	927	680	762
Strategic Priorities, Assurance and Analysis	1,229	922	---
Strategic Policy and Planning	790	818	869
Corporate Services Management	4,794	5,025	4,770
Organizational Planning and Development	814	656	901
	<u>8,554</u>	<u>8,101</u>	<u>7,302</u>
Funded Staff (# of FTEs)	37.0	26.9	28.0

#### Land Services

Responsible for the administration of Crown lands including the acquisition and disposal of Crown lands and interests in Crown lands. This includes applications to use, access and/or activities on Crown lands, including submerged land, and acting as the land agent for other departments. The branch oversees the department's Crown lands surveying program, which oversees the surveying of Crown lands boundaries, the physical extent of interests over Crown lands, and the Crown lands cadastre. The branch coordinates and consolidates information regarding Crown lands and maintains land-record facilities to store and record documents involving Crown lands. Responsible for Crown land tools such as Crown Land Online (CLO).

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Executive Land Services	263	266	276
Land Administration	1,492	1,449	1,621
Surveys	1,839	1,726	1,767
Provincial Land and Resource Management	447	449	451
	<u>4,041</u>	<u>3,890</u>	<u>4,115</u>
Funded Staff (# of FTEs)	36.0	34.0	33.5
<b>Total - Departmental Expenses</b>	<u><b>112,138</b></u>	<u><b>177,065</b></u>	<u><b>131,455</b></u>



## Opportunities and Social Development

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**Minister**  
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**902-424-6330**

**Craig Beaton**  
**Deputy Minister**  
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The Department of Opportunities and Social Development helps people live more independent and healthier lives by providing various social services, including employment support and skills training, income assistance, supportive housing and youth and family supports. The department is also responsible for child protection services, foster care, and disability support programs.

	<b>Departmental Summary</b> <b>(\$ thousands)</b>		
	<b>2025-26</b>	<b>2025-26</b>	<b>2026-27</b>
	<b>Estimate</b>	<b>Forecast</b>	<b>Estimate</b>
<b>Total - Departmental Expenses</b>	<b>1,676,809</b>	<b>1,672,654</b>	<b>1,784,748</b>

## Opportunities and Social Development

### Departmental Expenses Summary (\$ thousands)

<u>Programs and Services</u>	<u>Resolution Number</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Senior Management		1,223	1,524	1,256
Strategic Policy and Decision Support		5,100	4,878	5,464
Corporate Services Unit		5,270	4,085	4,529
Diversity, Equity and Engagement		1,793	1,272	1,291
Service Delivery		105,004	105,967	107,780
Strategic Operations and Innovation		18,764	24,157	23,263
Disability Support Program		746,339	716,115	787,313
Child and Family Wellbeing		167,116	166,105	163,120
Employment Support and Income Assistance Program		599,381	622,021	664,044
Nova Scotia Advisory Council on the Status of Women		26,819	26,530	26,688
<b>Total - Departmental Expenses</b>	<b>18</b>	<b>1,676,809</b>	<b>1,672,654</b>	<b>1,784,748</b>

### Departmental Expenses by Object (\$ thousands)

Salary and Employee Benefits	170,381	165,006	180,321
Operating Costs	28,877	37,257	28,040
Grants and Contributions	1,503,920	1,540,293	1,598,253
<b>Gross Expenses</b>	<b>1,703,178</b>	<b>1,742,556</b>	<b>1,806,614</b>
Less: Chargeable to Other Departments	(26,369)	(69,902)	(21,866)
<b>Total - Departmental Expenses</b>	<b>1,676,809</b>	<b>1,672,654</b>	<b>1,784,748</b>

<b>Ordinary Recoveries</b>	<b>23,658</b>	<b>23,658</b>	<b>20,823</b>
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### Funded Staff (# of FTEs)

<b>Total - Funded Staff</b>	<b>1,754.3</b>	<b>1,669.6</b>	<b>1,644.0</b>
Less: Staff Funded by External Agencies	(5.8)	(5.7)	(7.5)
<b>Total - Departmentally Funded Staff</b>	<b>1,748.5</b>	<b>1,663.9</b>	<b>1,636.5</b>

## Opportunities and Social Development

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### Supplementary Information

#### Senior Management

Working collaboratively to provide leadership and strategic direction to help ensure the policies, programs, and staff of the department continue to meet the needs of vulnerable Nova Scotians.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Office of the Minister and Deputy Minister	948	974	955
Communications	275	550	301
	<u>1,223</u>	<u>1,524</u>	<u>1,256</u>
 Funded Staff (# of FTEs)	 6.0	 8.0	 6.0

#### Strategic Policy and Decision Support

Providing policy development and advice, intergovernmental relations, evaluation, data analytics and access and privacy services to support program and service development that meet the evolving needs of people served by the department.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	2,026	2,000	2,312
Policy, Planning and Information Services	3,074	2,878	3,152
	<u>5,100</u>	<u>4,878</u>	<u>5,464</u>
 Funded Staff (# of FTEs)	 37.1	 36.2	 35.1

## Opportunities and Social Development

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### Supplementary Information

#### Corporate Services Unit

Providing leadership and expertise to support efficient and effective financial operations, controls, and administration.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Finance Operations and Administration	5,270	4,085	<b>4,529</b>
	<u>5,270</u>	<u>4,085</u>	<u>4,529</u>
Funded Staff (# of FTEs)	41.3	40.9	<b>41.4</b>

#### Diversity, Equity and Engagement

Works to ensure marginalized communities are authentically supported and empowered. It leads efforts to integrate inclusion and diversity in strategy, policy, and program design.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Diversity, Equity and Engagement	1,793	1,272	<b>1,291</b>
	<u>1,793</u>	<u>1,272</u>	<u>1,291</u>
Funded Staff (# of FTEs)	9.6	8.3	<b>8.9</b>

## Opportunities and Social Development

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### Supplementary Information

#### Service Delivery

Directly supporting clients in communities across the province through a range of supportive and empowering programs and services.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Service Delivery Administration	4,845	6,079	<b>4,683</b>
Field Office Administration	11,292	10,618	<b>10,980</b>
Children's Services - Field Staff	59,084	62,682	<b>61,352</b>
Employment and Training - Field Staff	6,416	6,040	<b>6,866</b>
Income Assistance - Field Staff	23,367	20,548	<b>23,899</b>
	<b>105,004</b>	<b>105,967</b>	<b>107,780</b>
Funded Staff (# of FTEs)	1,061.0	1,006.5	<b>929.6</b>

#### Strategic Operations and Innovation

Providing key corporate services, ensuring excellence among service providers, and leading large-scale improvements across the department for the benefit of clients and participants served.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
SOI Administration	689	858	<b>883</b>
Corporate Services	12,220	15,033	<b>13,054</b>
Service Providers and Compliance	2,627	5,840	<b>6,672</b>
Strategy and Innovation	3,228	2,426	<b>2,654</b>
	<b>18,764</b>	<b>24,157</b>	<b>23,263</b>
Funded Staff (# of FTEs)	66.3	93.7	<b>103.9</b>

## Opportunities and Social Development

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### Supplementary Information

#### Disability Support Program

Helping ensure people with diverse abilities have the supports they need to live, work, and thrive in communities across the province.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
DSP Administration	4,210	4,081	<b>4,572</b>
Disability Support Program - Field Staff	23,628	18,187	<b>25,701</b>
Community Based Programs	517,757	514,795	<b>591,071</b>
Community Resource Support	286	286	<b>190</b>
Residential Supports	200,458	178,766	<b>165,779</b>
	<u><b>746,339</b></u>	<u><b>716,115</b></u>	<u><b>787,313</b></u>
Funded Staff (# of FTEs)	257.0	201.9	<b>258.4</b>

#### Child and Family Wellbeing

Working to ensure children are protected from abuse and neglect, and that, in the least intrusive way possible, families and children receive care and support including preventative and early intervention supports.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
CFW Administration	5,891	4,887	<b>4,586</b>
Maintenance of Children	127,925	129,489	<b>128,349</b>
Prevention and Early Intervention	33,000	31,379	<b>30,110</b>
Community Resource Support	300	350	<b>75</b>
	<u><b>167,116</b></u>	<u><b>166,105</b></u>	<u><b>163,120</b></u>
Funded Staff (# of FTEs)	228.6	235.4	<b>218.3</b>

## Opportunities and Social Development

### Supplementary Information

#### Employment Support and Income Assistance Program

Providing a range of services for people who are having difficulty meeting their basic needs, including income assistance, supportive housing and homelessness, employment support, preventative population and youth-based programming, Pharmacare, and the Nova Scotia Child Benefit and Poverty Reduction Credit Programs.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
ESIA Administration	4,499	4,334	4,435
Employment Support Services (ESS) Grants	18,066	12,566	12,469
Community Resource Support (ESIA)	4,259	4,505	4,255
Supportive Housing and Homelessness	130,529	127,250	165,164
Income Assistance Payments	333,201	356,168	355,522
Pharmacare Program	44,808	60,732	64,566
Nova Scotia Child Benefit	64,019	56,466	57,633
	<b>599,381</b>	<b>622,021</b>	<b>664,044</b>
Funded Staff (# of FTEs)	35.9	30.2	30.9

#### Nova Scotia Advisory Council on the Status of Women

The Status of Women Office continues to support initiatives to keep women and their children safe from gender-based violence, including Standing Together to Prevent Domestic Violence and the National Action Plan to End Gender-Based Violence. The Status of Women Office encourages women's economic security and opportunities for leadership and will continue to lead initiatives which encourage women to pursue careers in science, technology, the trades and public office.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	1,211	1,021	1,296
Program Grants	17,773	17,765	17,980
Provincial Action Plan to Prevent Domestic Violence	7,835	7,744	7,412
	<b>26,819</b>	<b>26,530</b>	<b>26,688</b>
Funded Staff (# of FTEs)	11.5	8.5	11.5
<b>Total - Departmental Expenses</b>	<b>1,676,809</b>	<b>1,672,654</b>	<b>1,784,748</b>



## Public Service

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The Public Service consists of various offices, agencies, programs, and services that are not tied to a specific department and includes the Public Service Commission. Ministerial responsibility for each Public Service is noted. Budget resolutions related to the operations of the Legislature, Elections Nova Scotia, the Office of the Auditor General and the Office of the Ombudsman will be introduced by the Government House Leader if they are presented in the House for debate.

