



EAST HANTS

We live it!



MUNICIPALITY OF EAST HANTS | ANNUAL REPORT
2021/2022

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MESSAGE FROM THE WARDEN



On behalf of East Hants Council, I am pleased to present the Municipality of East Hants' Annual Report.

The 2021/2022 fiscal year (April 1, 2021 - March 31, 2022) presented ongoing challenges and opportunities for the Municipality as staff and Council continued to respond to the COVID-19 pandemic. If anything, the past year has reinforced that East Hants is a resilient and strong community.

In 2021 East Hants celebrated many successes, such as the approval of the 2021-2024 Strategic Plan - a road map for the next four years that reflects the priorities of our growing community: Sustainable Infrastructure, Corporate Excellence, Strong Community and Economic Prosperity. The Municipality also purchased the East Hants Sportsplex, which will ensure the facility remains a thriving community asset for years to come.

As a Municipality, East Hants recognizes the responsibility we have as a community to work towards Truth and Reconciliation. September 30, 2021 was the first National Day for Truth and Reconciliation and also Orange Shirt Day. In honour of the day, East Hants raised the Every Child Matters flag outside of the Lloyd E. Matheson Centre. Council also approved a new Diversity and Inclusion Strategy to create programs and services for our residents that remove barriers and incorporate diverse perspectives and experiences.

East Hants Council continued to balance regular meetings, public engagement sessions and public hearings through online platforms and in-person meetings. We saw an influx of planning applications, began

updating the East Hants Official Community Plan and approved an overall municipal operating budget for 2022/2023 of \$37.9 million. The community also received provincial and federal investments for East Hants Active Transportation Infrastructure.

A special election took place in November 2021, electing Walter Tingley as Councillor for District 7. The election was called after the resignation of former Deputy Warden John MacDonald, who was elected to represent East Hants as MLA in the Nova Scotia House of Assembly. Councillor Norval Mitchell was elected as Deputy Warden, for a one-year term. I would like to extend my sincere thanks to our former and present Council colleagues - your leadership and guidance helps make East Hants a welcoming and thriving community.

I invite you to read the 2021/2022 Annual Report, as it is a snapshot of the accomplishments, programs and services delivered by the Municipality of East Hants. This report is only one way we are working to share information with the community. We invite you to join us at our Council meetings, take part in public information sessions and visit our social channels for more information on how East Hants is working towards our strategic goals.

Eleanor Roulston

Eleanor Roulston,
Warden & District 11 Councillor



Warden Roulston (centre) with MP for Kings-Hants Kody Blois (left) and MLA for Hants East John A. MacDonald (right) at a funding announcement for active infrastructure in Elmsdale.

MESSAGE FROM THE CHIEF ADMINISTRATIVE OFFICER

On behalf of the Municipality of East Hants administration, I am pleased to present the 2021/2022 Annual Report. With a new strategic plan approved in 2021, we have been working on Council's priorities of ensuring the sustainability of our infrastructure, creating economic prosperity, building a strong community and ensuring corporate excellence in all that we do.

The 2021-2024 Strategic Plan is a vision document that addresses the planning and building of infrastructure to support the needs of the community in the next 30 years. To this end, design has started for the expansion of the Enfield Water Treatment Plant and the new Shubenacadie Wastewater Treatment Plant and development options are being reviewed for the former Lantz and Elmsdale elementary school sites. Council also passed a Playground Development Strategy and continues to plan for active transportation and open space infrastructure throughout the Municipality.

Our Planning and Development Department saw an uptake in building permits and new development applications, including some large-scale developments for the area. Updates to the 2016 Community Plan are underway, with the commissioning of a Coastal Erosion Study and extensive public consultation in the future planned areas of East Hants in 2021/2022. There is no doubt this level of development activity will continue for the foreseeable future and we will continue to manage the expectations and challenges that come with this growth.

Despite the pandemic, we welcomed over twenty-six thousand visitors to our tourist destinations in 2021. We supported our tourism operators through workshops, new tourism assets (picnic tables at Dawson Dowell Park), operating grants and increasing awareness of our local attractions through a new Burntcoat Head Park website.

Our staff continue to support a strong growing economy for East Hants. Long-term planning included developing a Main Street Concept plan for Highway #214 in Elmsdale and creating a Workforce Development Plan. We continued to have strong sales in the Elmsdale and Uniacke Business Parks, selling 23 lots and attracting millions of dollars of investment. I am proud of the work our team has done supporting current businesses and entrepreneurs this year while also planning for our future.

We are committed to internal service improvements and planning for the years ahead. We have modernized our online Council presence and adopted a Municipal Accessibility Plan to ensure our services are able to meet the needs of our customers and there is more work to be done! Our Solid Waste programs continue to generate top marks in the province and we are investing in public safety through an increase in policing resources for East Hants.

The following pages tell you a little more about East Hants and the work of which we are proud. It is my honour to continue serving staff, Council and our community in my capacity as Chief Administrative Officer for the Municipality of East Hants.



A handwritten signature in blue ink, appearing to read 'Kim Ramsay', with a long, sweeping underline.

Kim Ramsay, CPA, CMA,
Chief Administrative Officer



EAST HANTS

We live it!

MUNICIPALITY OF EAST HANTS

COUNCIL 2021/2022

Council works to make decisions on the best level of service required to meet the needs of those living and conducting business in the Municipality of East Hants. Warden Eleanor Roulston is the first female Warden in East Hants and Councillor Norval Mitchell is serving as Deputy Warden for a one-year term. Council provides a range of services to the public through five municipal departments and service relationships with partners at local, provincial and federal levels.



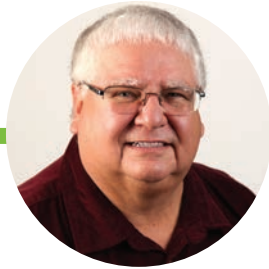
**WARDEN:
ELEANOR ROULSTON**
District 11 - Rawdon-Gore



**DEPUTY WARDEN:
NORVAL MITCHELL**
District 2 - Elmsdale-Belnan



SANDRA GARDEN-COLE
District 1 - Enfield



ELDON HEBB
District 3 - Milford-Nine Mile River



IAN KNOCKWOOD
District 4 - Shubenacadie



KEITH RHYNO
District 5 - Maitland-MacPhees Corner



WAYNE GREENE
District 6 - Walton-Noel-Kennetcook



WALTER TINGLEY
District 7 - Lantz-Milford



MICHAEL PERRY
District 8 - Mount Uniacke



ELIE MOUSSA
District 9 - South-East Uniacke



TOM ISENER
District 10 - Enfield-Grand Lake

SENIOR MANAGEMENT TEAM



KIM RAMSAY

CHIEF ADMINISTRATIVE OFFICER | Full Time Staff = 6.6

Core Services: Organizational leadership; Legislative Support to Committees of Council and Council; Councillor support; Human resources; Occupational health & safety; Communications; Online strategy; Special research for Council; Policy/procedure development (Council and Administrative); FOIPOP & privacy; Issues management.



SUE SURRETTE

DIRECTOR OF FINANCE | Full Time Staff = 12

Core Services: Accounting services; Treasury; Organizational budgeting & business planning; Customer service & reception; Tax and water billing and collection; Municipal fire levies and bookkeeping service for volunteer fire departments.



ADAM CLARKSON

DIRECTOR OF CORPORATE SERVICES | Full Time Staff = 10.4

Core Services: Administrative support to Volunteer Fire Departments; Procurement support; Risk management; Project management and special research; Technology support; Records & information management support to the organization; Economic & Business Development; Policy & Real Estate.



JOHN WOODFORD

DIRECTOR OF PLANNING & DEVELOPMENT | Full Time Staff = 10.65

Core Services: Planning and research services including land use policy and regulation, rezoning and development agreement applications; Demographic and population projections; Development control - issuance of subdivision approval, site plan control, variances, and development permits; Fire inspection; Building inspection; Bylaw Enforcement of all municipal bylaws; Geographic Information System (GIS) services to the organization; Civic numbering & road naming; Private Road Maintenance Agreement negotiation and information; Animal control services; Emergency measures preparedness planning and response; Heritage program.



JESSE HULSMAN

DIRECTOR OF INFRASTRUCTURE & OPERATIONS | Full Time Staff = 22

Core Services: Wastewater collection and treatment, Solid waste collection, education and programming; Road, sidewalk, and streetlight maintenance; Engineering services to the organization; Capital project planning and management; Engineering review of transportation and municipal services proposals for all new developments; Technical records management; Environmental compliance quality assurance, reporting and system optimization; Technical issue resolution; Water treatment and distribution; Water resources management and watershed protection.

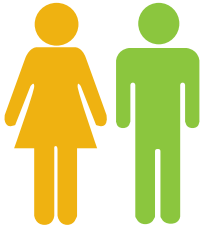


ALANA TAPPER

DIRECTOR OF PARKS, RECREATION & CULTURE | Full Time Staff = 14.35

Core Services: Policy development in the areas of aquatics, recreation, tourism, culture, parks, trails and open space; Ensure public access to recreational programs and services; Assisting volunteers with organization, training, leadership development, fiscal and human resource management; Direct program delivery of aquatics programming, summer day camps, special events, after school programs, tourism experiences; Grant administration of District Recreation Funds, various community grants and tourism-related grants; Acquire, develop and maintain municipally-owned parks, trails, and open space; Municipal buildings and properties; Custodial services.

CORPORATE: OUR PEOPLE



76 full-time equivalent positions

40 is the average employee age

24% of municipal employees are age 50 or more as of December 2021

11 key positions would be difficult to fill if they were to become vacant and 5 positions would need to be filled with on-the-job technical training



16 learning events were hosted by the Municipality for staff and partners, as well as individual training for job-specific skills development

52

positions recruited in 2021/2022

8

new positions

6

promotions and transfers

17

departing employees (includes 4 retirements)

18

seasonal staff

3

maternity leaves





We Live It!

MISSION STATEMENT

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

MUNICIPAL VISION

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

ABOUT EAST HANTS

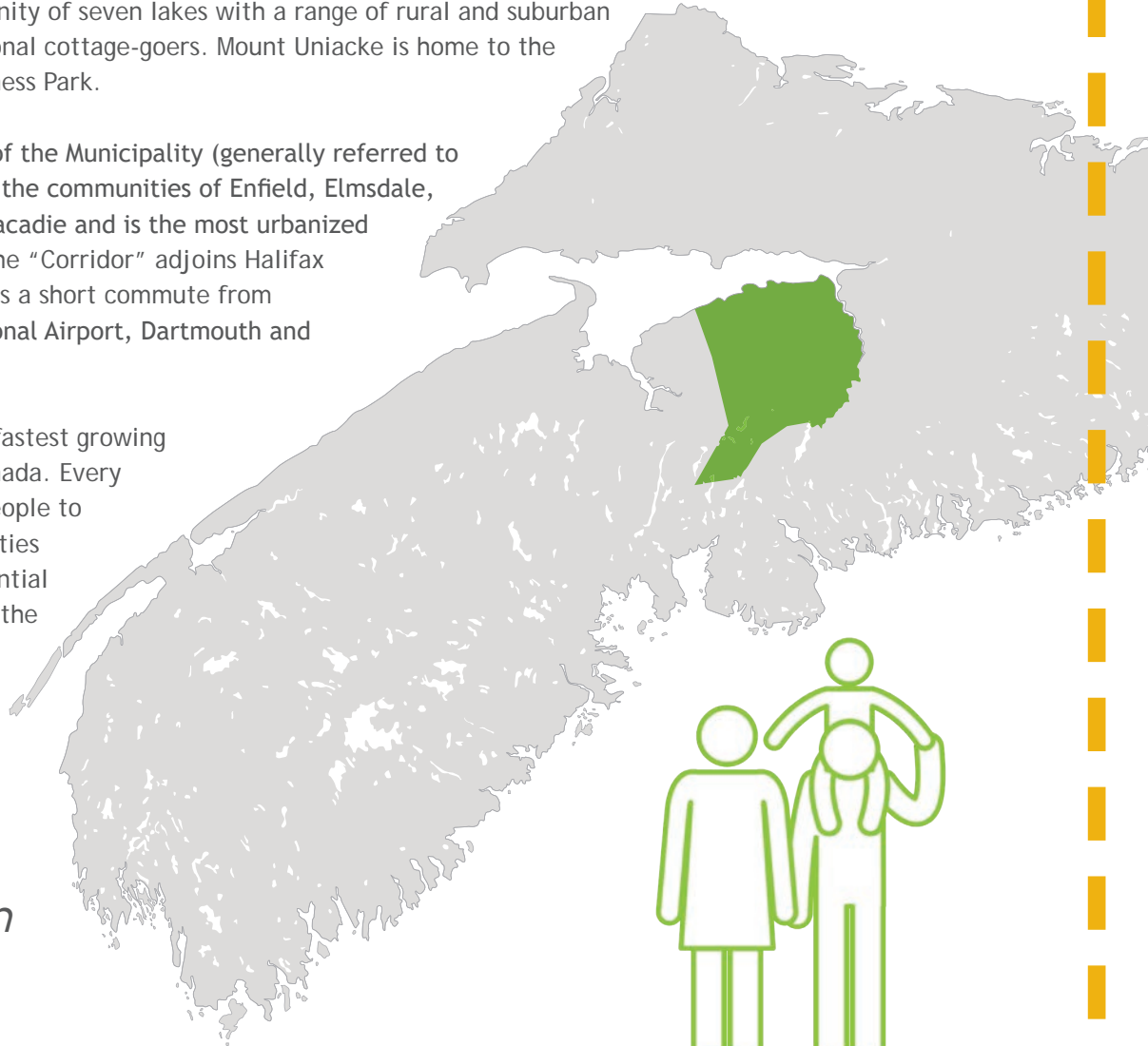
East Hants is located in Mi'kma'ki and the District of Sipekne'katik, the ancestral territory of the Mi'kmaq people.

The Municipality of East Hants is centrally located on mainland Nova Scotia. The northern and central parts of the Municipality encompass vast areas of forest with small communities and villages. Agriculture thrives along the scenic Minas shore and the Kennetcook River. This area includes the communities of Walton, Noel, Upper and South Rawdon, Maitland, Kennetcook, Stanley and Gore. Mount Uniacke and Lakelands, along Highway #101, is a community of seven lakes with a range of rural and suburban residents mixed with seasonal cottage-goers. Mount Uniacke is home to the fast-growing Uniacke Business Park.

The southeastern portion of the Municipality (generally referred to as the 'Corridor') includes the communities of Enfield, Elmsdale, Lantz, Milford and Shubenacadie and is the most urbanized part of the Municipality. The "Corridor" adjoins Halifax Regional Municipality and is a short commute from Halifax Stanfield International Airport, Dartmouth and downtown Halifax.

East Hants has one of the fastest growing populations in Atlantic Canada. Every year, we welcome more people to our multifaceted communities and have additional residential developments planned for the coming years.

We have one of the youngest populations in Nova Scotia.



Population: East Hants & Sipekne'katik First Nation → **25,631**

Population: Under age 25 → **27.1%**

Median Age → **43.6**

+8.87%
GROWTH
in the last five years

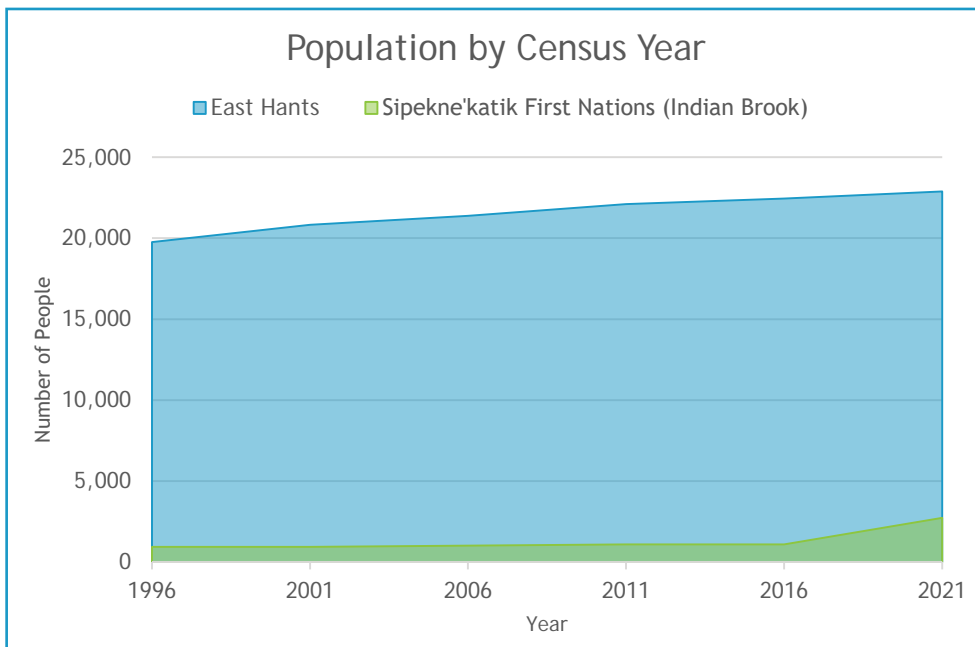
All data for East Hants & Sipekne'katik (Indian Brook 14) is from the 2021 Census.

LIVING IN EAST HANTS

The Municipality of East Hants remains one of the fastest growing municipalities in Nova Scotia.

East Hants has a well-educated population with 79% having achieved high school education and 25% of the population has achieved apprenticeship, trade certificates or diplomas.¹ This exceeds the provincial average of 22%. Our largest labour market industries are retail trade, construction, manufacturing, transportation and warehousing, health care and public administration.

The Municipality of East Hants is proud to be an area with a rich history of shipbuilding, forestry, railway construction and preserved natural surroundings. Our current strategic direction focuses on business development, promoting tourism and recreation and strengthening our organizational efficiency and effectiveness in order to serve our residents and grow into the future.



East Hants is open for business and community living!

Average price of a home in East Hants



\$303,183²

Average price of a home in Nova Scotia



\$368,749[†]

Average price of a home in Metro HRM



\$491,002[†]



38.2% less than house prices in Halifax



\$85,000 Median household income



¹Statistics Canada, Census 2016.

²Author calculated, Open Data & Information Government License - PVSC & Participating Municipalities, Property Valuation Services Corporation, 2022

[†]Provided by Nova Scotia Association of Realtors, 2021.

LIVING IN EAST HANTS

67,000+
visitors to our
accessible
aquatic centre



26,000+
visitors to the region
in 2021/2022

45+ parks, trails, water access points and recreation facilities



KEY STRATEGIES

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

Sustainable Infrastructure



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

Corporate Excellence



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

Strong Community



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

Economic Prosperity



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

SUSTAINABLE INFRASTRUCTURE

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

OBJECTIVES

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

- Staff worked with other levels of government in 2021 to secure 73.33% of the funding for a future \$1.7 million active transportation project, focused primarily along Highway #214 in Elmsdale

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

- The design for the new Shubenacadie Wastewater Treatment Plant was completed in 2021. The construction tendering process is planned for 2022/2023

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

- Established the governance model for the Property Assessed Clean Energy Financing Program (PACE)
- The Municipality is currently seeking funding opportunities for fleet electric charging stations and solar feasibility project studies

Identify future water sources and related master planning.

- Design was completed for the Enfield Water Treatment Plant capacity upgrade, with construction to begin in 2022

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

- Completed an inventory of Water & Wastewater assets
- Began project planning for the Asset Management Program

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

- Completed environmental and geotechnical due diligence activities and began market feasibility and highest/best use review activities for the former Elmsdale School and Lantz School sites



Enfield Water Treatment Plant

CORPORATE EXCELLENCE

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

OBJECTIVES

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

- New Strategic Plan was approved by Council in July 2021
- Improved processes and technology for Council to remain flexible for in-person or virtual meetings
- New functionalities were added to the online procurement application. Bidders may now upload their bids electronically, placing them in a secure vault until the competition closes
- Formed a Service Excellence Committee to further develop a culture of customer service excellence for internal and external service delivery. The work is ongoing into 2022/2023

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

- As part of employee succession planning, a business process documentation for employees eligible for retirement in the next five years began
- Centralized municipal records management improvements

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

- Developed a Flexible Work Policy for municipal operations
- Conducted a full scale salary review of all municipal positions

Improve the accessibility of municipal information,

facilities, programs and services.

- Approved Diversity & Inclusion Strategy for Parks and Recreation programs and facilities
- Added Inclusion Lessons to Aquatics Program Catalogue

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

- Ongoing communication of budgets, annual report, fraud awareness and outreach to improve financial literacy of stakeholders
- Continued management of the short-term COVID-19 Property Tax Financing Program to assist residents with property tax payments
- Utilized the remaining \$686K of the \$1.496 million funding received from the COVID-19 Restart federal program

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

- Prepared a Playground Development Strategy
- Amended Bylaw P-900, Building Bylaw to address protective fences around certain construction sites
- Developed an Accessibility Plan
- Began a five year plan to review and update all Council and Administrative policies

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

- Held a successful electronic special election for District 7
- Fleet Vehicle Policy updated
- Facility Management Agreement for the East Hants Sportsplex



East Hants Sportsplex, Lantz

STRONG COMMUNITY

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

OBJECTIVES

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

- Constructed a sports court and expanded the green area at Royal Oaks Park

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

- Developed a new Burntcoat Head Park website
- Acquired 11 acres of land at Burntcoat Head Park
- Hosted a product development workshop for tourism businesses with Tourism Nova Scotia
- Completed a Business Retention and Expansion program with tourism businesses to help identify opportunities and challenges in the region
- Completed an engineering assessment of the Fundy Tidal Interpretive Centre piers and ongoing monitoring system
- Exit Ramp Challenge - 10 community groups, receiving \$5,000 in grants, collected 3 tonnes (6,572lbs) of litter on five exit ramps during the spring and fall
- Renewed lease agreements with the Walton Area Development Association for the Walton Lighthouse and the East Hants Museum Society for the Walton Smith & Sons Tinsmith Shop Museum

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

- Started the East Hants Official Community Plan Update, including bringing land use planning to the Future Planned Area as per the Provincial Minimum Planning Requirements Regulations
- Public engagement took place as part of the East Hants Official Community Plan Update, including a community survey and open houses held in Walton, Noel, Upper Rawdon, Kennetcook and Maitland to consult with residents
- Completed coastal erosion and coastal flooding maps for the Fundy Shoreline
- Participated in regular EMO provincial conference calls related to COVID-19
- Updated the Emergency Management Communications Plan

Ensure policing model accommodates future growth and community needs.

- Council conducted a review of the policing model, including a four year plan to increase the officer compliment from 23 to 28 officers
- The RCMP Union contract was renewed in 2021

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

- Council approved the Parks and Recreation Diversity & Inclusion Strategy
- Honoured the first National Day of Truth & Reconciliation on September 30 and raised the Every Child Matters flag
- Council approved the East Hants Accessibility Plan

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

- Council adopted the East Hants Playground Development Strategy



Walton Lighthouse

ECONOMIC PROSPERITY

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

Objectives

Create the 2050 vision for East Hants.

- Economic and Business Development (EBD) team completed the East Hants Workforce Development Plan
- Created an economic development working group with partner organizations including the Municipality, East Hants and Districts Chamber of Commerce, Nova Scotia Works-Futureworx and the Province of Nova Scotia-Labour Skills and Immigration

Plan for and develop future industrial and business park land.

- Sold 7 lots, totalling 16.7 acres in Uniacke Business Park, and 16 lots totalling 18.04 acres in Elmsdale Business Park
- Started Uniacke Business Park Expansion Phase Two which will add 12 acres of commercial land to the park

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

- Started the East Hants Official Community Plan update which regulates commercial, industrial and farm land uses

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

- Engaged the local business community, residents and Municipal Council to inform a main street concept design for a one-kilometre section of the Highway #214 in Elmsdale

Attract and retain business investment.

- Directly supported the attraction, expansion or startup of 25 businesses, contributing over an estimated \$26 million of capital investment through the purchase of land and the construction or renovation of buildings
- Received 63 site selection project requests; successfully attracted 17 and negotiations continue with 37 others
- Provided support to eight start-up entrepreneurs
- Co-hosted four “level up” support sessions for local businesses with Mashup Labs, the East Hants and Districts Chamber of Commerce and Community Business Development Corporation
- Launched the Practice Medicine in East Hants campaign in October 2021



Elmsdale Business Park

EAST HANTS SPORTSPLEX

A PLACE FOR COMMUNITY



HIGHLIGHTS FROM 2021/2022

EAST HANTS SPORTSPLEX PARTNERSHIP

In July 2021, East Hants Council approved the purchase of the East Hants Sportsplex in Lantz, N.S. for \$2.3 million to secure the future of the facility as a community asset. The East Hants Arena Association will continue to operate the Sportsplex as an agent of the Municipality through a Facility Management Agreement.

EXPLORE YOUR OWN BACKYARD EVENT HELD AT BURNTCOAT HEAD PARK

This new event hosted close to 350 people who participated in ocean floor activities and a free BBQ while following COVID-19 measures.

WASTE WIZARD APP MILESTONES

Launched in April 2021, the East Hants Waste Wizard app garnered 1572 subscribers during the first year of operation and provided collection reminders to 30.5% of East Hants households.



NEW for 2021 Get the **FREE** "Waste Wizard" App



easthants.ca/solid-waste

EAST HANTS WATER & WASTEWATER

The Municipality operates the East Hants Water Utility, serving the communities of Shubenacadie, Lantz, Elmsdale and Enfield. We also operate three wastewater treatment plants, serving the communities of Shubenacadie, Milford, Lantz, Elmsdale and Enfield. Compliance with provincial and federal regulations is critical for these utilities.

Water Customers:

- 2,908 water utility accounts
- 11,722 water bills issued
- 2,999 reminder notices issued
- 258 door tag reminder notices with 14 accounts disconnected for nonpayment

Volumes From January to December 2021:
The East Hants Water Utility provided MILLIONS OF LITRES of water for East Hants customers:

- Enfield Regional Water Treatment Plant
≈ 940,428,644 litres
- Shubenacadie Water Treatment Plant
≈ 82,799,098 litres

The Municipality of East Hants treated nearly TWO BILLION LITRES of wastewater:

- Lantz Regional Wastewater Treatment Plant
≈ 1,638,350,000 litres
- Milford Wastewater Treatment Plant
≈ 137,719,000 litres
- Shubenacadie Wastewater Treatment Plant
≈ 120,208,000 litres



Milford Wastewater Treatment Plant

Number of Lab Samples

- Water - 104
- Wastewater - 120

Number of After-Hour Alarm Responses

- Water - 33
- Wastewater - 52



Lantz Water Tower




Waste Management Centre, Georgefield

SOLID WASTE PROGRAM

EDUCATION AND PROGRAMMING

-  **252** educational hours completed
-  **1,351** hotline calls (4% decrease)
-  **1,035** new ReCollect registrations
-  **14,398** searches on the waste wizard tool (4% increase)
-  **52,064** collection schedule views (240% increase)
-  **1,572** Waste Wizard app downloads
-  **30.4%** of households use reminders

COMPLIANCE

-  **35** illegal dumpsites actioned
-  **137** reactive visits from complaints
-  **7** cleanup orders issued
-  **0** summary offence tickets issued

WASTE MANAGEMENT CENTRE

-  **1,933** tonnes of organics sent for processing
-  **1,100** tonnes of recycling sent for recycling
-  **5,788** tonnes of waste sent for disposal
-  **403** tonnes of metal sent for recycling
-  **4,790** tonnes of construction and demolition material landfilled at the Waste Management Centre in Georgefield
-  **13,722** vehicle visits to the Waste Management Centre in Georgefield

#1

For the fourth year in a row, East Hants reported the lowest disposal rate per capita in Nova Scotia. East Hants disposed of (landfilled) 310kg per capita, where the provincial average was 395kg per capita. For all individually reported municipalities, East Hants was the lowest across the board!

ROADS, SIDEWALKS & STREETLIGHTS

East Hants is responsible for newer subdivision roads, sidewalks (from Shubenacadie to Enfield) and LED streetlights owned and operated by the Municipality.

Municipal Assets:

- 18km paved roads owned
- 8km gravel roads owned
- 1921 streetlights owned
- 20km sidewalks owned

Service Statistics:

- 1773 road related maintenance requests
- 189 sidewalk related maintenance requests
- 280 streetlight related maintenance requests

Inspections:

- 143 road access inspections
- 997 summer maintenance related inspections
- 100 winter maintenance related inspections
- 35 sidewalk summer maintenance related inspections
- 85 sidewalk winter maintenance related inspections
- 144 streetlights inspected

COMMUNITY PLANNING

The 2016 East Hants Official Community Plan is a complete set of planning documents including planning policies in the Municipal Planning Strategy (MPS), land use regulations in the Land Use Bylaw (LUB) and regulations for the subdivision of land in the Subdivision Bylaw (SUB). These documents work together to guide growth and development in East Hants and form a strategic, long-range plan for the Municipality.