	<b>Departmental Summary</b>		
	<b>(\$ thousands)</b>		
	<b>2025-26</b>	<b>2025-26</b>	<b>2026-27</b>
	<b>Estimate</b>	<b>Forecast</b>	<b>Estimate</b>
<b>Total - Departmental Expenses</b>	<b>525,274</b>	<b>536,002</b>	<b>579,386</b>

## Public Service

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### Departmental Expenses Summary (\$ thousands)

<u>Programs and Services</u>	<u>Resolution Number</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Elections Nova Scotia	<b>19</b>	4,770	6,733	<b>4,424</b>
<u>Executive Council</u>				
Council of Atlantic Premiers		1,555	1,555	<b>837</b>
Office of the Premier/Executive Council Office		15,484	15,484	<b>16,941</b>
<b>Total Executive Council</b>	<b>20</b>	<b>17,039</b>	<b>17,039</b>	<b>17,778</b>
Freedom of Information and Protection of Privacy Review Office	<b>21</b>	1,327	1,327	<b>1,452</b>
Government Contributions to Benefit Plans	<b>22</b>	8,828	8,483	<b>8,495</b>
Human Rights Commission	<b>23</b>	3,080	3,080	<b>3,309</b>
Intergovernmental Affairs	<b>24</b>	5,498	5,498	<b>5,016</b>
<u>Legislative Services</u>				
Legislative Expenses		19,947	23,742	<b>24,028</b>
Ministers' Salaries and Expenses		1,337	2,111	<b>2,151</b>
Office of the Legislative Counsel		1,357	1,394	<b>1,451</b>
Office of the Speaker		3,516	3,491	<b>3,796</b>
<b>Total Legislative Services</b>	<b>25</b>	<b>26,157</b>	<b>30,738</b>	<b>31,426</b>
Nova Scotia Energy and Regulatory Boards Tribunal	<b>26</b>	2,334	2,334	<b>2,379</b>
Nova Scotia Police Complaints Commissioner	<b>27</b>	453	581	<b>632</b>
Nova Scotia Securities Commission	<b>28</b>	3,429	3,429	<b>3,580</b>
Office of Addictions and Mental Health	<b>29</b>	363,793	368,738	<b>408,349</b>
Office of Equity and Anti-Racism	<b>30</b>	4,321	4,321	<b>4,716</b>
Office of Healthcare Professionals Recruitment	<b>31</b>	8,627	8,627	<b>5,574</b>
Office of L'nu Affairs	<b>32</b>	5,615	5,615	<b>4,495</b>
Office of Service Efficiency	<b>33</b>	3,146	3,146	<b>3,338</b>
Office of the Auditor General	<b>34</b>	6,766	6,222	<b>7,049</b>
Office of the Ombudsman	<b>35</b>	2,300	2,300	<b>2,577</b>

## Public Service

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### Departmental Expenses Summary (\$ thousands)

<u>Programs and Services</u>	<u>Resolution Number</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Public Prosecution Service	<b>36</b>	32,092	32,092	<b>38,877</b>
Public Service Commission	<b>37</b>	25,699	25,699	<b>25,920</b>
<b>Total - Departmental Expenses</b>		<b>525,274</b>	<b>536,002</b>	<b>579,386</b>

<u>Programs and Services</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
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### Departmental Expenses by Object (\$ thousands)

Salary and Employee Benefits	127,008	140,212	<b>138,929</b>
Operating Costs	32,473	40,126	<b>33,985</b>
Grants and Contributions	368,613	388,996	<b>410,365</b>
<b>Gross Expenses</b>	<b>528,094</b>	<b>569,334</b>	<b>583,279</b>
Less: Chargeable to Other Departments	(2,820)	(33,332)	<b>(3,893)</b>
<b>Total - Departmental Expenses</b>	<b>525,274</b>	<b>536,002</b>	<b>579,386</b>

<b>Ordinary Recoveries</b>	<b>7,535</b>	<b>6,744</b>	<b>7,455</b>
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### Funded Staff (# of FTEs)

<b>Total - Funded Staff</b>	<b>952.9</b>	<b>923.9</b>	<b>929.8</b>
Less: Staff Funded by External Agencies	(6.2)	(9.1)	<b>(12.6)</b>
<b>Total - Departmentally Funded Staff</b>	<b>946.7</b>	<b>914.8</b>	<b>917.2</b>

## Public Service

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### Elections Nova Scotia

**Honourable Danielle Barkhouse  
Speaker**

Prepare and conduct general elections and by-elections, ensuring compliance with and enforcing provincial electoral law including the political financing regime, and promoting public awareness of and confidence in the electoral process.

<u>Departmental Expenses by Object (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Salary and Employee Benefits	2,274	2,419	2,404
Operating Costs	2,496	4,465	2,020
<b>Gross Expenses</b>	<b>4,770</b>	<b>6,884</b>	<b>4,424</b>
Less: Chargeable to Other Departments	---	(151)	---
<b>Total - Elections Nova Scotia</b>	<b>4,770</b>	<b>6,733</b>	<b>4,424</b>
<b>Ordinary Recoveries</b>	---	5	---
<b>Funded Staff (# of FTEs)</b>	<b>18.0</b>	<b>17.2</b>	<b>18.0</b>
Less: Staff Funded by External Agencies	---	---	---
<b>Total - Funded Staff</b>	<b>18.0</b>	<b>17.2</b>	<b>18.0</b>

### Supplementary Information

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	3,102	2,961	3,251
Election Costs	493	2,568	---
Recognized Party Funding	905	769	923
Service Delivery and Development	270	435	250
	<b>4,770</b>	<b>6,733</b>	<b>4,424</b>

## Public Service

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### Executive Council

#### Council of Atlantic Premiers

**Honourable Tim Houston**

**Premier**

Provides for Nova Scotia's share of the funding for the operations of the Council.

<u>Departmental Expenses by Object (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Grants and Contributions	1,555	1,555	837
<b>Gross Expenses</b>	<b>1,555</b>	<b>1,555</b>	<b>837</b>
Less: Chargeable to Other Departments	---	---	---
<b>Total - Council of Atlantic Premiers</b>	<b>1,555</b>	<b>1,555</b>	<b>837</b>

### **Supplementary Information**

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Secretariat	528	528	636
Council of Atlantic Ministers of Education and Training	108	108	--- (A)
Maritime Provinces Harness Racing Commission	201	201	201
Maritime Provinces Higher Education Commission	718	718	--- (B)
	<b>1,555</b>	<b>1,555</b>	<b>837</b>

**(A)** Dissolved effective January 1, 2026.

**(B)** Transferred to Department of Advanced Education effective April 1, 2026.

## Public Service

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### Executive Council

#### Office of the Premier/Executive Council Office

**Honourable Tim Houston**

**President of the Executive Council**

Executive Council Office provides central leadership and coordination to advance government priorities. It delivers strategic policy, legislative, communications and labour relations advice to the Office of the Premier, Executive Council (Cabinet) and its committees to support decision-making and priority setting.

<u>Departmental Expenses by Object (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Salary and Employee Benefits	12,920	14,065	<b>14,454</b>
Operating Costs	2,634	3,644	<b>3,657</b>
Grants and Contributions	10	---	<b>10</b>
<b>Gross Expenses</b>	<b>15,564</b>	<b>17,709</b>	<b>18,121</b>
Less: Chargeable to Other Departments	(80)	(2,225)	<b>(1,180)</b>
<b>Total - Office of the Premier/Executive Council Office</b>	<b>15,484</b>	<b>15,484</b>	<b>16,941</b>
<b>Ordinary Recoveries</b>	<b>371</b>	<b>545</b>	<b>440</b>
<b>Funded Staff (# of FTEs)</b>	<b>93.2</b>	<b>94.2</b>	<b>93.6</b>
Less: Staff Funded by External Agencies	(2.2)	(2.0)	<b>(2.6)</b>
<b>Total - Funded Staff</b>	<b>91.0</b>	<b>92.2</b>	<b>91.0</b>

### **Supplementary Information**

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	15,484	15,484	<b>16,941</b>
	<b>15,484</b>	<b>15,484</b>	<b>16,941</b>

## Public Service

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### Freedom of Information and Protection of Privacy Review Office

**Honourable Scott Armstrong**  
**Minister of Justice**

Provides independent and impartial oversight of public bodies, municipalities, and health information custodians to ensure compliance with access and privacy requirements under the *Freedom of Information and Protection of Privacy Act*, Part XX of the *Municipal Government Act*, the *Privacy Review Officer Act*, and the *Personal Health Information Act*.

The Commissioner delivers administrative justice to applicants and offers expert leadership in the effective administration of access and privacy laws through investigations, monitoring compliance, conducting research, public education, and providing advice and commentary on related issues.

<u>Departmental Expenses by Object (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Salary and Employee Benefits	1,162	1,552	1,287
Operating Costs	165	172	165
<b>Gross Expenses</b>	<b>1,327</b>	<b>1,724</b>	<b>1,452</b>
Less: Chargeable to Other Departments	---	(397)	---
<b>Total – Freedom of Information and Protection of Privacy Review Office</b>	<b>1,327</b>	<b>1,327</b>	<b>1,452</b>
<b>Ordinary Recoveries</b>	---	---	---
<b>Funded Staff (# of FTEs)</b>	<b>9.0</b>	<b>11.6</b>	<b>9.0</b>
Less: Staff Funded by External Agencies	---	---	---
<b>Total - Funded Staff</b>	<b>9.0</b>	<b>11.6</b>	<b>9.0</b>

### **Supplementary Information**

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	1,327	1,327	1,452
	<b>1,327</b>	<b>1,327</b>	<b>1,452</b>

## Public Service

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### **Government Contributions to Benefit Plans**

**Honourable John Lohr**  
**Minister of Finance and Treasury Board**

Provides for the employer's share of the health plan premiums for pensioners and an estimate of the anticipated vacation accrual for the fiscal year.

<b><u>Departmental Expenses by Object (\$ thousands)</u></b>	<b><u>2025-26 Estimate</u></b>	<b><u>2025-26 Forecast</u></b>	<b><u>2026-27 Estimate</u></b>
Salary and Employee Benefits	8,828	8,483	8,495
<b>Gross Expenses</b>	<b>8,828</b>	<b>8,483</b>	<b>8,495</b>
Less: Chargeable to Other Departments	---	---	---
<b>Total - Government Contributions to Benefit Plans</b>	<b>8,828</b>	<b>8,483</b>	<b>8,495</b>
 <b>Ordinary Recoveries</b>	 850	 813	 816

### **Supplementary Information**

<b><u>Programs and Services (\$ thousands)</u></b>	<b><u>2025-26 Estimate</u></b>	<b><u>2025-26 Forecast</u></b>	<b><u>2026-27 Estimate</u></b>
Contributions to Consolidated Health Plans	6,881	6,536	6,950
Other Salary and Benefit Accruals	1,947	1,947	1,545
	<b>8,828</b>	<b>8,483</b>	<b>8,495</b>

## Public Service

### Human Rights Commission

**Honourable Scott Armstrong**  
**Minister of Justice**

The Nova Scotia Human Rights Commission (NSHRC) is a government agency responsible for independently administering the *Nova Scotia Human Rights Act*. The NSHRC provides a dispute resolution process to resolve allegations of discrimination both at an individual and systemic level. It works to eliminate barriers and prevent discrimination through education, training, public engagement, and policy development.