In 2021, the Planning & Development department began the process of updating the Official Community Plan. This will include bringing comprehensive land use planning to all communities within East Hants, per provincial orders.

Planning, Heritage, GIS & Research:

- 12 planning applications reviewed by Council
- 15 research projects completed for Council

Subdivision:

- 101 final subdivision plans approved (91 registered)
- 129 new lots created

Civic Addressing:

- 317 civic addresses issued
- 13 new road listings (5 municipal, 1 municipal extension, 2 designed private roads, 5 private named driveways)
- 3 private road signs



PLN22-001 300 Highway #2, Enfield | Approved 2021



Shubenacadie River Park

PARKS & BUILDINGS

Buildings:

- Replaced water system at the Mount Uniacke Library

Parks:

- Continued to manage grant funds from the province and assisted the following groups with project planning, development and implementation:
 - Hants North Trail expansion
 - Lantz Recreation ball field improvements
 - Walton Fire stormwater improvements
 - Nine Mile River Trail expansion (2022/2023 completion)
 - Milford Recreation Net Zero Project
- 470 metres of additional walkway was turned over to the Municipality in the Royal Oaks Subdivision
- Installed 11 picnic shelters at various municipal parks
- Installed a new swing set structure at Concord Way Park
- Transfer of ownership of the Shubenacadie River Park from the Shubenacadie Hall & Grounds Society to the Municipality for redevelopment of the park and playground

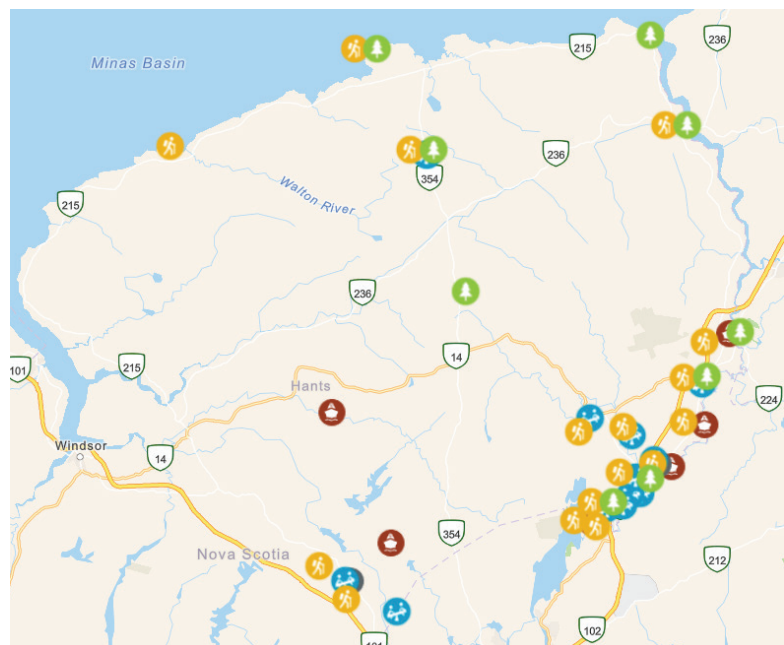
Parks Maintained:

- 7 playground parks
- Fundy Tidal Interpretive Centre, Dawson Dowell Park and Burntcoat Head Park
- 2 skate parks
- 4 water access points
- 40 acres of park land
- 3,500 metres of walkways and trails

COMMUNITY DEVELOPMENT

Our work with community groups continues to grow. Here are a few highlights from 2021/2022:

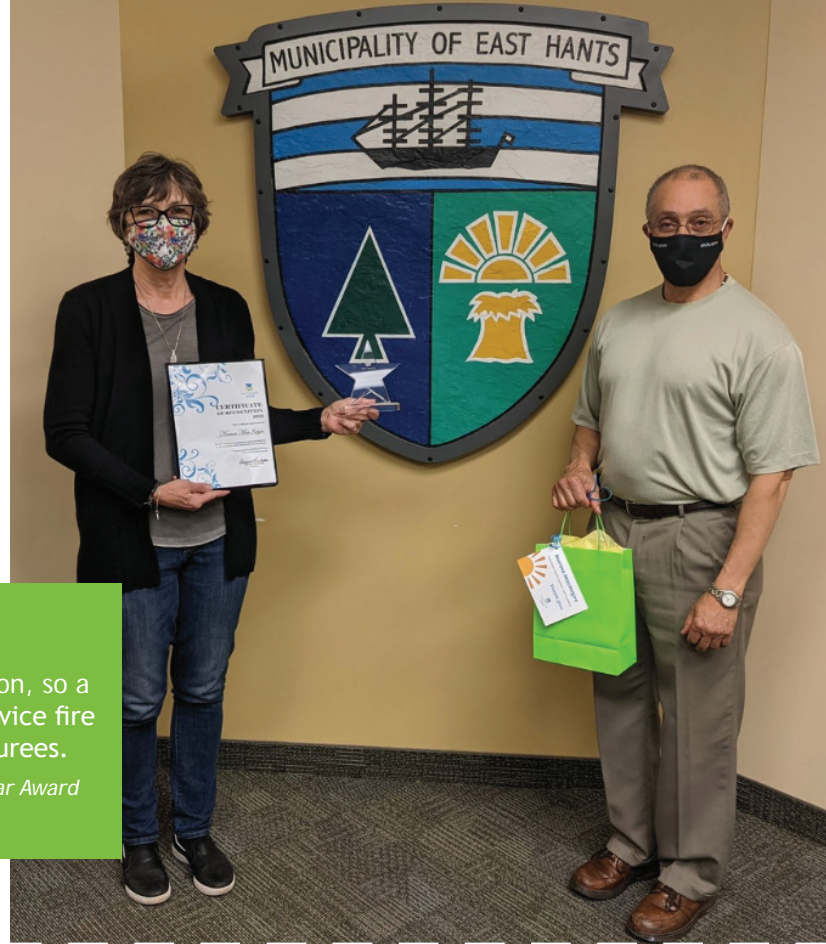
- Creation of an Outdoor Fun Map on easthants.ca, which replaced the Trails & Walkways map and incorporated parks, water access points and skate parks
- Facilitated a Let's Talk Sports Workshop for community organizations in partnership with Sport Nova Scotia
- Facilitated a Let's Talk Grants Workshop for community groups seeking grant support
- Supported East Hants Arena Association with bylaw updates



RECREATION

Recreation programming was a challenge with COVID-19 restrictions. Following public health measures and participant safety were the top priorities. Highlights from 2021/2022:

- Summer Day Camp Programming in the Municipality with a total of 278 participants
- Five In-Service Day Camps with a total of 68 participants
- March Break Camp at the East Hants Aquatic Centre with a total of 18 Participants
- Five free skates were held during the winter at the East Hants Sportsplex



VOLUNTEER RECOGNITION

The volunteer recognition event was unable to be held in-person, so a webpage was created to celebrate our volunteers and long-service fire fighters. Certificates and gifts were also delivered to the honourees.

Pictured right: Norma MacIntyre receives the 2021 Model Volunteer of the Year Award from Councillor Norval Mitchell.

AQUATICS

Aquatics staff continued to navigate the COVID-19 pandemic, while managing restrictions and increased demands for recreation time. Highlights from the East Hants Aquatics Centre:

- 23 new lifeguards/swim instructors hired
- Day-Time Lifeguard Training Program implemented
- Addition of Inclusion Lessons to Aquatics Program Catalogue
- Averaged 209 drop-in visits per day

In winter of 2022, the lesson schedule had to be modified due to changes with public health measures. With this, Parent and Tot and Swimmer 6 - 9 lessons were cancelled. Some leadership and sport programs were also cancelled to ensure the facility did not exceed gathering limits.



Programming Statistics	Spring 2021	Summer 2021	Fall 2021	Winter 2022
Leadership	42	43	48	42
Parent & Tot	126	28	121	DNR
Preschool	194	44	162	96
Swimmer	503	9	376	228
Private	74	40	59	48
Adult	9	DNR	11	11
Fitness	31	DNR	94	78
First Aid	Did Not Run (DNR)	DNR	8	DNR
Total	979	251	879	503

TOURISM

East Hants continued to invest in the tourism industry by providing financial support to operators of municipally-owned assets, as well as various non-profit based tourism operators. Burntcoat Head Park and Fundy Tidal Interpretive Centre are both owned and operated by the Municipality. Despite challenges due to the pandemic, which limited international travel in 2021, both sites saw steady traffic and the welcome return of interpretive and guided tours (which were not permitted the previous year due to public health restrictions).

Burntcoat Head Park:

- 23,000 visitors with an estimated 85% of visitors coming from within Nova Scotia
- Over 300 attendees to guided tours offered at Burntcoat Head Park, with the introduction of a new family-oriented tour

Fundy Tidal Interpretive Centre:

- 3,000 visitors with an estimated 45% of visitors from Nova Scotia - the majority (55%) were from out of province
- Interpretive talks held daily during the tidal bore (when bore times fell within operating hours)



Burntcoat Head Park



BURNTCOAT HEAD PARK
23,000 VISITORS

FUNDY TIDAL INTERPRETIVE CENTRE
3,000 VISITORS



GOVERNANCE

Municipal Council governs through a policy-based structure, continuously updating and improving bylaws and policies.

Bylaw Amendments 2021/2022:

- P-100 Community Standards Bylaw
- F-100 Local Improvement Charges Bylaw
- P-900 Building Bylaw
- F-400 Exemption from Taxation Bylaw

Council Policy Updates 2021/2022:

- Council & Public Member Mandatory Proof of Vaccination Policy (later repealed)
- Council Procedural Policy
- CAO Authority Policy
- Procurement Policy
- Delegation of Signing Authority Policy
- Tax & Water Collection Policy
- Municipal Tax Assistance Policy
- Council Remuneration & Travel Reimbursement Policy
- Street Lighting Council Policy
- Solid Waste Tipping Fee Policy
- Community Litter Reduction Grant Policy
- Special Needs Policy (repealed)
- Park Naming Policy

Staff began the first phase of the Municipal Polling District Review with public consultation on the size of Council and whether a Mayor or Warden system of leadership is preferred.

PROCUREMENT

Procurement advice is centralized at East Hants with small value procurement done within the departments and other procurements done in consultation with the Procurement team.

- 5740 payables invoices processed
- 1483 vendor cheques issued
- 2067 electronic payments
- 150 new vendors
- 7 request for construction (tenders)
- 18 request for proposals
- 11 request for quotations

PROTECTIVE SERVICES

Animal Control:

- 648 dog tags issued (up from 509 previous year, 357 tags sold by 3rd party vendors)
- 4 kennel licenses issued
- Compliance rate is 14% (14% of dogs in East Hants are registered)
- SPCA held contract for Dog Control Services
- 56 complaints investigated by the SPCA:
 - 3 dog bites
 - 29 dogs at large
 - 10 fierce & dangerous
 - 8 barking complaints
 - 3 dog littering
 - 1 police assist
 - 2 dog tag violation
- 55 online complaints received

Building & Fire Inspection:

- 383 building permits issued
- \$93,901,429 in construction value
- 1,484 building inspections completed
- 379 new dwelling units created
- 156 fire inspections completed

Bylaw Enforcement:

- 75 complaints investigated
- 62 cases closed
- 13 cases remain active





ECONOMIC & BUSINESS DEVELOPMENT

The Economic and Business Development team completed many important projects in 2021/2022, the largest being the East Hants Workforce Development Plan. The plan brings together committed partners who want to build a skilled, diverse and well-paid workforce by aligning regional efforts in economic and workforce development. The goals of the plan are to grow local talent, attract new talent and improve connectivity and infrastructure - ultimately strengthening the economy and quality of life in East Hants.

One of the recommendations identified in the plan was implementing an economic development working group. To accomplish this, we brought together a number of partner organizations including the Municipality, the East Hants and Districts Chamber of Commerce, Nova Scotia Works-Futureworx, and the Province of Nova Scotia-Labour Skills and Immigration. These groups play a key role in aligning regional efforts and guiding the implementation and evaluation of the plan towards its 2027 vision.

The recommended goals and actions from the Workforce Development Plan will be incorporated into the East Hants Economic Development Plan, which is scheduled to be completed in 2022/2023.

The Economic and Business Development team's online marketing efforts in 2021 resulted in 9,296 visitors to the business development website. In addition, work was completed on the website to optimize online lead generation of qualified prospective companies. Multiple marketing campaigns were completed in 2021, which shared business support and program information with local businesses. The Shop East Hants Business Directory was started in early 2021 and launched in June 2022.

DOCTORS FOR EAST HANTS

The Economic and Business Development team launched the Practice Medicine in East Hants webpage in October 2021. The page offers information about East Hants for physicians who want to learn more about practicing in the area as well as current opportunities in East Hants. It also includes links to other resources such as the Physician Recruitment Guide and Physician Recruitment video.



CORPORATE COMMUNICATION

The Municipality has an increased focus on communication, paying particular attention to our online presence.

Facebook Page Followers:

- Municipality of East Hants: 4,100 (17.34% increase)
- Active East Hants: 3,900 (7.73% increase)
- East Hants Aquatic Centre: 2,100 (70.12% increase)
- Burntcoat Head Park: 5,400 (30.31% increase)
- Fundy Tidal Interpretive Centre: 1,900 (40.01% increase)

Facebook Posts per Page:

- Municipality of East Hants: 558 (20.26% increase)
- Active East Hants: 122 (25.15% decrease)
- East Hants Aquatic Centre: 138 (15% increase)
- Burntcoat Head Park: 279 (1.45% increase)
- Fundy Tidal Interpretive Centre: 322 (12.98% increase)

Other Online Channels:

- easthants.ca page views: 540,290 (5.23% increase)
- Twitter followers: 1,736 (7.43% increase)
- Instagram followers: 1,254 (14.21% increase)
- LinkedIn followers: 1006 (20.62% increase)

PROPERTY TAX

The Municipality's primary source of revenue comes from property taxes. A team of dedicated staff calculate, bill and collect on thousands of tax accounts.