<u>Departmental Expenses by Object (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Salary and Employee Benefits	2,626	3,247	2,851
Operating Costs	444	772	448
Grants and Contributions	10	10	10
<b>Gross Expenses</b>	<b>3,080</b>	<b>4,029</b>	<b>3,309</b>
Less: Chargeable to Other Departments	---	(949)	---
<b>Total - Human Rights Commission</b>	<b>3,080</b>	<b>3,080</b>	<b>3,309</b>
<b>Ordinary Recoveries</b>	<b>16</b>	<b>16</b>	<b>---</b>
<b>Funded Staff (# of FTEs)</b>	<b>26.5</b>	<b>26.7</b>	<b>33.5</b>
Less: Staff Funded by External Agencies	---	(1.3)	(7.0)
<b>Total - Funded Staff</b>	<b>26.5</b>	<b>25.4</b>	<b>26.5</b>

### Supplementary Information

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	927	937	933
Support Services	2,153	2,143	2,376
	<b>3,080</b>	<b>3,080</b>	<b>3,309</b>

## Public Service

### Intergovernmental Affairs

**Honourable Tim Houston**  
**Minister of Intergovernmental Affairs**  
**Minister of Trade**

Intergovernmental Affairs is responsible for managing Nova Scotia's relations with other governments within Canada and internationally; co-ordinating a corporate approach among departments on intergovernmental issues; and developing strategic policy in support of the province's trade objectives in domestic and international markets. Core function areas include: Government of Canada Relations, Federal-Provincial Territorial Relations, Atlantic Regional Relations, International Relations, Trade Policy, Military Relations, Corporate Initiatives, Protocol and Honours Secretariat, and Government House. Intergovernmental Affairs supports the Minister responsible for Military Relations.

<u>Departmental Expenses by Object (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Salary and Employee Benefits	4,005	4,355	<b>3,892</b>
Operating Costs	1,450	1,272	<b>1,090</b>
Grants and Contributions	46	46	<b>37</b>
<b>Gross Expenses</b>	<b>5,501</b>	<b>5,673</b>	<b>5,019</b>
Less: Chargeable to Other Departments	(3)	(175)	(3)
<b>Total - Intergovernmental Affairs</b>	<b>5,498</b>	<b>5,498</b>	<b>5,016</b>
<b>Ordinary Recoveries</b>	---	---	---
<b>Funded Staff (# of FTEs)</b>	<b>35.5</b>	<b>32.9</b>	<b>30.5</b>
Less: Staff Funded by External Agencies	---	---	---
<b>Total - Funded Staff</b>	<b>35.5</b>	<b>32.9</b>	<b>30.5</b>

### Supplementary Information

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	4,347	4,364	<b>3,925</b>
Government House	863	837	<b>777</b>
Protocol and Honours Secretariat	288	297	<b>314</b>
	<b>5,498</b>	<b>5,498</b>	<b>5,016</b>

## Public Service

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### Legislative Services

#### Legislative Expenses

**Honourable Danielle Barkhouse  
Speaker**

Provides for the payment of salary, travel, rental accommodation and constituency expenses on behalf of Members of the Legislature in accordance with the *House of Assembly Act*, and the House of Assembly Management Commission Regulations. Also provides funding for the caucus offices, various committees as authorized by the Legislature, and for other Legislature requirements.

<u>Departmental Expenses by Object (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Salary and Employee Benefits	15,078	18,016	<b>18,192</b>
Operating Costs	4,869	6,397	<b>5,836</b>
<b>Gross Expenses</b>	<b>19,947</b>	<b>24,413</b>	<b>24,028</b>
Less: Chargeable to Other Departments	---	(671)	---
<b>Total - Legislative Expenses</b>	<b>19,947</b>	<b>23,742</b>	<b>24,028</b>
<b>Ordinary Recoveries</b>	---	---	---
<b>Funded Staff (# of FTEs)</b>	<b>106.5</b>	<b>103.9</b>	<b>106.5</b>
Less: Staff Funded by External Agencies	---	---	---
<b>Total - Funded Staff</b>	<b>106.5</b>	<b>103.9</b>	<b>106.5</b>

### Supplementary Information

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Indemnities, Allowances and Statutory Salaries	6,156	8,334	<b>8,197</b>
Members' Travel Expenses	637	825	<b>825</b>
Miscellaneous	1,947	2,229	<b>1,949</b>
Caucus Offices	2,623	3,147	<b>3,223</b>
Office of the Opposition Leaders	707	707	<b>707</b>
Committees	474	463	<b>525</b>
Constituency Expenses	7,403	8,037	<b>8,602</b>
	<b>19,947</b>	<b>23,742</b>	<b>24,028</b>

## Public Service

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### Legislative Services

#### Ministers' Salaries and Expenses

Honourable Danielle Barkhouse  
Speaker

Provides for the remuneration and expenses of the members of the Executive Council in accordance with Chapter 155 of the Revised Statutes of Nova Scotia, 1989.

<u>Departmental Expenses by Object (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Salary and Employee Benefits	1,083	1,720	<b>1,748</b>
Operating Costs	254	391	<b>403</b>
<b>Total - Ministers' Salaries and Expenses</b>	<b>1,337</b>	<b>2,111</b>	<b>2,151</b>

### **Supplementary Information**

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	1,337	2,111	<b>2,151</b>
	<b>1,337</b>	<b>2,111</b>	<b>2,151</b>

## Public Service

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### Legislative Services

#### Office of the Legislative Counsel Honourable Danielle Barkhouse Speaker

Responsible for drafting all introduced bills, publication of bills, and statutes in print and on the web, and consolidation and revision of statutes. Provides legal counsel and support services to the Speaker, to the House of Assembly and its committees and administration, and to the House of Assembly Management Commission.

<u>Departmental Expenses by Object (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Salary and Employee Benefits	1,199	1,309	1,296
Operating Costs	158	175	155
<b>Gross Expenses</b>	<b>1,357</b>	<b>1,484</b>	<b>1,451</b>
Less: Chargeable to Other Departments	---	(90)	---
<b>Total - Office of the Legislative Counsel</b>	<b>1,357</b>	<b>1,394</b>	<b>1,451</b>
<b>Ordinary Recoveries</b>	---	---	---
<b>Funded Staff (# of FTEs)</b>	<b>8.0</b>	<b>7.7</b>	<b>8.0</b>
Less: Staff Funded by External Agencies	---	---	---
<b>Total - Funded Staff</b>	<b>8.0</b>	<b>7.7</b>	<b>8.0</b>

### Supplementary Information

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	1,357	1,394	1,451
	<b>1,357</b>	<b>1,394</b>	<b>1,451</b>

## Public Service

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### Legislative Services

#### Office of the Speaker Honourable Danielle Barkhouse Speaker

Provides financial and administrative support services to the members of the Legislature including the Legislative Library, Hansard Reporting, Legislative Television, the House of Assembly, the Office of the Ombudsman and several other legislative divisions.

<u>Departmental Expenses by Object (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Salary and Employee Benefits	2,891	2,950	3,065
Operating Costs	746	849	774
<b>Gross Expenses</b>	<b>3,637</b>	<b>3,799</b>	<b>3,839</b>
Less: Chargeable to Other Departments	(121)	(308)	(43)
<b>Total - Office of the Speaker</b>	<b>3,516</b>	<b>3,491</b>	<b>3,796</b>
<b>Ordinary Recoveries</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Funded Staff (# of FTEs)</b>	<b>59.0</b>	<b>58.5</b>	<b>59.0</b>
Less: Staff Funded by External Agencies	---	---	---
<b>Total - Funded Staff</b>	<b>59.0</b>	<b>58.5</b>	<b>59.0</b>

### Supplementary Information

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
General Administration	630	634	714
Hansard Reporting Services	732	647	786
Legislative Library	941	941	1,008
House of Assembly Operations	422	422	436
Legislative Television	791	847	852
	<b>3,516</b>	<b>3,491</b>	<b>3,796</b>

## Public Service

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### Nova Scotia Energy and Regulatory Boards Tribunal

**Honourable John Lohr**  
**Minister of Finance and Treasury Board**

The tribunal is created under the *Energy and Regulatory Boards Act*. The Nova Scotia Energy Board and the Nova Scotia Regulatory and Appeals Board are divisions of the tribunal. The boards operate as independent quasi-judicial bodies with separately defined regulatory and adjudicative jurisdictions.

The Nova Scotia Energy Board has authority over energy-related matters flowing from several statutes and regulations, including electricity; geothermal; and electricity efficiency and conservation; natural gas distribution; pipelines and related facilities; subsurface energy storage facilities; and petroleum products pricing. This includes authority over the Independent Energy Operator and Halifax Water district energy project.

The Nova Scotia Regulatory and Appeals Board has authority flowing from many different statutes and regulations comprising a broad mandate to hear various types of applications, appeals, and other matters relating to areas such as: apprenticeship and trades, automobile insurance, expropriation compensation, water utilities, fire safety, liquor licensing, motor carriers, municipal boundaries, municipal planning, payday loans, property value assessments, and railways.

<u>Departmental Expenses by Object (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Grants and Contributions	2,334	2,423	2,379
<b>Gross Expenses</b>	<b>2,334</b>	<b>2,423</b>	<b>2,379</b>
Less: Chargeable to Other Departments	---	(89)	---
<b>Total - Nova Scotia Energy and Regulatory Boards Tribunal</b>	<b>2,334</b>	<b>2,334</b>	<b>2,379</b>

### Supplementary Information

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	2,334	2,334	2,379
	<b>2,334</b>	<b>2,334</b>	<b>2,379</b>

## Public Service

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### Nova Scotia Police Complaints Commissioner

**Honourable Scott Armstrong**  
**Minister of Justice**

The Office of the Police Complaints Commissioner (OPCC) is a civilian office established under the *Police Act* to oversee the processing and investigation of complaints against municipal police officers and departments and is authorized to conduct investigations to resolve public complaints. The OPCC also provides support to the Police Review Board (PRB) - tasked with reviewing public complaints forwarded to them by the Complaints Commissioner and making determinations and imposing consequences where warranted. The PRB also serves as an appeal body for police officers subject to disciplinary penalties or measures.