Property Taxes:

- 26,208 tax bills issued
- 3,915 tax reminder notices issued
- 473 tax information statements for customers
- 940 tax certificates issued
- 235 Senior Property Tax Rebate requests completed (provincial program)
- 163 managed billing groups
- 31 tax information requests for mortgage companies
- 246 new accounts were added to the Property Tax Assessment Roll
- 457 tax account adjustments
- 45 wastewater, private hydrant, and sprinkler invoices issued

In late 2021/2022, Canada Post announced the epost™ service would be ending. The Municipality will be discontinuing this service for tax collection by 2022/2023.

Public Access to Mapping & Planning Apps:

- Interactive East Hants: 4,790
 - Outdoor Fun Map (replaced Trails & Walkways): 104
 - Water & Wastewater: 807
 - Heritage Map: 241
 - Planning Applications (previously Active Planning Applications): 6,143
 - Zoning Lookup: 2,523
 - Design Awards: 193
 - Open Data: 16,368
-
- No Freedom of Information Requests this year
 - Annual report to the Department of Justice on compliance to the Personal Information Protection and Electronic Documents Act (PIPEDA) completed



EMERGENCY SERVICES

EAST HANTS FIRE SERVICE

Residents of East Hants receive fire and emergency response service from 13 mutual aid volunteer fire departments and one volunteer department located in Brooklyn.



As outlined in the East Hants Fire Service Standard Operating Guidelines, all departments are dedicated to improving and preserving the quality of life, property and the environment through education, leadership and effective response to emergencies. All volunteer departments in East Hants are required to adhere to the East Hants Fire Service Standard Operating Guidelines. The Financial Guidelines for Volunteer Fire Departments provide the financial framework for efficient operation of fire departments in East Hants. A review of this framework began in 2022.

The East Hants Fire Service is an independently registered association that works in collaboration with the Municipality; the fire departments are not directly part of Municipal operations. The Municipality provides independent bookkeeping services to 11 of the 13 departments.

In addition to the operating guidelines, all volunteer fire departments are required to meet annual registration requirements with East Hants and the Registry of Joint Stock Companies. They must adhere to the Municipal Financial Guidelines for Volunteer Fire Departments.

In 2021/2022 Council made enhancements to the Municipal long service awards for fire service members. The awards now include recognition of 10 and 15 years of service to the community. This program will be implemented through each department in 2022 and will recognize all current fire services members that have reached this length of service.

FIRE FIGHTER LONG SERVICE AWARDS

Volunteer Fire Departments may nominate a fire services member for a Canadian Volunteer Fire Service Association Municipal Long Service Award medal for 30 years of Service and additionally long-service bars for 35, 40 and 45 years of service. There is also a 50 year medal available.

2021 Recipients:

30 Years

Lawrence Colbert - Enfield VFD

David Barkhouse - Milford & District VFD

35 Years

Herbert Romkey - Milford & District VFD

Kevin MacLellan - Milford & District VFD

Wayne Barchard - Enfield VFD

40 Years

Cecil Dixon - Enfield VFD

45 Years

John Kingston - Uniacke & District VFD

Ralph Wardrope - Milford & District VFD

50 Years

Earl Isenor - Lantz VFD

Ron Hanrahan - Lantz VFD

Francis Ledwidge - Enfield VFD



EAST HANTS EMERGENCY MANAGEMENT OPERATIONS

East Hants Emergency Management Operations (EMO) is overseen by the EMO Planning Committee. The Committee, made up of representatives from the Municipality, Red Cross, the Fire Service, RCMP, Community Services, Red Cross, Chignecto Central Regional Centre for Education (CCRCE), Nova Scotia Public Works, Ground Search & Rescue (GSAR), Natural Resources & Renewables and EMO Nova Scotia.

Due to COVID-19 restrictions and measures, EMO exercises were paused this fiscal year. Updates were made to the Business Continuity and Pandemic Plans to ensure municipal operations were not impacted by a pandemic.

East Hants responded to the Grand Lake Water Advisory due to the presence of blue-green algae in the lake. The East Hants Aquatic Centre was opened for affected residents who needed access to water and showers.

Training staff to use the Incident Command System (ICS) continues to remain key in East Hants' ability to respond to an emergency when needed. This includes the use of Alert Ready (mass notification system), which can now be utilized by municipalities in the event of an emergency. Emergency preparedness topics continue to be shared on social media and in the *We Live It!* Newsletter.

FIRE SERVICES - GRANTS

Each year, the Municipality provides financial support to the 13 fire departments who provide service within our boundaries. The primary source of funding is operating levies charged through the property tax bill. For more urban departments, these range from \$0.12 to \$0.17 per \$100 of assessment. For smaller rural departments that have significantly less assessment to draw from, the rates are \$0.22/\$100 of assessment, with the exception of Rawdon Fire with the rate of \$0.23/\$100 to fund much-needed infrastructure.

Through the Fire Department Funding Policy, Council pays operating grants to the smaller, more rural departments. In 2021/2022, a total of \$58,926 in annual operating grants were awarded to the six rural fire departments of Rawdon, Kennetcook, Noel, Gore, Walton and Maitland. The Walton Fire Department also received \$70,000 of funding from the Rural Fire Capital Assistance Fund towards the purchase of a rescue boat and trailer. Funding for fiscal 2021/2022 is summarized below:

Fire Department	Fire Levy Collected & Disbursed	Annual Operating Grant/Support	Rural Fire Capital Assistance Fund	Total
Enfield	\$ 504,338			\$ 504,338
Elmsdale	414,577			414,577
Lantz	252,733			252,733
Milford	150,560			150,560
Shubenacadie	219,434			219,434
Maitland	106,067	\$ 9,821		115,888
Noel	116,922	9,821		126,743
Walton	36,801	9,821	\$ 70,000	116,622
Gore	83,476	9,821		93,297
Kennetcook	97,293	9,821		107,114
Nine Mile River	173,151			173,151
Rawdon	141,483	9,821		151,304
Mount Uniacke	533,378			533,378
Brooklyn	54,151			54,151
Fire Service Risk Management		14,600		14,600
Training & Education		12,300		12,300
Total	\$ 2,884,364	\$ 85,826	\$ 70,000	\$ 3,040,190

GREETINGS FROM THE EAST HANTS DISTRICT RCMP

Over the past fiscal year, members and staff at the East Hants District RCMP have been steady in an earnest effort to enhance public safety in our wonderful Municipality. In total, we logged 4823 calls for service, inclusive of proactive criminal interdiction and disruption efforts, statutory investigations, school and community presentations, traffic duties, collision investigation, preservation of peace and protection of property.

We have been working hard to build on our existing practices and processes with an eye toward efficiencies and higher levels of service delivery. Each week, the management team meets to discuss policing priorities, emerging trends, real and potential threats and to set plans in motion to address the aforementioned. We have heard the concerns shared by residents and community leaders and continuously endeavour to resolve them.

Over the past year, our members and staff have impressed me daily with their compassion, conscientiousness, skills and professionalism. I can say with confidence and pride; you have a dedicated team at the East Hants RCMP working to keep you safe.



This year, we are on track to further build on our capacity to serve you. **Our plans include:**

- More proactive community-based crime prevention initiatives
- Recruitment of volunteers for Citizens on Patrol, Business Watch and the East Hants Crime Prevention Program
- A dedicated civilian position to augment our officers' duties by alleviating administrative duties so we can deploy them where they are needed the most - on the street
- Enhancing our ability to tackle complex investigations
- Expanded hours for our front counter services (implemented early April)
- Procurement of necessary tools to take our investigative and enforcement efforts to the next level
- An on-boarding process for new officers and employees which will better orient them to the Municipality of East Hants and its specific policing needs
- We will become home to a new Police Dog and Handler. This asset of the province will be based out of the Enfield Detachment and will provide direct support to our members on a regular basis

Like last year, we will continue to focus on the following policing priorities:

Road Safety - East Hants District RCMP members continue to focus on the factors that cause fatal and serious injuries from motor vehicle collisions, including impaired driving, lack of safety restraints (seat belts and car seats), speeding and aggressive driving and driver inattention or distraction. Your officers are patrolling roadways and conducting check stops in an effort to reduce the incidents of serious injury and fatal collisions through education, public awareness and enforcement.

GREETINGS FROM THE EAST HANTS DISTRICT RCMP CONTINUED

Impaired driving remains the leading criminal cause of death in Canada. It's a serious issue. Last year, we received 185 complaints about impaired driving in East Hants, resulting in 45 drivers being taken off the road and charged with impaired driving offenses. Our officers will continue with a no-tolerance campaign to remove impaired drivers from roads and waterways. If you suspect someone is operating a vehicle or boat while impaired, make the call to 911.

Crime Reduction - The Nova Scotia RCMP takes a strategic, proactive approach to reducing crime. Each year, prolific threats to public safety are identified throughout in the province and addressed. Your East Hants Street Crime Enforcement Unit is busy identifying targets in our area for interdiction and enforcement. You can help by contacting us at any time with your information or concerns. Alternatively, residents can leave an anonymous tip at any time with Nova Scotia Crime Stoppers. Reach us at 1-800-222-TIPS(8477), crimestoppers.ns.ca or use the P3 Tip Mobile App.

Cybercrime - Cybercrime offences occur when technology is used as an instrument in the commission of a crime. With the rapid evolution of technology, many investigations involve some sort of device, that device could be anything from a smartphone, laptop or desktop computer. This technology is constantly changing and as such we must routinely enhance our ability to prevent and investigate cybercrime. Due to the specialized nature of these investigations, when required, East Hants investigators often get assistance from the RCMP Divisional Technological Crime Unit (Tech Crime) because of their techniques and expertise.

East Hants District RCMP members continue to increase their investigative skills with evolving technological trends and educating the public to ensure they do not become a victim of a cybercrime. East Hants RCMP continue to deliver regular presentations to students, parents, community groups, and the general public, educating them of the dangers and safeguards of using technology.

As we look forward to this year, I wish to hear from you in order to discuss your concerns around public safety in East Hants. Please continue to converse with your family and friends about how we can collectively combat the root causes of disorder like poverty, negative social environments and unhealthy family structures. It has been said, "The offender of tomorrow is the vulnerable child of today." If this is correct, then crime prevention truly is a community responsibility. I eagerly await the opportunity to tackle these complex challenges with you.

Sincerely, your East Hants District RCMP Commander,

Staff Sergeant Cory Bushell



Annual Policing Costs	Amount
RCMP Officer Costs	\$ 3,742,666
RCMP DNA Case Expenses	16,431
RCMP Prosecution Expenses	4,125
RCMP Shared Services	250,365
RCMP Station (net of rent) Rawdon/Mt Uniacke	30,293
Total	\$ 4,043,880





Warden Roulston at a funding announcement in March 2021 for Active Transportation Infrastructure on Highway #214. The Municipality is contributing more than \$450,000 to the project.

INVESTING IN OUR COMMUNITY

Each year, Council makes significant contributions to the community through grants to non-profit groups, special events and community beautification. Millions of dollars are disbursed yearly to the provincial government as a mandatory contribution to the education system in Nova Scotia.

GRANTS

East Hants takes great pride in the ability to offer a wide range of funding to individuals and organizations within the Municipality through a grant process. Funding organizations offering municipal-type services to the community allows us to build on key strategies of Sustainable Infrastructure, Strong Community and

Economic Prosperity. These groups include family-based resources, transportation services, sports, recreational programming and facility groups, senior resources and tourism associations.

In 2021/2022, \$1,769,182 in grants was awarded to various groups. This amount includes tax exemptions for non-profit groups and the Municipal Tax Assistance Program, but excludes the fire department levies.

A complete list of grants awarded can be found in the Treasurer's Report. Below is a table summarizing the grants by type for 2021/2022:

Grant Fund	Amount(s)
Annual Maintenance Grants for Municipally Owned Properties	\$ 15,000
Annual Staffing Grant for Municipally owned and/or leased Tourism Properties	6,000
Beautification Grants	17,160
Charitable Community Organization Tax Exemptions (Bylaw F-400)	444,536
Community Grants	34,371
Community COVID-19 Grants	43,000
Community Partnership Grants	106,468
COVID-19 Restart Funding	270,770
District Recreation Funds	88,035
Dr. J.T. Snow Bursary	3,000
EMO Grants	34,667
Fire Department Annual Operating Grants	58,926
Fire Department Capital Grant	70,000
General Government Grants	208,325
Heritage Incentive Program	6,000
Municipal Tax Assistance Program (MTAP)	91,154
Provincial Recreation Grants	229,574
Recreation Access Program	1,338
Tourism Grants	40,858
Total	\$ 1,769,182



Burntcoat Head Park

MUNICIPAL TAX ASSISTANCE PROGRAM

East Hants currently provides assistance to lower income families through the Municipal Tax Assistance Program (MTAP). In 2021/2022, \$91,154 of exemptions were provided to 48 families and 250 residents living alone in their home. Details on this program can be found on our website: easthants.ca/municipal-tax-assistance

	2021/2022	2020/2021	2019/2020	2018/2019	2017/2018
Exemptions Awarded	\$ 91,154	\$ 92,084	\$ 101,657	\$ 96,139	\$ 96,169
# of Families	48	53	60	57	58
# of Single Residents	250	252	278	270	272



CONTRIBUTIONS TO PROVINCIAL SERVICES

East Hants is required by provincial regulation to collect for provincial services in our tax rate. These mandatory provincial contributions represent approximately 20% of East Hants' annual general operating expenditures. In 2021/2022, the budgeted contributions to provincial services made up \$0.3254 cents of the \$0.8507 general tax rate (38%).

Municipal Contribution to:	2021/2022	2020/2021	2019/2020	2018/2019	2017/2018
Education	\$ 5,682,864	\$ 5,487,396	\$ 5,296,776	\$ 5,152,788	\$ 4,953,756
Social Services	92,697	60,755	62,197	65,550	59,788
Corrections	292,216	291,481	290,053	289,216	286,763
Regional Library	169,300	141,986	141,986	141,986	141,986
TOTAL	\$6,237,077	\$5,981,618	\$5,791,012	\$5,649,540	\$5,442,293

MUNICIPALITY OF EAST HANTS

TREASURER'S REPORT 2021/2022



Shaw Drive, Lantz

MESSAGE FROM THE TREASURER



I am pleased to present the East Hants Treasurer's Report and audited consolidated financial statements for the fiscal year, ending March 31, 2022.

The financial cycle for 2021/2022 began in the fall of 2020 with the development of the operating and capital budgets. During business planning, staff endeavoured to find efficiencies and cost savings wherever possible while ensuring an effective level of service and sustainable programs are delivered for the residents, business owners and visitors of East Hants. The general operating budget for 2021/2022, including area rates, was approved by Council at approximately \$34 million.