<u>Departmental Expenses by Object (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Salary and Employee Benefits	260	293	275
Operating Costs	193	355	357
<b>Gross Expenses</b>	<b>453</b>	<b>648</b>	<b>632</b>
Less: Chargeable to Other Departments	---	(67)	---
<b>Total - Nova Scotia Police Complaints Commissioner</b>	<b>453</b>	<b>581</b>	<b>632</b>
<b>Ordinary Recoveries</b>	---	---	---
<b>Funded Staff (# of FTEs)</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
Less: Staff Funded by External Agencies	---	---	---
<b>Total - Funded Staff</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>

### **Supplementary Information**

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	453	581	632
	<b>453</b>	<b>581</b>	<b>632</b>

## Public Service

### Nova Scotia Securities Commission

**Honourable John Lohr**  
**Minister of Finance and Treasury Board**

The mandate of the Nova Scotia Securities Commission (Commission) is to provide Nova Scotians with protection from practices and activities that tend to undermine investor confidence in the fairness and efficiency of capital markets, and to the extent not inconsistent with an adequate level of investor protection, to foster the process of capital formation. The Commission undertakes the oversight of Nova Scotia's capital markets and the fulfillment of its mandate by (i) establishing rules and policies relating to the regulation of the securities industry in Nova Scotia, including participating in coordinated policy development with other Canadian securities regulators; (ii) licensing securities industry professionals and conducting compliance reviews of market participants in Nova Scotia; (iii) reviewing prospectuses and offering documents in connection with securities offerings as well as reviewing continuous disclosure documents; (iv) monitoring local media and social media platforms for evidence of potential fraud and securities law violations; (v) investigating complaints from the public and from Canadian and international regulators, and enforcing Nova Scotia securities laws; and (vi) educating Nova Scotians through a variety of investor education programs.

<u>Departmental Expenses by Object (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Salary and Employee Benefits	2,700	2,824	2,881
Operating Costs	729	805	699
<b>Gross Expenses</b>	<b>3,429</b>	<b>3,629</b>	<b>3,580</b>
Less: Chargeable to Other Departments	---	(200)	---
<b>Total - Nova Scotia Securities Commission</b>	<b>3,429</b>	<b>3,429</b>	<b>3,580</b>
<b>Ordinary Recoveries</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Funded Staff (# of FTEs)</b>	<b>20.0</b>	<b>19.2</b>	<b>20.0</b>
Less: Staff Funded by External Agencies	---	---	---
<b>Total - Funded Staff</b>	<b>20.0</b>	<b>19.2</b>	<b>20.0</b>

### **Supplementary Information**

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	3,429	3,429	3,580
	<b>3,429</b>	<b>3,429</b>	<b>3,580</b>

## Public Service

### **Office of Addictions and Mental Health**

**Honourable Brian Comer**  
**Minister of Addictions and Mental Health**

The Office of Addictions and Mental Health (Office) provides leadership for the addictions and mental health system of care by setting strategic policy direction, priorities and performance standards; ensuring appropriate access to quality addictions and mental health care through the establishment of public funding for health services; and ensuring accountability for funding that treats mental health care like physical health care. The Office funds the Nova Scotia Health Authority and the IWK Health Centre to provide and manage addictions and mental health services. The Office also funds external organizations to deliver supports and services.

<b><u>Departmental Expenses by Object (\$ thousands)</u></b>	<b><u>2025-26 Estimate</u></b>	<b><u>2025-26 Forecast</u></b>	<b><u>2026-27 Estimate</u></b>
Salary and Employee Benefits	3,196	3,204	<b>3,929</b>
Operating Costs	1,337	1,118	<b>1,330</b>
Grants and Contributions	359,260	379,659	<b>403,090</b>
<b>Gross Expenses</b>	<b>363,793</b>	<b>383,981</b>	<b>408,349</b>
Less: Chargeable to Other Departments	---	(15,243)	---
<b>Total - Office of Addictions and Mental Health</b>	<b>363,793</b>	<b>368,738</b>	<b>408,349</b>
<b>Ordinary Recoveries</b>	<b>5,778</b>	<b>4,791</b>	<b>5,778</b>
<b>Funded Staff (# of FTEs)</b>	<b>25.5</b>	<b>21.4</b>	<b>28.0</b>
Less: Staff Funded by External Agencies	---	---	---
<b>Total - Funded Staff</b>	<b>25.5</b>	<b>21.4</b>	<b>28.0</b>

### **Supplementary Information**

<b><u>Programs and Services (\$ thousands)</u></b>	<b><u>2025-26 Estimate</u></b>	<b><u>2025-26 Forecast</u></b>	<b><u>2026-27 Estimate</u></b>
General Administration	351	250	<b>518</b>
Strategic Direction and Accountability	3,303	2,971	<b>4,031</b>
Early Intervention Services	31,379	29,254	<b>34,214</b>
Addiction Services	55,721	56,929	<b>58,077</b>
Mental Health Services	273,039	279,334	<b>311,509</b>
	<b>363,793</b>	<b>368,738</b>	<b>408,349</b>

## Public Service

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### **Office of Equity and Anti-Racism**

**Honourable Scott Armstrong**

**Minister responsible for the Office of Equity and Anti-Racism**

The Office of Equity and Anti-Racism through meaningful inclusion of communities and partners, is working to create a whole of government approach to address systemic hate, inequity and racism and promote equity, diversity, inclusion and accessibility.

<b><u>Departmental Expenses by Object (\$ thousands)</u></b>	<b><u>2025-26 Estimate</u></b>	<b><u>2025-26 Forecast</u></b>	<b><u>2026-27 Estimate</u></b>
Salary and Employee Benefits	2,846	2,898	<b>2,989</b>
Operating Costs	855	947	<b>1,231</b>
Grants and Contributions	620	620	<b>496</b>
<b>Gross Expenses</b>	<b>4,321</b>	<b>4,465</b>	<b>4,716</b>
Less: Chargeable to Other Departments	---	(144)	---
<b>Total - Office of Equity and Anti-Racism</b>	<b>4,321</b>	<b>4,321</b>	<b>4,716</b>
<b>Ordinary Recoveries</b>	---	---	---
<b>Funded Staff (# of FTEs)</b>	<b>22.0</b>	<b>19.8</b>	<b>22.0</b>
Less: Staff Funded by External Agencies	---	---	---
<b>Total - Funded Staff</b>	<b>22.0</b>	<b>19.8</b>	<b>22.0</b>

### **Supplementary Information**

<b><u>Programs and Services (\$ thousands)</u></b>	<b><u>2025-26 Estimate</u></b>	<b><u>2025-26 Forecast</u></b>	<b><u>2026-27 Estimate</u></b>
Office of Equity and Anti-Racism	4,321	4,321	<b>4,716</b>
	<b>4,321</b>	<b>4,321</b>	<b>4,716</b>

## Public Service

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### **Office of Healthcare Professionals Recruitment**

**Honourable Michelle Thompson**

**Minister responsible for the Office of Healthcare Professionals Recruitment**

The Office of Healthcare Professionals Recruitment was established to focus on creating and leading a culture and environment that supports the successful recruitment and retention of healthcare professionals in Nova Scotia.

<b><u>Departmental Expenses by Object (\$ thousands)</u></b>	<b><u>2025-26 Estimate</u></b>	<b><u>2025-26 Forecast</u></b>	<b><u>2026-27 Estimate</u></b>
Salary and Employee Benefits	3,298	3,467	1,137
Operating Costs	3,329	3,424	2,516
Grants and Contributions	2,000	1,905	1,921
<b>Gross Expenses</b>	<b>8,627</b>	<b>8,796</b>	<b>5,574</b>
Less: Chargeable to Other Departments	---	(169)	---
<b>Total - Office of Healthcare Professionals Recruitment</b>	<b>8,627</b>	<b>8,627</b>	<b>5,574</b>
<b>Ordinary Recoveries</b>	---	42	---
<b>Funded Staff (# of FTEs)</b>	<b>24.0</b>	<b>17.2</b>	<b>9.0</b>
Less: Staff Funded by External Agencies	---	---	---
<b>Total - Funded Staff</b>	<b>24.0</b>	<b>17.2</b>	<b>9.0</b>

### **Supplementary Information**

<b><u>Programs and Services (\$ thousands)</u></b>	<b><u>2025-26 Estimate</u></b>	<b><u>2025-26 Forecast</u></b>	<b><u>2026-27 Estimate</u></b>
General Administration	933	888	78
Strategic Direction and Accountability	7,694	7,739	5,496
	<b>8,627</b>	<b>8,627</b>	<b>5,574</b>

## Public Service

### Office of L'nu Affairs

**Honourable Leah Martin**

**Minister responsible for L'nu Affairs**

The Office of L'nu Affairs leads negotiations related to Aboriginal and Treaty Rights with the Mi'kmaq of Nova Scotia and the federal government. It coordinates consultation between the Province and the Mi'kmaq, represents the Province's interests in forums addressing Indigenous matters, and provides policy advice to support the social and economic well-being of Mi'kmaw communities. The office also works with Mi'kmaw and government partners to advance Treaty Education initiatives.

<u>Departmental Expenses by Object (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Salary and Employee Benefits	2,372	2,464	2,482
Operating Costs	465	393	428
Grants and Contributions	2,778	2,778	1,585
<b>Gross Expenses</b>	<b>5,615</b>	<b>5,635</b>	<b>4,495</b>
Less: Chargeable to Other Departments	---	(20)	---
<b>Total - L'nu Affairs</b>	<b>5,615</b>	<b>5,615</b>	<b>4,495</b>
 <b>Ordinary Recoveries</b>	 ---	 ---	 ---
 <b>Funded Staff (# of FTEs)</b>	 <b>18.5</b>	 <b>17.1</b>	 <b>18.5</b>
Less: Staff Funded by External Agencies	---	---	---
<b>Total - Funded Staff</b>	<b>18.5</b>	<b>17.1</b>	<b>18.5</b>

### Supplementary Information

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
L'nu Affairs	5,615	5,615	4,495
	<b>5,615</b>	<b>5,615</b>	<b>4,495</b>

## Public Service

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### Office of Service Efficiency

**Honourable Timothy Halman**  
**Minister of Service Efficiency**

The Office of Service Efficiency has a mandate to lead Nova Scotia's collective efforts to develop and promote an accountable, transparent, and efficient regulatory and service environment for the benefit of our citizens, businesses, non-profits, and other organizations. The primary focus of this work is to measure the impact of regulatory changes, reduce unnecessary regulatory burden-or red tape-and improve service efficiency and regulatory effectiveness.

<u>Departmental Expenses by Object (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Salary and Employee Benefits	2,904	3,137	2,826
Operating Costs	268	271	512
<b>Gross Expenses</b>	<b>3,172</b>	<b>3,408</b>	<b>3,338</b>
Less: Chargeable to Other Departments	(26)	(262)	---
<b>Total - Service Efficiency</b>	<b>3,146</b>	<b>3,146</b>	<b>3,338</b>
<b>Ordinary Recoveries</b>	---	---	---
<b>Funded Staff (# of FTEs)</b>	<b>19.0</b>	<b>17.2</b>	<b>18.0</b>
Less: Staff Funded by External Agencies	---	---	---
<b>Total - Funded Staff</b>	<b>19.0</b>	<b>17.2</b>	<b>18.0</b>

### **Supplementary Information**

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	3,146	3,146	3,338
	<b>3,146</b>	<b>3,146</b>	<b>3,338</b>

## Public Service

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### **Office of the Auditor General**

**Honourable Danielle Barkhouse  
Speaker**

The Office of the Auditor General is an independent office of the Nova Scotia House of Assembly that conducts financial and performance audits and investigations within the provincial government, its various agencies, and entities receiving funding from the province. The results of their engagements and related recommendations are reported to the House of Assembly.

<b><u>Departmental Expenses by Object (\$ thousands)</u></b>	<b><u>2025-26 Estimate</u></b>	<b><u>2025-26 Forecast</u></b>	<b><u>2026-27 Estimate</u></b>
Salary and Employee Benefits	5,938	5,563	<b>6,263</b>
Operating Costs	1,223	1,343	<b>1,181</b>
<b>Gross Expenses</b>	<b>7,161</b>	<b>6,906</b>	<b>7,444</b>
Less: Chargeable to Other Departments	(395)	(684)	<b>(395)</b>
<b>Total - Office of the Auditor General</b>	<b>6,766</b>	<b>6,222</b>	<b>7,049</b>
<b>Ordinary Recoveries</b>	---	---	---
<b>Funded Staff (# of FTEs)</b>	<b>43.0</b>	<b>41.8</b>	<b>43.0</b>
Less: Staff Funded by External Agencies	---	---	---
<b>Total - Funded Staff</b>	<b>43.0</b>	<b>41.8</b>	<b>43.0</b>

### **Supplementary Information**

<b><u>Programs and Services (\$ thousands)</u></b>	<b><u>2025-26 Estimate</u></b>	<b><u>2025-26 Forecast</u></b>	<b><u>2026-27 Estimate</u></b>
Office of the Auditor General	6,766	6,222	<b>7,049</b>
	<b>6,766</b>	<b>6,222</b>	<b>7,049</b>

## Public Service

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### Office of the Ombudsman

**Honourable Danielle Barkhouse  
Speaker**

The Office of the Ombudsman (Office) investigates and responds to citizen's concerns arising from the administration of provincial and municipal laws within Nova Scotia. The Office may also initiate systemic and own-motion investigations and matters referred to it by a Committee of the House. The Office's mandate also includes a pro-active role in relation to the province's programs and services for youth, seniors and adult corrections. The *Public Interest Disclosure of Wrongdoing Act* and Regulations mandates the Ombudsman to investigate allegations of wrongdoing in the provincial government brought forward by current and former government employees of the Province of Nova Scotia, as well as by members of the public. The Office's mandate also includes responsibilities under the Nova Scotia House of Assembly Policy on the Prevention and Resolution of Harassment in the Workplace.

<u>Departmental Expenses by Object (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Salary and Employee Benefits	2,179	2,360	<b>2,388</b>
Operating Costs	245	253	<b>241</b>
<b>Gross Expenses</b>	<b>2,424</b>	<b>2,613</b>	<b>2,629</b>
Less: Chargeable to Other Departments	(124)	(313)	<b>(52)</b>
<b>Total - Office of the Ombudsman</b>	<b>2,300</b>	<b>2,300</b>	<b>2,577</b>
<b>Ordinary Recoveries</b>	---	---	---
<b>Funded Staff (# of FTEs)</b>	<b>17.0</b>	<b>16.5</b>	<b>17.0</b>
Less: Staff Funded by External Agencies	---	---	---
<b>Total - Funded Staff</b>	<b>17.0</b>	<b>16.5</b>	<b>17.0</b>

### **Supplementary Information**

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	2,300	2,300	<b>2,577</b>
	<b>2,300</b>	<b>2,300</b>	<b>2,577</b>

## Public Service

### **Public Prosecution Service**

**Honourable Scott Armstrong**  
**Minister of Justice**

The Nova Scotia Public Prosecution Service (PPS) plays a critical role in the province's justice system by independently prosecuting charges laid under the *Criminal Code of Canada* and provincial statutes, including the *Occupational Health and Safety Act*. Its team of over 100 Crown Attorneys represents the interests of the public while maintaining independence from the Attorney General. Crown Attorneys manage approximately 45,000 new charges each year, working across the province to uphold the rule of law and contribute to the safety and well-being of Nova Scotians.

<b><u>Departmental Expenses by Object (\$ thousands)</u></b>	<b><u>2025-26 Estimate</u></b>	<b><u>2025-26 Forecast</u></b>	<b><u>2026-27 Estimate</u></b>
Salary and Employee Benefits	26,183	30,488	<b>32,487</b>
Operating Costs	6,187	8,475	<b>6,668</b>
<b>Gross Expenses</b>	<b>32,370</b>	<b>38,963</b>	<b>39,155</b>
Less: Chargeable to Other Departments	(278)	(6,871)	(278)
<b>Total - Public Prosecution Service</b>	<b>32,092</b>	<b>32,092</b>	<b>38,877</b>
<b>Ordinary Recoveries</b>	<b>403</b>	<b>403</b>	<b>403</b>
<b>Funded Staff (# of FTEs)</b>	<b>210.8</b>	<b>210.5</b>	<b>210.8</b>
Less: Staff Funded by External Agencies	(2.0)	(4.2)	(2.0)
<b>Total - Funded Staff</b>	<b>208.8</b>	<b>206.3</b>	<b>208.8</b>

### **Supplementary Information**

<b><u>Programs and Services (\$ thousands)</u></b>	<b><u>2025-26 Estimate</u></b>	<b><u>2025-26 Forecast</u></b>	<b><u>2026-27 Estimate</u></b>
Head Office	4,670	5,111	<b>4,874</b>
Cape Breton Region	4,404	4,411	<b>5,374</b>
Central Region	4,369	4,251	<b>5,030</b>
Halifax Region	10,114	10,908	<b>13,579</b>
Western Region	4,060	3,710	<b>4,827</b>
Appeals and Special Prosecutions	4,475	3,701	<b>5,193</b>
	<b>32,092</b>	<b>32,092</b>	<b>38,877</b>

## Public Service

### Public Service Commission

**Honourable Twila Grosse**  
**Minister of the Public Service Commission**

The Public Service Commission (PSC) is an internal service provider which supports government departments and agencies. Our legislative mandate is to ensure that the Nova Scotia Government has the human resources required to manage, create and deliver excellent, high-quality programs and services to citizens. We achieve this by developing, implementing and evaluating corporate human resource policies, programs, services and standards. The PSC is also the government's agent for collective bargaining with unions that represent direct government employees.

<u>Departmental Expenses by Object (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Salary and Employee Benefits	23,066	25,398	<b>23,588</b>
Operating Costs	4,426	4,605	<b>4,274</b>
<b>Gross Expenses</b>	<b>27,492</b>	<b>30,003</b>	<b>27,862</b>
Less: Chargeable to Other Departments	(1,793)	(4,304)	<b>(1,942)</b>
<b>Total - Public Service Commission</b>	<b>25,699</b>	<b>25,699</b>	<b>25,920</b>
<b>Ordinary Recoveries</b>	<b>114</b>	<b>126</b>	<b>15</b>
<b>Funded Staff (# of FTEs)</b>	<b>194.4</b>	<b>187.5</b>	<b>182.4</b>
Less: Staff Funded by External Agencies	(2.0)	(1.6)	<b>(1.0)</b>
<b>Total - Funded Staff</b>	<b>192.4</b>	<b>185.9</b>	<b>181.4</b>

### **Supplementary Information**

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Client Service Delivery	8,806	8,426	<b>8,664</b>
Employee Relations	5,542	5,635	<b>5,467</b>
Office of the Commissioner	605	777	<b>627</b>
Recruitment, Compensation and Class	3,476	3,653	<b>3,798</b>
Corporate Services	7,270	7,208	<b>7,364</b>
	<b>25,699</b>	<b>25,699</b>	<b>25,920</b>
<b>Total - Departmental Expenses</b>	<b>525,274</b>	<b>536,002</b>	<b>579,386</b>

## Public Works

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**Honourable Fred Tilley**  
**Minister**  
**2nd Floor**  
**Johnston Building**  
**Halifax, Nova Scotia**  
**902-424-7705**

**Paul LaFleche**  
**Deputy Minister**  
**2nd Floor**  
**Johnston Building**  
**Halifax, Nova Scotia**  
**902-424-4036**

The Department of Public Works designs, constructs and maintains provincial highways, public buildings, bridges and other related infrastructure. The department is responsible for road safety initiatives and for the Registry of Motor Vehicles, which includes driver licensing, vehicle registration, driving records, compliance, and supports sustainable, reliable, affordable community transportation options and active transportation. The department provides accommodation and real estate services in support of departments and manages federal infrastructure programs to facilitate the delivery of eligible cost shared projects throughout Nova Scotia.

	<b>Departmental Summary</b>		
	<b>(\$ thousands)</b>		
	<b>2025-26</b>	<b>2025-26</b>	<b>2026-27</b>
	<b>Estimate</b>	<b>Forecast</b>	<b>Estimate</b>
<b>Total - Departmental Expenses</b>	<b>840,141</b>	<b>842,469</b>	<b>921,085</b>

## Public Works

### Departmental Expenses Summary (\$ thousands)

<u>Programs and Services</u>	<u>Resolution Number</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Senior Management		1,417	1,220	1,186
Strategic Planning, Policy and Corporate Services		5,765	5,891	5,754
Grants and Contributions		183,382	156,573	224,240
<b><u>Highway Programs</u></b>				
Highway Programs - Administration		2,055	2,274	3,946
Health and Safety Division		2,222	2,240	2,406
Field Operations		21,301	20,551	22,523
Highways and Bridges		89,261	107,063	98,027
Snow and Ice Control		63,450	81,477	66,905
Employee Benefits		16,957	16,665	20,412
Ferry Enterprises		9,261	12,000	9,945
Fleet Management		1,990	2,078	2,048
Vehicle Transportation Inspection		7,423	7,526	8,010
Registry of Motor Vehicles		5,639	6,448	6,311
Engineering, Design and Construction Services		8,511	7,840	8,482
Environmental Services and Remediation		2,271	2,004	2,270
Maintenance Improvements		376,387	368,173	393,526
<b><u>Building Infrastructure Programs</u></b>				
Building Infrastructure Programs - Administration		391	228	151
Real Estate Services		3,582	4,591	5,047
Water Utilities		922	906	811
Infrastructure Management		23,319	24,770	27,902
Public Works Special Projects		11,420	9,420	7,740
Building Infrastructure Design and Construction		3,215	2,531	3,443
<b>Total - Departmental Expenses</b>	<b>38</b>	<b>840,141</b>	<b>842,469</b>	<b>921,085</b>

## Public Works

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### Departmental Expenses Summary (\$ thousands)