East Hants has a strong property assessment base and is fortunate to have a Council that is cognizant of the total tax burden of their taxpayers. With a property assessment cap increase of 0.3%, Council approved keeping the general tax rate the same in 2021/2022. With the slight increase in assessment and no change in the tax rate, there was minimal change in the general residential tax burden for homes.

Council has invested \$8.7 million in infrastructure for the Municipality. Some of these investments include the Uniacke Business Park Phase 2 Expansion, Pavement Renewal of Local Roads, Shubenacadie Watermain and Wastewater Collection as part of the Wastewater Treatment Plant replacement and acquisition of the East Hants Sportsplex.

The Treasurer's Report includes an assessment of the provincial Financial Condition Indicators. The indicators present a general picture of the Municipality's financial condition and indicate the strengths, trends and risk areas where municipalities should focus. The data is a year behind other data in this report as it is compiled at the provincial level and released the following year. East Hants is very pleased with the preliminary results of the indicators for 2020/2021.

Consolidated financial statements are not always intuitive for the reader. The Financial Results section of this report aims to explain the variances from budget to actual, including various planned and unplanned transfers to reserve. These will be explained at the consolidated level (all funds together) as well as by General Tax, Urban Service Rate (the largest area rate), Water Utility operations and Reserves.

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

The delivery of this report is made possible through the continued efforts of East Hants staff and Council. Together we strive for fiscal responsibility in our decision making, accountability to our stakeholders and transparency in what we do. My appreciation is extended to all departments for their ongoing collaboration and assistance.

A handwritten signature in blue ink that reads "Surrette".

Sue Surrette, CPA, CGA
Director of Finance



Acquisition of the East Hants Sportsplex was a financial milestone from 2021/2022.



Exit 8, Elmsdale

PROPERTY ASSESSMENT IN EAST HANTS

Along with the approved tax rates, property assessment is the basis for the largest source of revenue for East Hants. The 2021 filed assessment roll showed an increase in assessment for both residential and commercial values. This assessment growth contributes to Council’s strategic plan with the goal to provide services, programs and facilities, through direct service delivery and collaboration that allow people and businesses to thrive.

With assessments capped at a 0.3% increase for 2021, 92% of the residential assessment increase was related to an increase in market value of existing properties, including 88 new dwellings and renovations of others.

	2021/2022	2020/2021	2019/2020	2018/2019	2017/2018
Number of Taxable Properties	14,854	14,882	14,818	14,725	14,650
Residential Assessment (000’s)	1,703,625	1,656,968	1,600,405	1,546,932	1,506,291
Resource Assessment (000’s)	55,084	53,413	52,097	49,318	47,893
Commercial Assessment (000’s)	149,537	145,589	145,262	142,296	139,168
Residential/Commercial Split	92.2%/7.8%	92.2%/7.8%	91.9%/8.1%	91.8%/8.2%	91.8%/8.2%
Exempt Assessment (Assessment Act) (000’s)	112,477	106,540	99,384	96,803	96,598
Exempt by Municipal Bylaw (000’s)	27,164	25,833	27,953	28,195	29,135
Farm Acreage	36,779	36,861	36,942	36,842	36,720
Forest Acreage < 50,000 Acres	170,937	171,347	172,065	172,151	171,575
Forest Acreage > 50,000 Acres	56,465	57,141	57,101	56,157	56,085
Uniform Assessment (000’s)	1,864,458	1,800,327	1,737,787	1,690,548	1,625,246

PROPERTY TAX IN EAST HANTS

East Hants operates with an area rate property tax system, whereby expenses specific to an area are paid only by that area. Services such as wastewater, hydrant protection, sidewalks and streetlights are charged by area rate whereas general services such as RCMP (as one example of many) are paid for through the General Tax Rate. The general operating budget for 2021/2022, including area rates, was approved by Council at approximately \$34 million.

The individual rates for 2021/2022 compared to 2020/2021 were as follows (rates per \$100 of assessment):

	2021/2022	2020/2021
General tax rate - Residential/Resource	\$0.8507	\$0.8507
General tax rate - Commercial/Business Occupancy	2.6000	2.6000
Urban service rate (Enfield, Elmsdale, Lantz) - Residential	0.0700	0.0700
Urban service rate (Milford) - Residential	0.3350	0.3150
Urban service rate (Shubenacadie) - Residential	0.2800	0.2800
Urban service rate (Enfield, Elmsdale, Lantz) - Commercial	0.6570	0.6570
Urban service rate (Milford) - Commercial	1.2000	1.2000
Urban service rate (Shubenacadie) - Commercial	0.7470	0.7470
Streetlights - Enfield Horne Settlement	0.0180	0.0180
Streetlights - Mount Uniacke	0.0200	0.0200
Streetlights - Nine Mile River	0.0200	0.0200
Streetlights - Rawdon	0.0430	0.0430
Wastewater Management Fee (<i>rate per cubic metre of water</i>)	2.20	2.20



Highway #214, Elmsdale

PROPERTY TAX IN EAST HANTS CONTINUED

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

	2021/2022	2020/2021	2019/2020	2018/2019	2017/2018
Property Tax Rates (per/\$100 of Assessment)					
Residential/Resource Rate	\$0.8507	\$0.8507	\$0.8527	\$0.8607	\$0.8585
Percentage Change	0.00%	-0.23%	-0.93%	0.26%	-1.37%
Commercial Rate	\$2.60	\$2.60	\$2.60	\$2.61	\$2.66
Tax Revenue					
Residential/Resource	\$14,954,466	\$14,541,811	\$14,074,166	\$13,716,064	\$13,317,502
*Commercial	\$3,648,537	\$3,827,626	\$3,748,409	\$3,706,311	\$3,698,025
Other (GIL, Farm, Forest)	\$406,880	\$401,883	\$382,594	\$360,320	\$356,664
**Uncollected Taxes (per FCI)	---	4.9%	3.5%	4.0%	3.9%
Deed Transfer Tax Revenue	\$3,239,157	\$2,172,194	\$1,544,918	\$1,597,967	\$1,275,822

*Decrease in Commercial revenue primarily related to acquisition of the East Hants Sportsplex July 30th, 2021

**FCI's not finalized for 2021/2022

Deed Transfer Tax Allocation by Area	2021/2022		2020/2021		2019/2020	
	Revenue	%	Revenue	%	Revenue	%
Corridor Districts	\$ 1,920,011	59%	\$ 1,322,456	61%	\$ 1,006,438	65%
Rural Districts	510,731	16%	280,848	13%	311,726	15%
Mount Uniacke	808,415	25%	568,890	26%	226,754	20%
TOTAL	\$ 3,239,157	100%	\$ 2,172,194	100%	\$ 1,544,918	100%



Highway #214, Elmsdale

PROPERTY TAX IN EAST HANTS CONTINUED

Assessment CAP Program	2021/2022	2020/2021	2019/2020	2018/2019	2017/2018
Assessment Differential due to CAP Program Residential/Resource (000's)	\$ 178,000	\$ 169,000	\$ 165,000	\$ 191,000	\$ 203,000
Tax Rate Differential Due to CAP Program	\$0.08	\$0.08	\$0.08	\$0.09	\$0.10
Restated Rate without CAP	\$0.7724	\$0.7743	\$0.7753	\$0.7686	\$0.7585

The table above refers to the Assessment CAP Program, a Provincial program introduced in April 2005 that caps the annual increase in taxable assessment (of eligible residential and resource property) to a maximum of CPI. Various property types have been included in the CAP program making it easier for homeowners to have their residential assessment capped. In 2017, 2018, 2019, 2020 and 2021, assessments were capped at 1.4%, 0.9%, 2.9%, 1% and 0.3% respectively; this has had a profound effect on the distribution of tax burden in East Hants.

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

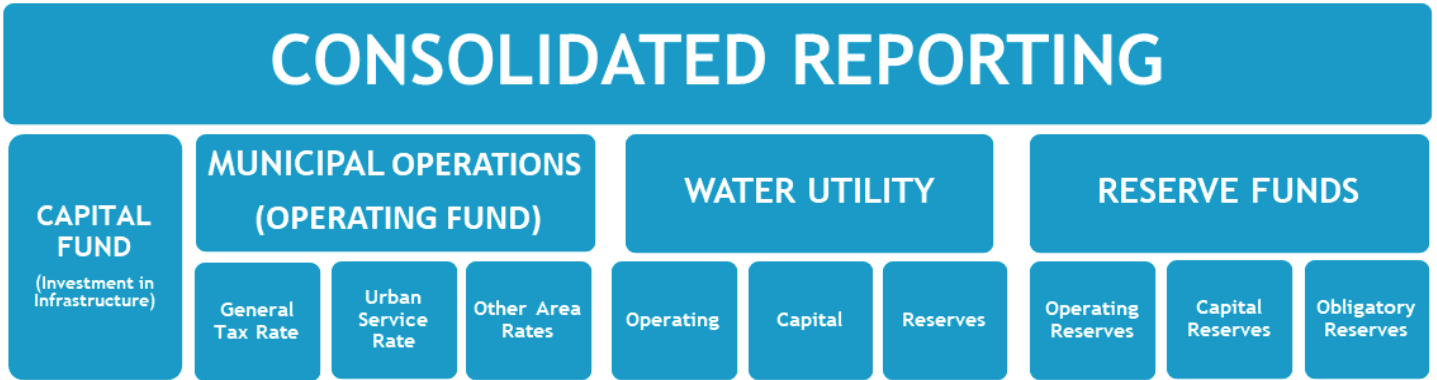


Highway #214, Elmsdale

FINANCIAL RESULTS 2021/2022

The East Hants Annual Report serves as an opportunity to communicate to stakeholders, residents and local businesses regarding the Municipality's 2021/2022 financial and operational performance.

The 2021/2022 financial results have been prepared on a consolidated basis and by General Tax, Urban Service Rate and Water Utility operations and reserves. This report explains the variance from budget to actual for each of these areas. Also outlined is the status of the three municipal reserve funds. The Capital Fund holds our investment in infrastructure discussed in this report under Investing in our Infrastructure. Our financial reporting structure is depicted below:

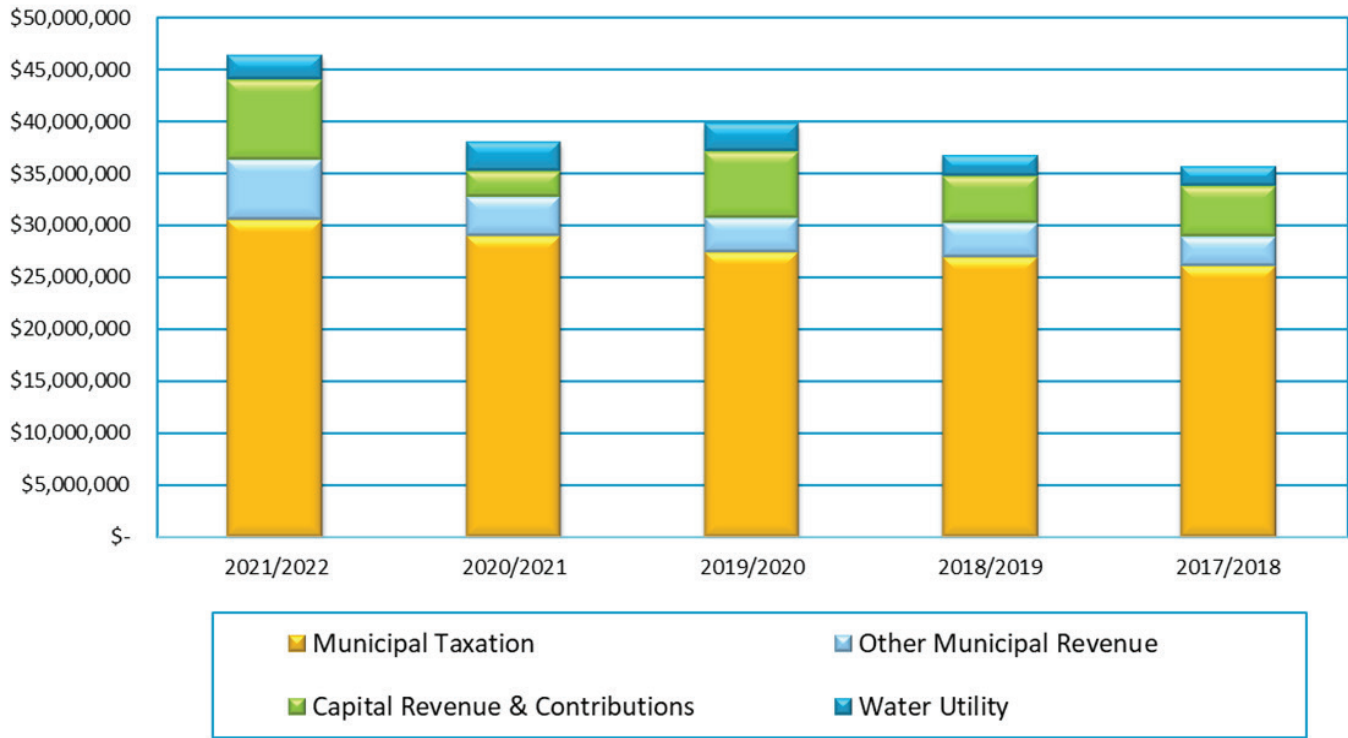


Construction of Lantz Interchange, Highway #102

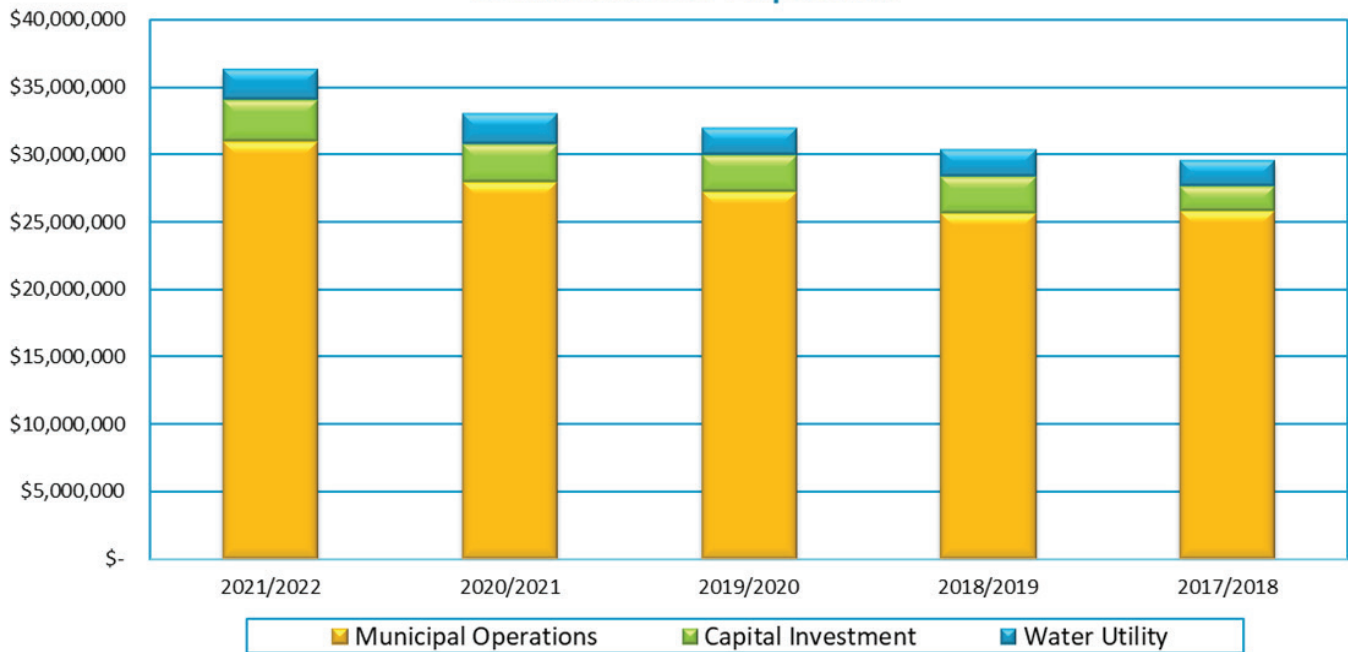
CONSOLIDATED REVENUES AND EXPENSES

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

Consolidated Revenues



Consolidated Expenses



COMPARATIVE STATEMENT OF CONSOLIDATED REVENUES AND EXPENSES

The following is a comparative summary of revenues by type and expenditures by function for fiscal 2021/2022. The financial statements include a detailed Consolidated Schedule of Operations by Function (Page 100 & 101) which gives the reader more details at the expenditure level (break down of expenditures into salaries/benefits, operating costs and fiscal service type expenditures).

CONSOLIDATED REVENUE								
For years ended March 31 (in thousands of dollars)	Budget 2022		Actual 2022		Actual 2021		Budget to Actual Variance	Actual to Actual Variance
Taxation	\$ 29,202	70%	\$ 30,654	66%	\$ 29,120	77%	\$ 1,452	\$ 1,534
Sale of Services	1,643	4%	2,953	6%	1,379	4%	1,310	1,574
Other Revenue from Own Sources	590	1%	1,124	3%	889	2%	534	235
Government Grants - Operating	478	1%	1,529	3%	1,334	4%	1,051	195
Water Utility	2,260	6%	2,291	5%	2,308	6%	31	(17)
Revenue before Other	34,173		38,551		35,030		4,378	3,521
Government Grants - Capital	3,056	8%	3,056	7%	1,327	4%	-	1,729
Development/Other Contributions applied & gain on sale of TCA	4,279	10%	4,791	10%	1,149	3%	512	3,641
	7,335		7,847		2,476		512	5,370
Total Revenue	\$ 41,508		\$ 46,398		\$ 37,506		\$ 4,890	\$ 8,891
CONSOLIDATED EXPENSES								
General Government	\$ 7,025	20%	\$ 6,513	18%	\$ 6,218	18%	\$ (512)	\$ 295
Protective Services	7,807	22%	7,945	22%	7,424	23%	138	521
Transportation	2,315	6%	2,331	6%	2,041	6%	16	290
Environmental Health Services	5,155	14%	4,964	14%	4,708	14%	(191)	256
Environmental Development	1,553	4%	1,537	4%	1,257	4%	(16)	280
Education & Social Services	5,750	16%	5,776	16%	5,548	17%	26	228
Recreation & Cultural Services	3,857	11%	4,938	14%	3,489	11%	1,081	1,449
Water Utility	2,431	7%	2,306	6%	2,306	7%	(125)	0
Total Expenses	\$ 35,893		\$ 36,310		\$ 32,991		\$ 417	\$ 3,319
SURPLUS (DEFICIT)	\$ 5,615		\$ 10,088		\$ 4,515		\$ 4,473	\$ 5,572



COMPARATIVE STATEMENT OF CONSOLIDATED REVENUES AND EXPENSES CONTINUED

Description	Amount
Variance from Budget to Actual - Consolidated Surplus	
General tax rate variance as per the General Operations section	\$ 2,476,003
Urban service tax rate variance as per the Urban Service Rate section	71,168
Transfers	1,348,507
Net gain on the sale/disposal of Municipal assets	737,717
Pension adjustment for the unamortized actuarial loss (Note 10 Financial Report)	(532,374)
Landfill liability adjustment based on PSAS requirements	47,179
Non-Urban Streetlights, variance to budgeted surplus	2,783
Water Utility variance as per the Water Utility section	87,211
Interest earned on capital reserves	267,378
Principal payments General Fund - Local Improvement - John Murray Drive (Provincial)	(12,600)
Principal payments General Fund - Lantz Fire Department Recoverable	(20,120)
Net Variance from Budget to Actual	\$ 4,472,852



Burntcoat Head Park Lighthouse



CAPITAL FUND

INVESTING IN OUR INFRASTRUCTURE

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

Description	2021/2022	2020/2021	2019/2020	2018/2019	2017/2018
General Government (Municipal Administration, Buildings, Information Systems, Legislative, Human Resource systems)	\$ 69,611	\$ 125,378	\$ 85,028	\$ 44,669	\$ 70,100
Transportation (Roads, Sidewalks, LED Streetlights)	762,630	25,860	21,233	64,936	20,916
Environmental Development (Economic Development, Business Parks, Community Development)	456,695	936,801	1,695,970	191,409	36,178
Environmental Health (Wastewater, Waste Management, Environmental Stewardship)	1,539,208	1,564,790	748,174	643,437	51,257
Recreation & Cultural Services (Recreational Facilities, Parks, Tourism, Libraries, Cultural Buildings)	4,689,526	805,265	11,038,269	6,388,910	927,567
Water Utility (Infrastructure and Equipment related to Water Treatment & Distribution)	1,166,282	81,229	236,088	1,102,398	4,387,539
TOTAL	\$8,683,952	\$3,539,323	\$13,824,762	\$8,435,759	\$5,493,557



Enfield Water Treatment Plant

INFRASTRUCTURE HIGHLIGHTS: COMPLETED PROJECTS IN 2021/2022

TOURISM ASSET MAINTENANCE PROGRAM

The Tourism Asset Maintenance Program capital project focuses on the improvement of multiple tourism destinations in East Hants. In 2021/2022, Dawson Dowell Park saw the construction of new washrooms, a gravel parking area and picnic shelters.



Project Funding	Total Budget	Actual Expenditures		
		2021/2022	Prior Years	Total
Special Reserves	\$ 178,750	\$ 27,464	\$ 84,547	\$ 112,011
External Grant Funding	36,250	-	36,250	36,250
Total	\$ 215,000	\$ 27,464	\$ 120,797	\$ 148,261

PAVEMENT RENEWAL - LOCAL ROADS

Paving renewal of municipally owned roads included mill and paving for 4 kilometres (50 mm depth) of existing asphalt and replacement with new asphalt to prolong asset life. The 4 kilometres are made up of Carriage Lane, Catherine Street, MacMillan Drive, Tyler Street, Elmwood Drive, Hemlock Drive, Evergreen Crescent, Oakmount Drive and Riverside Drive.



Project Funding	Total Budget	Actual Expenditures		
		2021/2022	Prior Years	Total
Debt	\$ 1,307,000	\$ 722,878	\$ -	\$ 722,878
Total	\$ 1,307,000	\$ 722,878	\$ -	\$ 722,878

INFRASTRUCTURE HIGHLIGHTS: COMPLETED PROJECTS IN 2021/2022 CONTINUED



WATERMAIN RENEWAL - HIGHWAY #215

As part of Council's strategic planning for long term Water Utility infrastructure needs, 290 metres of water distribution main was renewed on Highway #215 in Shubenacadie.

Project Funding	Total Budget	Actual Expenditures		
		2021/2022	Prior Years	Total
Depreciation Reserves	\$ 450,488	\$ 410,141	\$ 178	\$ 410,319
PCAP Funding	119,512	102,221	17,291	119,512
Total	\$ 570,000	\$ 512,362	\$ 17,469	\$ 529,831



PLAYGROUNDS/PARKS

This projects includes upgrades to multiple playgrounds and parks in East Hants. In 2021/2022, the Royal Oaks sports court and expanded green area in Belnan and the Concorde Way Park swing structure were completed as well as the addition of multiple picnic shelters in East Hants.

Project Funding	Total Budget	Actual Expenditures		
		2021/2022	Prior Years	Total
Capital out of Revenue	\$ 60,000	\$ 60,000	\$ -	\$ 60,000
Open Space Reserves	50,000	15,808	-	15,808
Special Reserves	10,000	1,229	-	1,229
External Grant Funding	-	4,000	.	4,000
Debt	140,000	-	-	-
Total	\$ 260,000	\$ 81,037	\$ -	\$ 81,037



Uniacke Business Park

INFRASTRUCTURE HIGHLIGHTS: WORK-IN-PROGRESS PROJECTS IN 2021/2022

UNIACKE BUSINESS PARK EXPANSION | PHASE 2

Expansion of the Uniacke Business Park including design and construction of a roadway and new lots is well underway. An addition of 12 acres of commercial land ensures the availability of suitable land in East Hants to support business and economic growth, and encourage future development.

Project Funding	Total Budget	Actual Expenditures		
		2021/2022	Prior Years	Total
Special Reserves	\$ 475,000	\$ 322,995	\$ -	\$ 322,995
Total	\$ 475,000	\$ 322,995	\$ -	\$ 322,995

EAST HANTS SPORTSPLEX

The Municipality acquired the East Hants Sportsplex on July 30, 2021 and entered in to an owner/operator agreement with the East Hants Arena Association allowing for the sustainable operation of the Sportsplex for future generations of East Hants residents.

Project Funding	Total Budget	Actual Expenditures		
		2021/2022	Prior Years	Total
CCBF Funding	\$ -	\$ 1,369,000	\$ -	\$ 1,369,000
External-Other	8,374,655	-	-	-
Debt	2,320,872	2,870,877	-	2,870,877
Total	\$ 10,695,527	\$ 4,239,877	\$ -	\$ 4,239,877



East Hants Sportsplex, Lantz

INFRASTRUCTURE HIGHLIGHTS: WORK-IN-PROGRESS PROJECTS IN 2021/2022 CONTINUED

SHUBENACADIE WASTEWATER TREATMENT PLANT REPLACEMENT

An aging wastewater treatment plant will be replaced to increase capacity and expansion options for both current and future growth demand in Shubenacadie. The replacement of 325 metres of existing sewer forcemain and water distribution main on Burgess Road has been completed.

Project Funding	Total Budget	Actual Expenditures		
		2021/2022	Prior Years	Total
ICIP Funding	\$ 3,520,000	\$ 704,791	\$ -	\$ 704,791
Sewer Infrastructure Reserves	3,790,015	325,591	24,095	349,686
Water Infrastructure Reserves	126,582	104,558	-	104,558
Special Reserves	52,370	-	52,370	52,370
Depreciation Reserves	-	228,320	7,941	236,261
External-Other	-	19,473	-	19,473
Total	\$ 7,705,000	\$ 1,382,732	\$ 84,406	\$ 1,467,138



Shubenacadie Wastewater Treatment Plant



Lloyd E. Matheson Centre, Elmsdale

OPERATING FUND MUNICIPAL OPERATIONS

The Schedule of Current Fund Operations (Page 91) shows no change in the Operating Fund balance as the surplus in the general operations fund was transferred to reserves as required by the Provincial Financial Reporting Requirements.

Subsequent to various transfers to reserve and funding adjustments (see General Tax Rate section below), the General Operations surplus was recorded at \$1,323,836 for 2021/2022 and transferred to the Operating Contingency Reserve.