<u>Programs and Services</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
<b><u>Departmental Expenses by Object (\$ thousands)</u></b>			
Salary and Employee Benefits	166,672	193,479	<b>188,437</b>
Operating Costs	504,349	535,605	<b>523,458</b>
Grants and Contributions	184,115	156,891	<b>224,863</b>
<b>Gross Expenses</b>	<b>855,136</b>	<b>885,975</b>	<b>936,758</b>
Less: Chargeable to Other Departments	(6,994)	(34,196)	<b>(7,640)</b>
Less: Chargeable to Tangible Capital Assets	(8,001)	(9,310)	<b>(8,033)</b>
<b>Total - Departmental Expenses</b>	<b>840,141</b>	<b>842,469</b>	<b>921,085</b>
<b>Ordinary Recoveries</b>	<b>16,438</b>	<b>19,374</b>	<b>19,832</b>
<b><u>Funded Staff (# of FTEs)</u></b>			
<b>Total - Funded Staff</b>	<b>2,190.3</b>	<b>2,172.8</b>	<b>2,138.8</b>
Less: Staff Funded through Tangible Capital Assets	(278.7)	(288.8)	<b>(266.0)</b>
<b>Total - Departmentally Funded Staff</b>	<b>1,911.6</b>	<b>1,884.0</b>	<b>1,872.8</b>

## Public Works

### Supplementary Information

#### Senior Management

Provides overall management and coordination of the activities and responsibilities of the department.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Office of the Minister	215	108	123
Office of the Deputy Minister	659	444	433
Equity, Diversity, and Inclusion	149	233	184
Public Affairs and Communications	394	435	446
	<u>1,417</u>	<u>1,220</u>	<u>1,186</u>
Funded Staff (# of FTEs)	9.5	7.7	6.5

#### Strategic Planning, Policy and Corporate Services

Develops strategies, plans and policies to guide the design and delivery of the department's programs and services; formulates measures to support a strong transportation system in Nova Scotia; and develops strategies and plans to support the multi-model transportation network regionally and nationally. Coordinates departmental input into government-wide policy and planning initiatives. Provides oversight and coordination to government departments and entities for strategic advice on the management of federal and provincial infrastructure funding programs. Provides oversight and management of long-term relationships between government and private sector entities. Provides business administrative support and coordination to the department.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Operational/Financial Management			
Information Systems	412	503	453
Major Infrastructure Projects	447	466	481
Funding Programs, Community Relations and Project Agreements	2,145	1,784	1,870
Policy Development	2,378	2,370	2,087
Corporate Services	383	768	863
	<u>5,765</u>	<u>5,891</u>	<u>5,754</u>
Funded Staff (# of FTEs)	35.0	39.1	37.0

## Public Works

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### Supplementary Information

#### Grants and Contributions

Provides grants to Build Nova Scotia for strategic focus in the areas of healthcare infrastructure, waterfront and community infrastructure development, high-speed internet access and environmental remediation. Provides operating grants to Link Nova Scotia to guide the collaborative development and implementation of a regional transportation plan for the Halifax Regional Municipality and surrounding areas. Provides grants to Halifax Harbour Bridges to support operational requirements as well as capital maintenance and upgrades for the province's two largest spans. Also, provides operating funding for the Nova Scotia to Maine Ferry and Digby Ferry. Provides funding to support the operations of community transportation options to help Nova Scotians.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Link Nova Scotia	2,317	4,181	5,196
Nova Scotia to Maine Ferry	21,599	21,599	21,599
Digby Ferry	1,000	1,000	1,126
Community Transportation	7,108	7,533	6,115
Build Nova Scotia	50,458	33,936	55,224
Halifax Harbour Bridges	100,900	88,324	134,980
	<u>183,382</u>	<u>156,573</u>	<u>224,240</u>

## Public Works

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### Supplementary Information

#### Highway Programs

Provides maintenance, snow and ice control and ferry services for the provincial transportation network, as well as construction, contract administration for capital rehabilitation and improvements to the highway system. Also includes vehicle transportation inspection and road safety programs.

#### Highway Programs - Administration

Responsible for the development and guidance of all the department's highway programs, including capital construction, maintenance and operations, land protection, asset management, and service logistics.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Highway Programs - Administration	2,055	2,274	3,946
	<b>2,055</b>	<b>2,274</b>	<b>3,946</b>
Funded Staff (# of FTEs)	16.0	14.8	25.7

#### Health and Safety Division

Provides for the ongoing health and safety of all department employees and visitors in accordance with provincial occupational health and safety and environmental legislation. Also provides standards and expectations of workplace health and safety in relation to contract work performed at provincially-owned and department-managed work sites.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Health and Safety	2,222	2,240	2,406
	<b>2,222</b>	<b>2,240</b>	<b>2,406</b>
Funded Staff (# of FTEs)	19.0	18.7	19.0

## Public Works

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### Supplementary Information

#### Field Operations

Provides administrative services, field direction and project management to maintenance and construction programs throughout the province.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Field Administration - Operations	14,845	14,076	<b>15,706</b>
Field Administration - Construction	6,456	6,475	<b>6,817</b>
	<b>21,301</b>	<b>20,551</b>	<b>22,523</b>
Funded Staff (# of FTEs)	354.0	346.4	<b>345.0</b>

#### Highways and Bridges

Provides for the ongoing maintenance of the surface, roadside, drainage and bridges of the provincial highway system together with the maintenance of related machinery and buildings. Also provides for traffic control devices and the operation of the Truro Sign Shop.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Surface Maintenance	37,089	46,616	<b>42,550</b>
Roadside Maintenance	7,180	5,993	<b>8,157</b>
Drainage Maintenance	8,630	8,610	<b>9,740</b>
Bridge Maintenance	11,931	12,777	<b>12,274</b>
Building Maintenance	6,098	6,434	<b>6,379</b>
Traffic Control	10,198	10,051	<b>10,412</b>
Operational Support - Summer	5,571	5,479	<b>5,937</b>
Miscellaneous	2,564	11,103	<b>2,578</b>
	<b>89,261</b>	<b>107,063</b>	<b>98,027</b>
Funded Staff (# of FTEs)	661.6	665.7	<b>675.9</b>

## Public Works

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### Supplementary Information

#### Snow and Ice Control

Provides for the removal of snow and ice on paved highways and gravel roads, as well as salting and sanding the driving surface.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Snow Plowing	16,576	19,565	<b>17,646</b>
Salting	36,256	50,714	<b>38,552</b>
Sanding	2,888	3,343	<b>2,866</b>
Operational Support - Winter	7,730	7,855	<b>7,841</b>
	<u><b>63,450</b></u>	<u><b>81,477</b></u>	<u><b>66,905</b></u>
Funded Staff (# of FTEs)	316.7	316.9	<b>316.7</b>

#### Employee Benefits

Provides for the employer's contribution to group and government benefit plans for Canadian Union of Public Employees (CUPE) employees. Provides for payments to the Workers' Compensation Board on behalf of all department employees and for fringe benefits for CUPE employees in accordance with union agreements and departmental policies.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Employee Benefits	5,832	5,829	<b>8,545</b>
Paid Leave	6,764	6,516	<b>7,264</b>
Workers' Compensation	4,361	4,320	<b>4,603</b>
	<u><b>16,957</b></u>	<u><b>16,665</b></u>	<u><b>20,412</b></u>

## Public Works

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### Supplementary Information

#### Ferry Enterprises

Provides conveyance of people, cars and trucks by ferry service in eight locations, as well as the operation, maintenance and repair of all boats according to federal regulations.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Country Harbour Ferry	924	1,313	988
Englishtown Ferry	1,483	1,875	1,516
Grand Passage Ferry	1,576	2,003	1,744
LaHave Ferry	923	1,223	934
Little Narrows Ferry	923	1,016	838
Petite Passage Ferry	1,855	2,388	2,111
Pictou Island Ferry	290	298	298
Tancook Ferry	1,111	1,509	1,118
Provincial Relief Ferry	176	375	398
	<u>9,261</u>	<u>12,000</u>	<u>9,945</u>
Funded Staff (# of FTEs)	84.4	89.5	84.0

#### Fleet Management

Provides for the acquisition of vehicle assets; asset cost and inventory control; asset management and maintenance, operator and mechanic training; and fleet management, including policies and procedures for a fleet of approximately 1,300 units.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Operations	1,990	2,078	2,048
	<u>1,990</u>	<u>2,078</u>	<u>2,048</u>
Funded Staff (# of FTEs)	19.6	19.2	18.0

## Public Works

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### Supplementary Information

#### Vehicle Transportation Inspection

Provides for the ongoing monitoring and enforcement of regulations pertaining to the operation of commercial motor vehicles on provincial highways. Administers a comprehensive licensing and safety inspection program for all public passenger vehicles and provides the monitoring and enforcement of regulations pertaining to motor vehicle inspections.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Vehicle Transportation Inspection	7,423	7,526	<b>8,010</b>
	<u>7,423</u>	<u>7,526</u>	<u>8,010</u>
Funded Staff (# of FTEs)	67.0	65.2	<b>67.0</b>

#### Registry of Motor Vehicles

Responsible for legislation, regulation and policy development for programs assigned to the Registry of Motor Vehicles and responsible for the *Motor Vehicle Act*. Provides legislative and regulatory governance responsibility for driver licensing, vehicle standards, vehicle weights and dimensions policy.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Registry of Motor Vehicles	5,639	6,448	<b>6,311</b>
	<u>5,639</u>	<u>6,448</u>	<u>6,311</u>
Funded Staff (# of FTEs)	67.0	63.1	<b>68.0</b>

## Public Works

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### Supplementary Information

#### Engineering, Design and Construction Services

Provides specialized delivery of highway planning, geometric and structural design, traffic engineering, capital program management and asset management business functions. Provides technical support and tendering for highway and bridge infrastructure.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Executive Director - Highway Engineering and Construction Services	1,217	1,298	<b>1,074</b>
Structural Engineering	1,141	903	<b>1,250</b>
Traffic Engineering	1,615	1,550	<b>1,766</b>
Highway Planning and Design	1,554	1,478	<b>1,591</b>
Highway Construction Services	1,790	1,335	<b>1,724</b>
Dykeland System Upgrades	1,194	1,276	<b>1,077</b>
	<b>8,511</b>	<b>7,840</b>	<b>8,482</b>
Funded Staff (# of FTEs)	76.0	67.1	<b>73.7</b>

#### Environmental Services and Remediation

Provides project management and direction for contracts involving water quality and quantity investigations, on-site sewage disposal, petroleum storage tank installation, remediation of contaminated sites and infrastructure deconstruction. Funds the cost of environmental site assessments and hazardous waste surveys for government properties, and the management and direction required in the remediation of environmental and health risks associated with contaminated sites. Also, funds expertise for protection of fish habitat and wetlands, habitat restoration and environmental assessments and/or screenings for the department's infrastructure projects.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Environmental Services	1,297	1,030	<b>1,296</b>
Environmental Remediation	974	974	<b>974</b>
	<b>2,271</b>	<b>2,004</b>	<b>2,270</b>
Funded Staff (# of FTEs)	12.0	9.6	<b>11.0</b>

## Public Works

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### Supplementary Information

#### Maintenance Improvements

Funds the cost of major maintenance improvements to existing highways, bridges, ferries, docks and other cost shared initiatives, including amortization. Funds the cost of machinery and equipment that does not fall under the Tangible Capital Asset guidelines.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Roads	45,245	39,131	<b>45,872</b>
Road Amortization	253,785	253,785	<b>263,327</b>
Bridge Amortization	52,679	52,679	<b>53,403</b>
Construction on Ferries/Docks	500	500	<b>500</b>
Ferry and Wharf Amortization	3,528	3,528	<b>7,457</b>
Machinery Purchases	700	300	<b>700</b>
Public Works Amortization	19,950	18,250	<b>22,267</b>
	<b>376,387</b>	<b>368,173</b>	<b>393,526</b>
Funded Staff (# of FTEs)	256.6	269.5	<b>202.4</b>

#### Building Infrastructure Programs

Provides corporate support services required by government departments and agencies. Provides management and maintenance for provincial infrastructure.

#### Building Infrastructure Programs - Administration

Provides senior management oversight and leadership to the Building Infrastructure Programs Division. The focus is on strategy, priority setting and ensuring corporate emphasis is applied to service and infrastructure planning and delivery.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Building Infrastructure Programs - Administration	391	228	<b>151</b>
	<b>391</b>	<b>228</b>	<b>151</b>
Funded Staff (# of FTEs)	1.0	1.0	<b>1.0</b>

## Public Works

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### Supplementary Information

#### Real Estate Services

Provides a variety of real estate, property development, and inventory services to government departments, agencies, boards and commissions. These services include space management of government accommodation needs and management of government-wide inventory. Provides acquisition and disposal services; and appraisal and survey services.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Director, Real Property Service	608	605	<b>616</b>
Acquisitions and Disposals	1,118	1,220	<b>1,484</b>
Director, Leasing, Facilities Planning and Supply Chain Strategy	---	---	<b>516</b>
Accommodations	921	1,903	<b>1,763</b>
Inventory	935	863	<b>668</b>
	<b>3,582</b>	<b>4,591</b>	<b>5,047</b>
Funded Staff (# of FTEs)	34.0	32.9	<b>34.0</b>

#### Water Utilities

Provides for the operation and maintenance of water supply facilities at various locations throughout Nova Scotia.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Utilities - Eastern	202	193	<b>202</b>
Utilities - Northern	315	311	<b>324</b>
Utilities - Western	266	280	<b>275</b>
Utilities - Provincial-Wide Programs	139	122	<b>10</b>
	<b>922</b>	<b>906</b>	<b>811</b>
Funded Staff (# of FTEs)	3.0	3.0	<b>2.0</b>

## Public Works

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### Supplementary Information

#### Infrastructure Management

Provides for the operation and maintenance, capital planning and renovations of government infrastructure.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	6,304	7,157	6,922
Maintenance	16,635	17,302	20,644
Technical Engineering and Design Services	380	311	336
	<u>23,319</u>	<u>24,770</u>	<u>27,902</u>
Funded Staff (# of FTEs)	105.9	98.2	102.9

#### Public Works Special Projects

Provides for the design, construction, renovation and upgrading of government properties for projects that do not meet the Tangible Capital Asset guidelines.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Public Works Special Projects	11,420	9,420	7,740
	<u>11,420</u>	<u>9,420</u>	<u>7,740</u>

## Public Works

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### Supplementary Information

#### Building Infrastructure Design and Construction

Responsible for delivering building projects, including those projects valued in excess of one million dollars, or otherwise characterized as having heightened complexity and risk. Provides the planning, design and management of provincial building infrastructure.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Executive Director - Building Infrastructure	1,142	876	1,080
Education Facilities	430	565	552
Health Facilities	620	431	800
Major Projects	1,023	659	1,011
	<u>3,215</u>	<u>2,531</u>	<u>3,443</u>
Funded Staff (# of FTEs)	52.0	45.2	49.0
<b>Total - Departmental Expenses</b>	<u><b>840,141</b></u>	<u><b>842,469</b></u>	<u><b>921,085</b></u>



## Seniors and Long-term Care

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**Honourable Barbara Adams**  
**Minister**  
**2nd Floor**  
**1741 Brunswick Street**  
**Halifax, Nova Scotia**  
**902-424-0770**

**Lora MacEachern, KC**  
**Deputy Minister**  
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The Department of Seniors and Long-term Care provides leadership for the health system by setting strategic policy direction, priorities and performance standards as it relates to continuing care and ensuring accountability for the performance of the external organizations that deliver continuing care services. The department also provides leadership and coordination across government to value, promote and support the participation in and contribution by older adults to all aspects of Nova Scotia life.

<b>Departmental Summary</b>		
<b>(\$ thousands)</b>		
	<b>2025-26</b>	<b>2026-27</b>
	<b>Estimate</b>	<b>Estimate</b>
<b>Total - Departmental Expenses</b>	<b>1,462,480</b>	<b>1,573,127</b>

## Seniors and Long-term Care

### Departmental Expenses Summary (\$ thousands)

<u>Programs and Services</u>	<u>Resolution Number</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
General Administration		1,418	1,763	1,296
<b><u>Strategic Direction and Accountability</u></b>				
Corporate Support and Strategic Initiatives		1,908	1,755	---
Continuing Care Administration		5,687	5,204	3,994
Workforce, Innovation and Partnerships		---	---	2,402
Strategic Long-term Care Infrastructure		1,535	1,577	1,562
<b><u>Service Delivery and Supports</u></b>				
Client Services		6,041	6,364	6,804
Home Care		380,460	497,739	443,270
Long-term Care		1,065,431	996,845	1,066,794
<b><u>Amortization</u></b>				
Amortization		---	29,600	47,005
<b>Total - Departmental Expenses</b>	<b>39</b>	<b>1,462,480</b>	<b>1,540,847</b>	<b>1,573,127</b>
<b><u>Departmental Expenses by Object (\$ thousands)</u></b>				
Salary and Employee Benefits		14,186	14,947	13,476
Operating Costs		18,603	54,033	79,395
Grants and Contributions		1,429,691	1,518,546	1,480,256
<b>Gross Expenses</b>		<b>1,462,480</b>	<b>1,587,526</b>	<b>1,573,127</b>
Less: Chargeable to Other Departments		---	(46,679)	---
<b>Total - Departmental Expenses</b>		<b>1,462,480</b>	<b>1,540,847</b>	<b>1,573,127</b>
<b>Ordinary Recoveries</b>		---	---	---
<b><u>Funded Staff (# of FTEs)</u></b>				
<b>Total - Funded Staff</b>		<b>126.8</b>	<b>119.1</b>	<b>109.5</b>
Less: Staff Funded by External Agencies		(1.0)	(1.0)	(1.0)
<b>Total - Departmentally Funded Staff</b>		<b>125.8</b>	<b>118.1</b>	<b>108.5</b>

## Seniors and Long-term Care

### Supplementary Information

#### General Administration

Provides overall leadership and direction to the department.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Office of the Minister	105	111	110
Office of the Deputy Minister	1,308	1,253	1,181
Communications	5	399	5
	<b>1,418</b>	<b>1,763</b>	<b>1,296</b>
Funded Staff (# of FTEs)	7.0	6.7	6.5

#### Strategic Direction and Accountability

Responsible for corporate policy direction and supports required to deliver services.

#### Corporate Support and Strategic Initiatives

Responsible for developing policies and processes that are aligned with the department strategies to ensure management of system and department assets.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Corporate Policy and Planning	1,653	1,497	---
Strategic Initiatives	255	258	---
	<b>1,908</b>	<b>1,755</b>	<b>--- (A)</b>
Funded Staff (# of FTEs)	15.0	13.0	---

(A) \$965K funding and 7.0 FTEs were transferred to the Department of Health and Wellness, and the balance were reallocated to other divisions.

## Seniors and Long-term Care

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### Supplementary Information

#### Continuing Care Administration

Responsible for developing policies, standards, processes and governance that supports the continuum of services provided to Nova Scotians accessing continuing care programs.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Continuing Care Administration	5,147	4,785	<b>3,994</b>
Continuing Care Digital Health	540	419	---
	<b>5,687</b>	<b>5,204</b>	<b>3,994</b>
Funded Staff (# of FTEs)	42.0	38.9	<b>24.0</b>

#### Workforce, Innovation and Partnerships

Leads strategic investments, evidence based policy and strong partnerships to improve the continuing care sector. Responsible for measuring performance, ensuring accountability, and advancing workforce development, innovation, technology, and service efficiency across the sector.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Workforce, Innovation and Partnerships	---	---	<b>2,402</b>
	---	---	<b>2,402</b>
Funded Staff (# of FTEs)	---	---	<b>17.0</b>

## Seniors and Long-term Care

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### Supplementary Information

#### Strategic Long-term Care Infrastructure

Provide support and expertise in the ongoing maintenance and capital planning of Nova Scotia's existing long-term care facilities. Responsible for the oversight and management of the province's Long-term Care Infrastructure Renewal Program, which includes the construction of new and replacement long-term care facilities.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Strategic Long-term Care Infrastructure	1,535	1,577	1,562
	<u>1,535</u>	<u>1,577</u>	<u>1,562</u>
Funded Staff (# of FTEs)	9.8	10.5	10.0

#### Service Delivery and Supports

Provides funding, oversight, and performance monitoring of programs and services including Seniors' Initiatives, Adult Protection, Home Care and Long-term Care.

#### Client Services

Provides services protecting adults over the age of 16 from significant risk of self-neglect and/or abuse, issues licenses and conducts inspections of Homes for Special Care, and determines eligibility for long-term care subsidies.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Adult Protection	3,194	3,656	3,714
Evaluation and Compliance	2,171	2,044	2,352
Eligibility Review Office	676	664	738
	<u>6,041</u>	<u>6,364</u>	<u>6,804</u>
Funded Staff (# of FTEs)	53.0	50.0	52.0

## Seniors and Long-term Care

### Supplementary Information

#### Home Care

Provides funding for services to eligible Nova Scotia citizens who need care outside the hospital, in their home and community.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Home Care - Nursing Services	97,123	106,491	<b>106,225</b>
Home Care - Home Support Services	169,093	196,926	<b>184,973</b>
Home Care - Provincial Programs	114,244	194,322	<b>152,072</b>
	<b>380,460</b>	<b>497,739</b>	<b>443,270</b>

#### Long-term Care

Provides services for people who need ongoing care; either on a long-term basis (permanent placement) or short-term basis (respite care), in long-term facilities.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Long-term Care - Facility Based Care	1,022,396	931,410	<b>1,017,162</b>
Long-term Care - Client Specific Expenses	15,730	38,130	<b>27,932</b>
Long-term Care - Capital Infrastructure	27,305	27,305	<b>21,700</b>
	<b>1,065,431</b>	<b>996,845</b>	<b>1,066,794</b>

#### Amortization

Amortization related to Long-term Care facilities.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Amortization of Long-term Care facilities	---	29,600	<b>47,005 (A)</b>
	---	<b>29,600</b>	<b>47,005</b>
<b>Total - Departmental Expenses</b>	<b>1,462,480</b>	<b>1,540,847</b>	<b>1,573,127</b>

(A) Due to an accounting change, provincially funded long-term facilities are now included as capital.