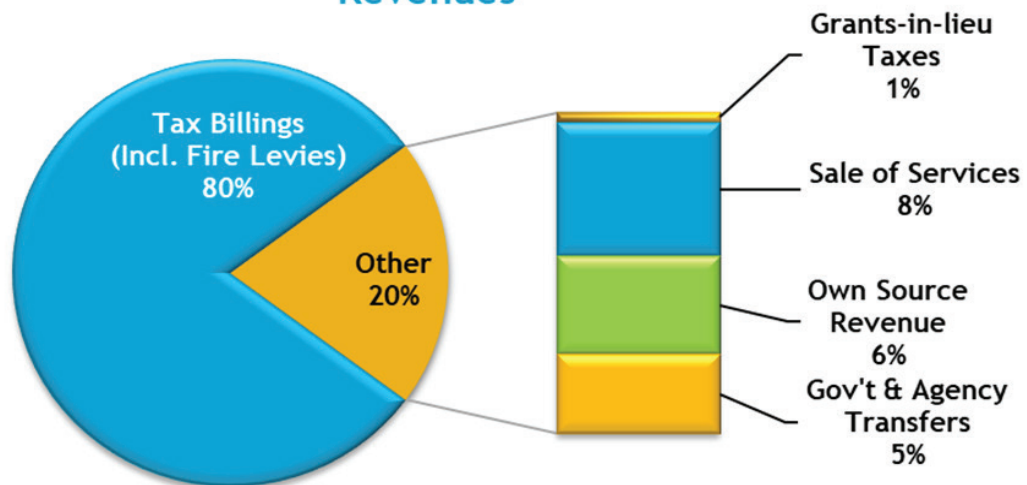
The full 2021/2022 surplus of \$1,412,126 can be broken down as follows:

General Operations	\$ 1,323,836
Urban Service Rates	79,882
Other Lights	8,408
Total	\$ 1,412,126

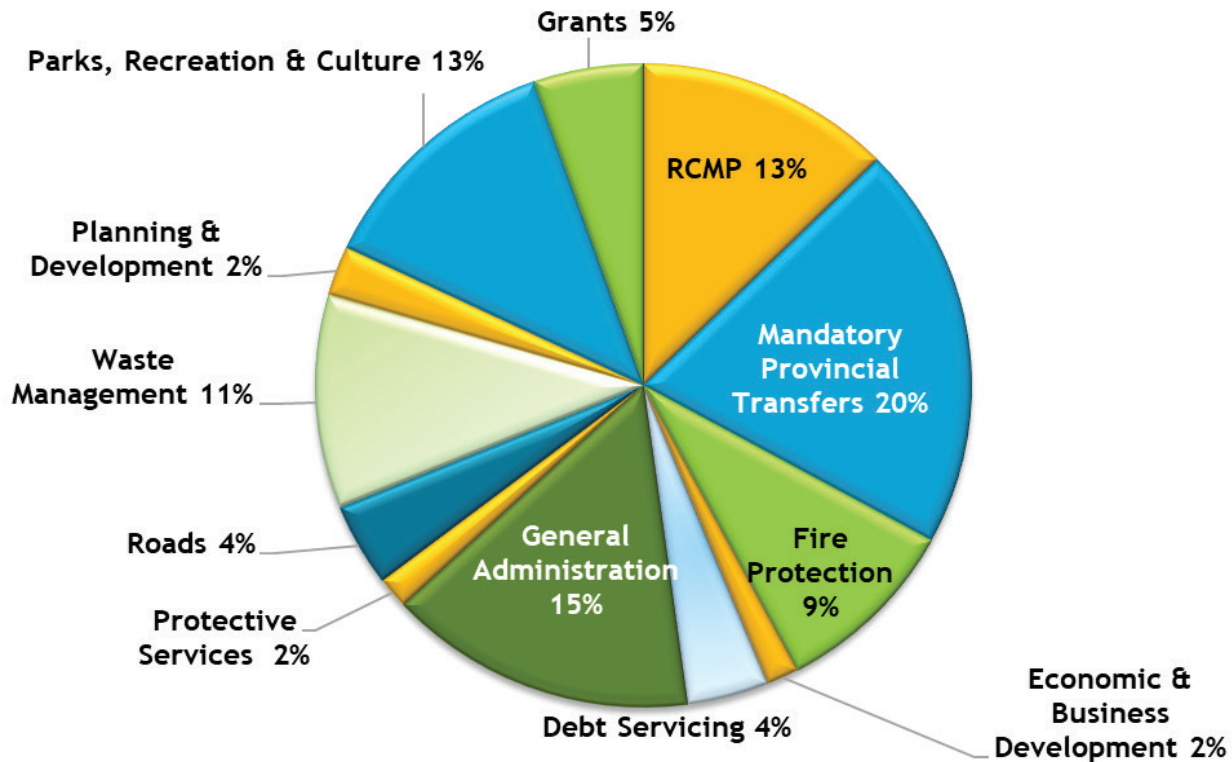
GENERAL TAX RATE

The following pie charts represent the general tax rate revenues and expenses for the Municipality for 2021/2022 (excluding transfers to reserve, amortization expense, pension accounting and landfill closure entries):

2021/2022 General Operations Revenues



2021/2022 GENERAL OPERATIONS EXPENDITURES



The total General Operations budget for 2021/2022 was set at \$30.8 million. The table below reflects a positive variance of \$2,476,003 (8.03% of budget), prior to the unplanned transfers to and from reserves. The significant variances in general operations revenue and expenses from budget to actual are outlined and discussed in the following table:

Description	Amount
(INCREASES) / DECREASES IN REVENUE	
Deed transfer tax (includes motion C22(62) for \$155.5K)	\$ (1,508,657)
East Hants Sportsplex	(1,260,814)
Provincial (\$230K recreation) & Federal grant (COVID-19 Restart \$686K grant offset \$153K reserves)	(763,278)
Tipping fee, Scrap Metal & RRFB Diversion Credit Revenue	(387,273)
Planning & building permits	(112,668)
Recreation grants/Student Employment Funding	(49,149)
Net taxes, including planned amount for assessment appeals of \$45,000	(30,077)
Aquatics, day camp & tourism program revenues	(27,730)
Bell Grant/NS Power/HST Offset	(27,152)
Tax certificates	(16,242)
Interest on investments & receivables net of bank fees	(6,071)
LEMC Tenant Revenue net of rent expense	940
Fines and other revenue	20,240
Administration fees	30,953
Variance from Budget to Actual - Revenue	\$ (4,136,975)

2021/2022 GENERAL OPERATIONS EXPENDITURES CONTINUED

Description	Amount
INCREASES / (DECREASES) IN EXPENSES	
Wages & Honorariums - savings due to various staff vacancies	\$ (183,146)
Conference registration and travel	(40,210)
Tax exemptions & municipal grants	(36,224)
Uncollectible savings for accounts receivable (recovery of bad debt)	(33,907)
Training education & associated travel	(31,257)
Various operational items - primarily for community events and programming	(28,307)
Miscellaneous Items (includes office supplies, publications & operational materials)	(27,715)
Building & Property maintenance, security & safety	(18,770)
Promotion and advertising	(12,987)
Printing costs	(10,904)
Business development	(5,088)
Vehicle maintenance	(4,626)
Insurance	3,498
Provincial mandated costs (Corrections, Education, Provincial Housing)	12,530
Computer Hardware, Software & Support	13,608
Power, heating fuel and water (primarily heating fuel)	27,302
Snow removal	40,366
RCMP costs (new RCMP model)	43,592
Solid waste costs	113,583
Grants recreation \$229K, Sportsplex \$351K	578,821
East Hants Sportsplex	1,260,814
Variance from Budget to Actual - Expense	\$ 1,660,972
Variance from Budget to Actual Surplus	\$ (2,476,003)
Uniacke Business Park principal payment	(35,000)
Original planned surplus	2,541
Net Surplus End of Year	\$ (2,508,462)



2021/2022 GENERAL OPERATIONS EXPENDITURES CONTINUED

Description	Amount
Surplus transferred as follows:	
Transfer to reserves surplus	\$ (1,323,836)
CCOA - Grant & building permit revenue	(310,000)
Transfer to reserves surplus for Waste Management future debt	(280,566)
Burntcoat land purchase C22(113) & C22(183)	(275,315)
Asset Management Consulting	(93,000)
White Road mill & pave	(48,878)
Active Transportation Highway #214 capital project #20-035	(45,467)
Building Inspection Position	(45,000)
Uniacke Business Park Debt savings	(35,000)
Shubenacadie Special Election	(15,000)
PRC - lawn mower	(7,400)
PRC - LEMC wall extension/privacy glass	(7,000)
EBD - Advertising	(5,000)
CAO's Office - Mount Uniacke Branding Pilot	(5,000)
Aquatics equipment - (set aside in reserve)	(5,000)
CAO's Office - staff survey (set aside in reserve)	(3,500)
Firefighters Long Term Service Award C22(47)	(3,500)
Total	\$ (2,508,462)



URBAN SERVICE RATE

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

The total USR operating budget for 2021/2022 was set at \$3.1 million. The final surplus was \$79,882, which was transferred to the Contingency Reserve. The significant variances from budget for the Urban Service Rate are outlined and discussed in the following table:

Description	Amount
(INCREASES) / DECREASES IN REVENUES	
Urban service rate tax levies - primarily related to WWMF	\$ (22,273)
Sewer Hook-up & Usage revenue, net of reserves transfer	(6,920)
Federal Grant In Lieu	492
Irving Oil servicing agreement	5,879
Variance from Budget to Actual - Revenue	\$ (22,822)
INCREASES / (DECREASES) IN EXPENSES	
Plant & Grounds Maintenance for wastewater properties	\$ (21,226)
Computer & admin support - costs savings for administration, finance and IT support	(12,510)
Operational materials & small equipment	(10,806)
Other general operations - primarily from savings in Wastewater snow removal	(9,602)
Wages & benefits - savings	(1,906)
Public fire protection	7,704
Variance from Budget to Actual - Expense	\$ (48,346)
Variance from Budget to Actual Surplus	\$ (71,168)
Original planned surplus	(8,714)
Net USR Surplus End of Year	\$ (79,882)



RESERVES - URBAN SERVICE RATE

Reserve funds are funds set aside to help offset future financing requirements; these are drawn upon to finance capital and operating expenditures as designated by Council. Urban type services are very infrastructure intensive, requiring significant funding for most capital projects. For this reason, reserve fund balances are a fundamental component of managing the financial stability of the USR. The following amounts are being held in reserve as of March 31, 2022, for the USR systems:

For Capital Purposes	Amount
Wastewater	\$ 38,724
Stormwater	2,648
Total	\$ 41,372

For Operating Purposes	Amount
Sidewalks	\$ 891,004
Wastewater	1,773,414
Contingency	960,519
Total	\$ 3,624,937

Council has approved a plan to reduce debt payments in the Urban Service Rate by setting aside \$190,400 in the sidewalk operating reserves to fund future sidewalk debt payments. The wastewater reserves are restricted to desludging, lagoon vegetative growth, and lift station pump and forcemain upgrades.



Highway #214, Elmsdale



EAST HANTS WATER UTILITY

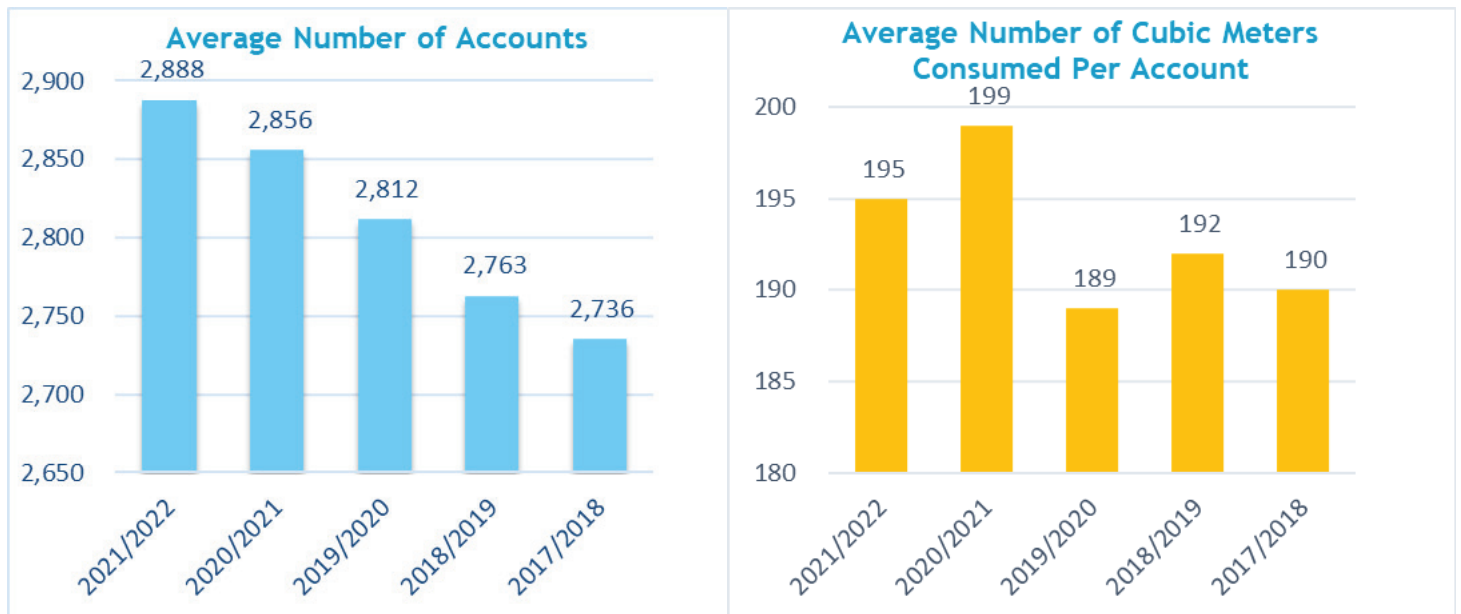
The East Hants Water Utility (EHWU) serves 2,908 customers in the communities of Shubenacadie, Lantz, Elmsdale and Enfield. The EHWU also operates a bulk water station in Enfield that serves water haulers and residents in the region. The Municipality is accountable to the Nova Scotia Utility and Review Board (NSUARB) for all matters relating to water utility accounting and rate setting. East Hants received approval from the NSUARB to increase rates for three years beginning July 1, 2017. These approved rates will remain in effect until the next rate review.

At March 31, 2022, the EHWU showed an accumulated fund balance of \$1,598,303. Operating results for 2021/2022 reflect a negative change in fund balance (operating deficit) of \$121,122. This deficit is explained in the following table:

Description	Amount
(INCREASES) / DECREASES IN REVENUES	
Bulk water revenue	\$ (35,788)
Public fire protection	(7,704)
Interest and penalty revenue	(3,850)
Increase in water meter connections, installations and disconnections	(845)
Water billing revenue - Increase in base charge revenue \$6.7K offset by reduced water consumption \$15.7K	8,994
Variance from Budget to Actual - Revenue	\$ (39,193)
INCREASES / (DECREASES) IN EXPENSES	
Equipment and Property & Grounds Maintenance	\$ (40,644)
Contracts - high costs of watermain breaks offset by savings in professional fees	(33,648)
Other operating costs - primarily savings in postage, small equipment & regulatory fees	(18,238)
Snow removal	(17,095)
Operational materials - primarily decrease in chemicals	(16,853)
Amortization - completion of EHWU Capital Projects	(14,407)
Fuel & Power	(12,125)
Computer & admin support - costs savings for administration, finance and IT support	(11,933)
Wages & benefits	116,925
Variance from Budget to Actual - Expense	\$ (48,018)
Variance from Budget to Actual Surplus	\$ (87,211)
Fund debt with accumulated surplus	225,000
Original planned surplus	(16,667)
Net Deficit End of Year	\$ 121,122



EAST HANTS WATER UTILITY CONTINUED



Shubenacadie Water Tower

RESERVES

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

Operating and capital reserves are consolidated within the Accumulated Surplus position on the Statement of Financial Position (Page 74); Obligatory reserves are reported in the liabilities section of the Statement of Financial Position (Page 74).