## Service Nova Scotia

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**Honourable Jill Balsler**  
**Minister**  
**7th Floor**  
**Maritime Centre**  
**Halifax, Nova Scotia**  
**902-424-3302**

**Joanne Munro**  
**Deputy Minister**  
**7th Floor**  
**Maritime Centre**  
**Halifax, Nova Scotia**  
**902-424-4089**

The Department of Service Nova Scotia delivers and administers services for citizens, businesses, and the public good; together with, providing common services and supports to government departments and other public organizations. Public and common services are delivered through a diverse range of programs across multiple channels.

	<b>Departmental Summary</b>		
	<b>(\$ thousands)</b>		
	<b>2025-26</b>	<b>2025-26</b>	<b>2026-27</b>
	<b>Estimate</b>	<b>Forecast</b>	<b>Estimate</b>
<b>Total - Departmental Expenses</b>	<b>164,805</b>	<b>174,693</b>	<b>172,758</b>

## Service Nova Scotia

### Departmental Expenses Summary (\$ thousands)

<u>Programs and Services</u>	<u>Resolution Number</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Senior Management		456	426	391
Corporate Services		11,940	11,765	11,679
Government Services		16,752	30,064	20,118
Internal Audit Centre		2,835	3,050	2,991
Financial Services		15,009	14,321	15,664
Citizen Services		36,029	39,394	37,819
Procurement		10,316	10,014	10,324
Program Modernization		65,865	60,011	68,045
Nova Scotia Archives		2,100	2,097	2,095
Information Access and Privacy		3,503	3,551	3,632
<b>Total - Departmental Expenses</b>	<b>40</b>	<b>164,805</b>	<b>174,693</b>	<b>172,758</b>

### Departmental Expenses by Object (\$ thousands)

Salary and Employee Benefits	85,961	96,596	90,600
Operating Costs	44,058	58,752	45,793
Grants and Contributions	44,832	39,724	46,301
<b>Gross Expenses</b>	<b>174,851</b>	<b>195,072</b>	<b>182,694</b>
Less: Chargeable to Other Departments	(9,943)	(20,276)	(9,936)
Less: Chargeable to Tangible Capital Assets	(103)	(103)	---
<b>Total - Departmental Expenses</b>	<b>164,805</b>	<b>174,693</b>	<b>172,758</b>

**Ordinary Recoveries** 5,240      10,952      8,505

### Funded Staff (# of FTEs)

<b>Total - Funded Staff</b>	<b>1,002.6</b>	<b>969.6</b>	<b>935.1</b>
Less: Staff Funded by External Agencies	(18.5)	(15.8)	(20.0)
Less: Staff Funded through Tangible Capital Assets	(1.0)	(1.0)	---
<b>Total - Departmentally Funded Staff</b>	<b>983.1</b>	<b>952.8</b>	<b>915.1</b>

## Service Nova Scotia

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### Supplementary Information

#### Senior Management

Provides overall executive leadership and oversight of activities and responsibilities of the department.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Office of the Minister and Deputy Minister	456	426	391
	<b>456</b>	<b>426</b>	<b>391</b>
Funded Staff (# of FTEs)	3.5	3.2	2.5

#### Corporate Services

Corporate Services provides support to the Deputy Minister in addition to corporate support for the people, culture, programs, services, and facilities of Service Nova Scotia. It ensures Service Nova Scotia has a strategic focus and alignment with government direction, supports the engagement and development of staff that leads to organizational success and provides the infrastructure, tools and technology to support Service Nova Scotia staff to work safely and effectively.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	1,633	1,549	1,268
Internal Communications and Employee Experience	791	726	697
Internal Operations	8,879	8,946	9,151
Strategy and Performance	637	544	563
	<b>11,940</b>	<b>11,765</b>	<b>11,679</b>
Funded Staff (# of FTEs)	26.2	23.1	23.0

## Service Nova Scotia

### Supplementary Information

#### Government Services

Responsible for many of the core shared services to support government-wide operations, including geographic information services; insurance and risk management; public archives; enterprise records management and the government records centres; King's Printer, government postal services, operational and service excellence and an outpost team dedicated to addressing complex pressing system-wide challenges.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	409	408	400
Integrated Innovation and Strategy Operations	3,333	3,491	3,486
Insurance and Risk Management Services	5,426	19,164	8,586
Geographic Information Services	6,942	6,323	6,988
Operational and Service Excellence	642	678	658
	<u>16,752</u>	<u>30,064</u>	<u>20,118</u>
Funded Staff (# of FTEs)	98.7	88.7	92.6

#### Internal Audit Centre

The Internal Audit Centre provides independent, risk-based, and objective assurance, advice, and insights to the Province of Nova Scotia's senior leadership. We support government's ability to make informed decisions needed to meet objectives, strengthen governance, enhance systems of control, and manage risk, while also providing ongoing oversight. The Internal Audit Centre is directly accountable to the Deputy Ministers' Audit Committee. This ensures auditors are free from undue influence and committed to objective assessments.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Internal Audit Centre	2,835	3,050	2,991
	<u>2,835</u>	<u>3,050</u>	<u>2,991</u>
Funded Staff (# of FTEs)	20.0	20.9	19.0

## Service Nova Scotia

### Supplementary Information

#### Financial Services

Financial Services provides corporate financial services for government departments and agencies, including shared services for accounts payable, accounts receivable, general ledger, travel expenses, payment production, and financial reporting plus they are responsible for the Corporate Credit Card Program, and processing for the Maintenance Enforcement Program. The division is responsible for providing corporate payroll services including master data maintenance, payroll processing, execution, and tax reporting for government departments, agencies, and retirees served by the Nova Scotia Pension Services Corporation as well as payroll execution and tax reporting for Regional Centres for Education and the Conseil scolaire acadien provincial. In addition, the division administers the recovery of outstanding provincial government debt as well as some Healthcare, and University debt.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	1,737	2,189	<b>1,892</b>
Payroll Client Relations	3,543	3,098	<b>3,642</b>
Operational Accounting	6,749	6,296	<b>7,144</b>
Corporate Collections Program	2,980	2,738	<b>2,986</b>
	<b>15,009</b>	<b>14,321</b>	<b>15,664</b>
Funded Staff (# of FTEs)	164.0	148.8	<b>154.0</b>

#### Citizen Services

The Citizen Services Division is responsible for delivering programs and services to Nova Scotians through its four interactive channels: digital, in person, mail and phone. The division is organized in four areas, providing process and administrative support and accountability for each channel: In-Person Services, Client Relations and Operations Support, Provincial Contact Centre and Business Registration Unit.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Administration	899	899	<b>825</b>
In-Person Services	18,169	20,403	<b>19,231</b>
Client Relations and Support	8,964	10,002	<b>9,467</b>
Contact Centre and Business Registration Unit	7,997	8,090	<b>8,296</b>
	<b>36,029</b>	<b>39,394</b>	<b>37,819</b>
Funded Staff (# of FTEs)	386.1	397.8	<b>359.7</b>

## Service Nova Scotia

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### Supplementary Information

#### Procurement

Responsible for administering the shared service model for strategic sourcing and updated policies to support creating value for money through fair, open and transparent procurement processes. Emphasis on maximizing competition while supporting our environment, economy, and society while maintaining or improving the quality of goods and services. Supports departments, agencies, boards and commissions, Regional Centres for Education and the Conseil scolaire acadien provincial, the Nova Scotia Health Authorities and Crown Corporations.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Procurement	10,316	10,014	<b>10,324</b>
	<b>10,316</b>	<b>10,014</b>	<b>10,324</b>
Funded Staff (# of FTEs)	79.0	79.9	<b>74.0</b>

#### Program Modernization

Program Modernization is responsible for ensuring the department's legislative and regulatory frameworks are updated and relevant in ways that keep current with the needs of Nova Scotians, advance government priorities, and deliver excellent programs and services for citizens. Our programs protect citizens and businesses by providing a safe and fair marketplace through a variety of consumer protection policies and initiatives in industries such as housing, funeral, mortgage and payday lending; provide rebates to help make life more affordable for Nova Scotians through the Property Tax Rebate for Seniors and the Heating Assistance Rebate Program; issue licenses and permits, and conduct a variety of inspection and compliance activities specific to alcohol, gaming, fuel and tobacco; issue birth, death, marriage and other certificates; enable the registration of land, business and personal property information.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Registries	7,687	7,484	<b>7,853</b>
Business and Consumer Services	49,052	43,782	<b>50,699</b>
Alcohol, Gaming, Fuel and Tobacco	9,126	8,745	<b>9,493</b>
	<b>65,865</b>	<b>60,011</b>	<b>68,045</b>
Funded Staff (# of FTEs)	175.5	157.8	<b>163.7</b>

## Service Nova Scotia

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### Supplementary Information

#### Nova Scotia Archives

Nova Scotia Archives provides stewardship for Nova Scotia's historical public records from the public sector, courts, and private sector that are provincial in scope or significance. It provides advice and assistance in records and information management to all government departments, agencies, corporations and commissions and handles the disposition of the archival records of public bodies and the courts of the community; and promotes the usability, visibility and relevance of archives in the Province.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Nova Scotia Archives	2,100	2,097	<b>2,095</b>
	<b>2,100</b>	<b>2,097</b>	<b>2,095</b>
Funded Staff (# of FTEs)	21.6	21.6	<b>20.6</b>

#### Information Access and Privacy

Information Access and Privacy Services administers the provisions of the *Freedom of Information and Protection of Privacy Act (FOI/POP)* on behalf of government to foster a culture where the public is informed, privacy is protected, and government is accountable. This includes processing access to information requests and providing privacy services under the Corporate Privacy Policy. The branch provides expertise and advice on legislation, policy, standards and best practices with regards to accessing government information and managing government's privacy program.

<u>Programs and Services (\$ thousands)</u>	<u>2025-26 Estimate</u>	<u>2025-26 Forecast</u>	<u>2026-27 Estimate</u>
Information Access and Privacy	3,503	3,551	<b>3,632</b>
	<b>3,503</b>	<b>3,551</b>	<b>3,632</b>
Funded Staff (# of FTEs)	28.0	27.8	<b>26.0</b>
<b>Total - Departmental Expenses</b>	<b>164,805</b>	<b>174,693</b>	<b>172,758</b>