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



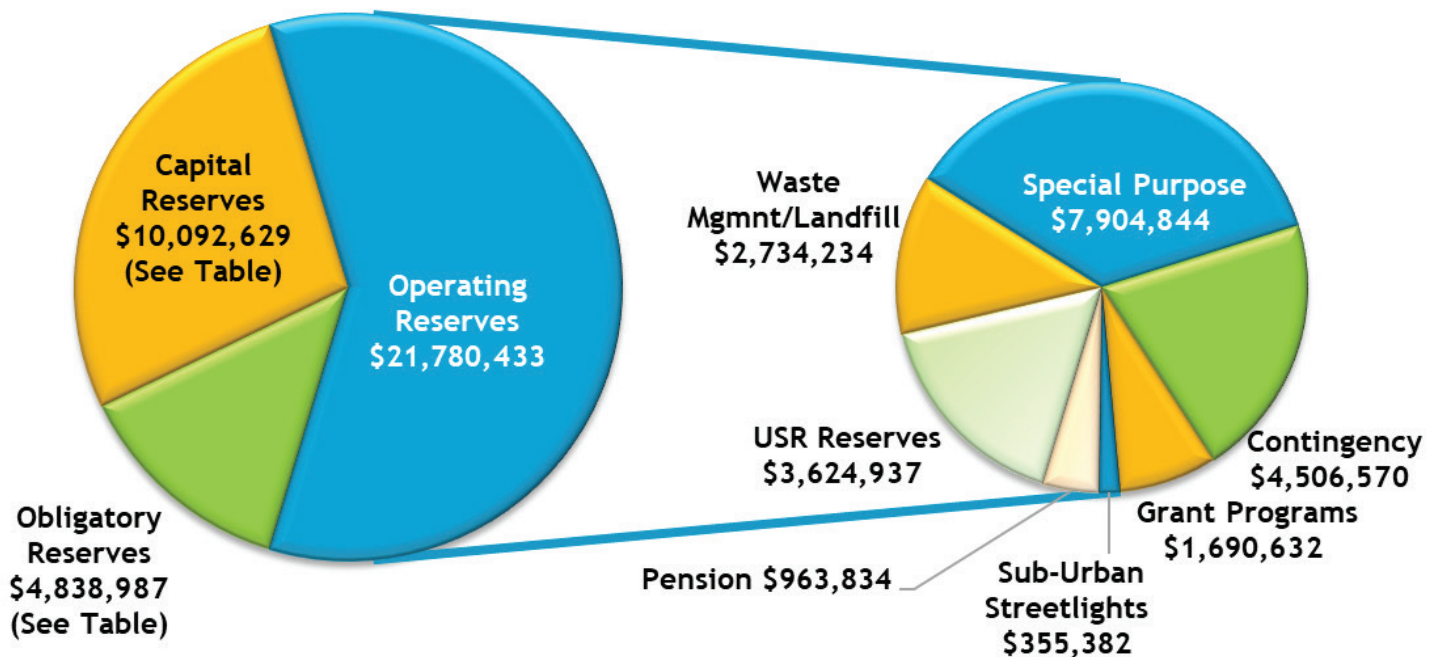
*Shubenacadie River view from the Fundy Tidal Interpretive Centre
Left: Frieze & Roy, Maitland*

RESERVES CONTINUED

The Municipality has approximately \$36.7 million in operating and capital reserves. Of this amount, \$10.1 million is set aside for capital work and \$21.8 million is being held in operating reserves. The Municipality of East Hants also has \$4.8 million in obligatory reserves, money collected specifically for open space and sewer and water infrastructure.

Each reserve fund is further broken down for specific uses. For a detailed list of Reserve Fund balances, see Page 97, Schedule of Reserve Operations. The following graph summarizes the funds:

2021/2022 RESERVES HELD FOR FUTURE USE - \$36.7M



Capital Reserves	Amount	Obligatory Reserves	Amount
Water System Infrastructure	\$ 2,545,895	Sewer Infrastructure	\$ 2,868,605
USR Capital Reserves	41,372	Water Infrastructure	1,666,409
Business Park Expenditures	2,062,807	Open Space	303,974
Canada Community Building Fund (CCBF) Funding	4,106,370		
Landfill Site Post Closure	135,301		
Other	1,200,275		
Road Paving	608		
Total	\$ 10,092,629		\$ 4,838,987

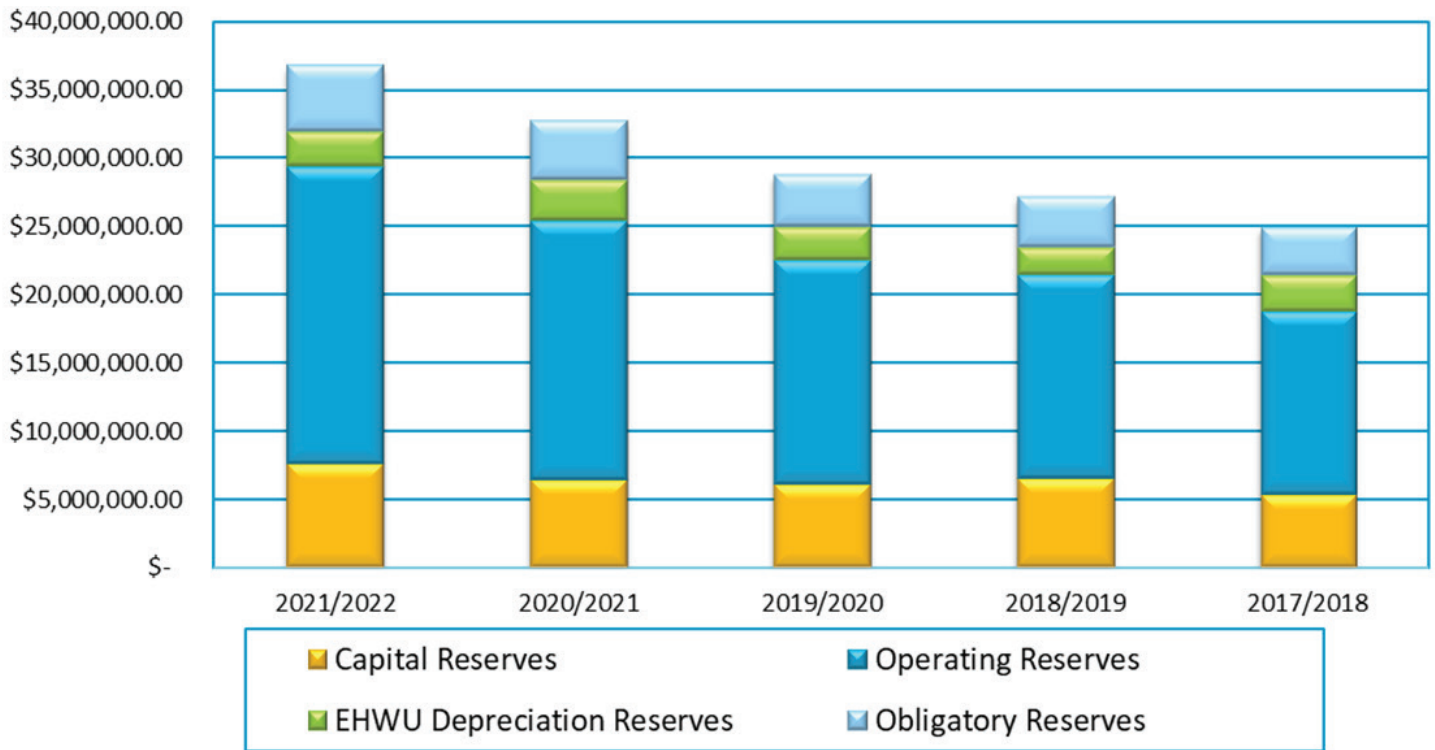
The following amount represents the final repayment to the operating contingency reserve fund:

- \$9,144 (\$46,124 in 2020/2021) will be repaid to the operating reserve fund in 2022/2023 as the residents in Shubenacadie pay off the remaining deficit of the former Shubenacadie Water Utility

RESERVES CONTINUED

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

East Hants Five-Year Reserves Comparison



TYPES OF RESERVES

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



Lantz Water Tower

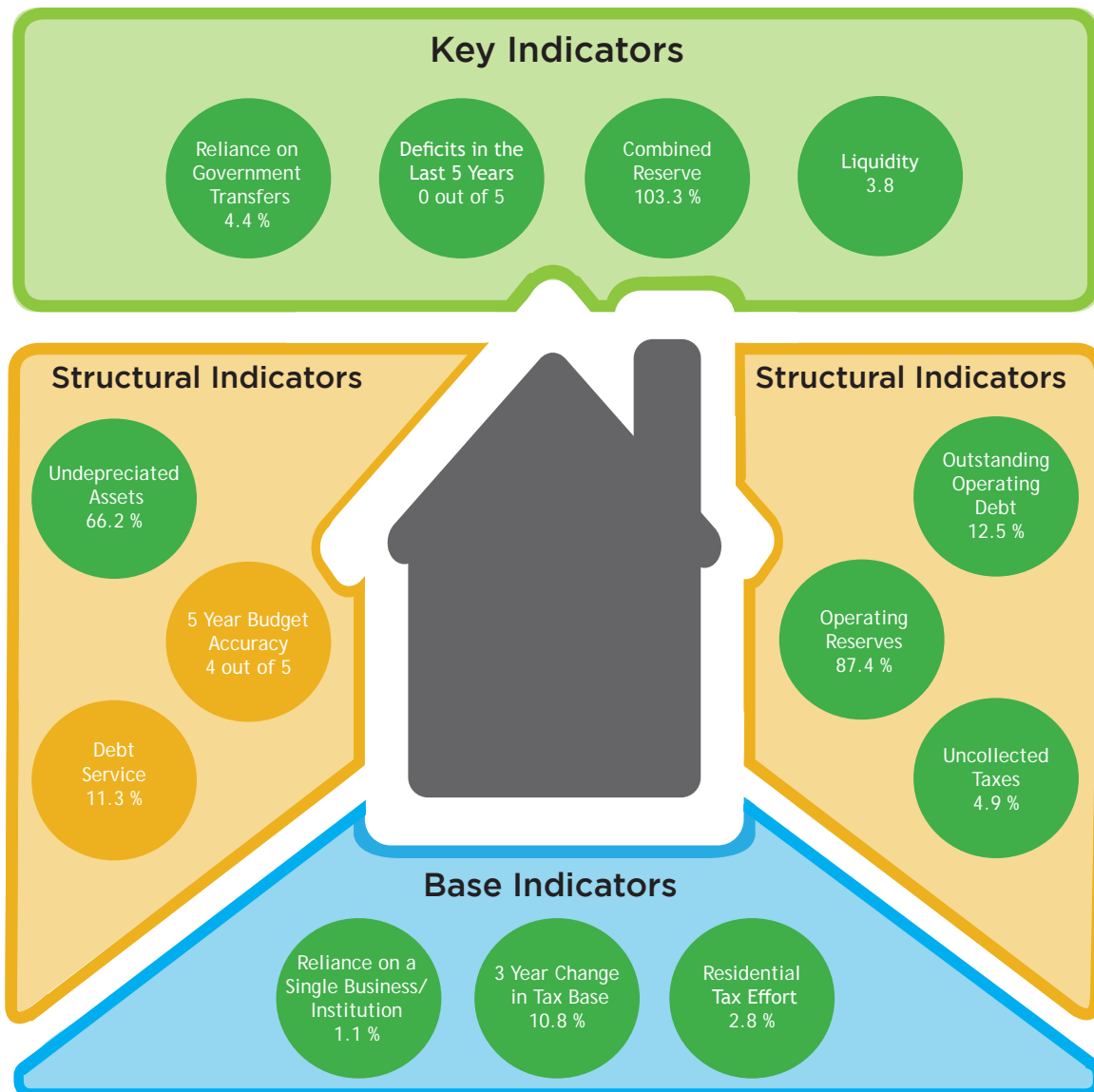
FINANCIAL CONDITION INDICATORS

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

The index was developed jointly by the Nova Scotia Government, the Union of Nova Scotia Municipalities and the Association of Municipal Administrators. Thresholds are based on jurisdictional scans, literature reviews, and municipal consultations. A **GREEN** circle around the indicator indicates low risk, **YELLOW** indicates moderate risk and **RED** indicators are a predictor of high risk situations (none below).

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

The information in this report has been calculated using East Hants data for 2019/2020 and 2020/2021, with the recommended thresholds provided by the Province. Below is a preliminary snapshot of East Hants indicators along with comments that are important to our stakeholders for understanding the results. The indicators for 2021/2022 will be calculated by the Province once the Financial Information Returns for all municipal units are filed. The detailed discussion of the results can be found on the East Hants website: easthants.ca/financial-indicators



FINANCIAL CONDITION INDICATORS CONTINUED

KEY INDICATORS

	2020/2021	2019/2020	Recommended Threshold
Reliance on Government Transfers	4.4%	1.6%	Below 15%
Deficits in the Last Five Years	0/5	0/5	0/5
Combined Reserve	103.3%	83.5%	Above 40%
Liquidity	3.8	3.7	Above 1.5

RELIANCE ON GOVERNMENT TRANSFERS (%)

The Municipality of East Hants receives government operating grants for Solid Waste Programs, Farm Property Acreage and application based funding agreements. These grants range from 1% to 2% per year of the \$33.1 million budget. This represents a low percentage of funding from government grants. The Municipality of East Hants does not receive any equalization funding from the Province.

DEFICITS IN THE LAST 5 YEARS (#)

Municipalities must prepare balanced operating budgets. Any deficits must be repaid in the following budget year. The Municipality of East Hants has not run a deficit in over 30 years. East Hants incurred surpluses for this period and is therefore assessed at a low risk.

COMBINED RESERVE (%)

The Municipality of East Hants sets aside funds each year for reserves in order to plan ahead and ensure large capital investments and operating expenditures can be met without an increased tax burden for residents. This indicator measures East Hants' combined reserve (includes operating, capital and water reserves) as a percentage of total operating and amortization costs. At 103.3% in 2020/2021, East Hants is above the target (40%) and has limited future risk by maintaining a healthy reserve balance.

LIQUIDITY (#)

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

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



Woodworth Road, Milford

FINANCIAL CONDITION INDICATORS CONTINUED

STRUCTURAL INDICATORS

	2020/2021	2019/2020	Recommended Threshold
Underpreciated Assets	66.2%	68.1%	Above 50%
Five Year Budget Accuracy	4/5	4/5	5/5
Debt Service	11.3%	10.0%	Below 10%
Outstanding Operating Debt	12.5%	14.8%	Below 25%
Uncollected Taxes	4.9%	3.5%	Below 10%
Operating Reserves	87.4%	66.3%	Above 20%

UNDEPRECIATED ASSETS (%)

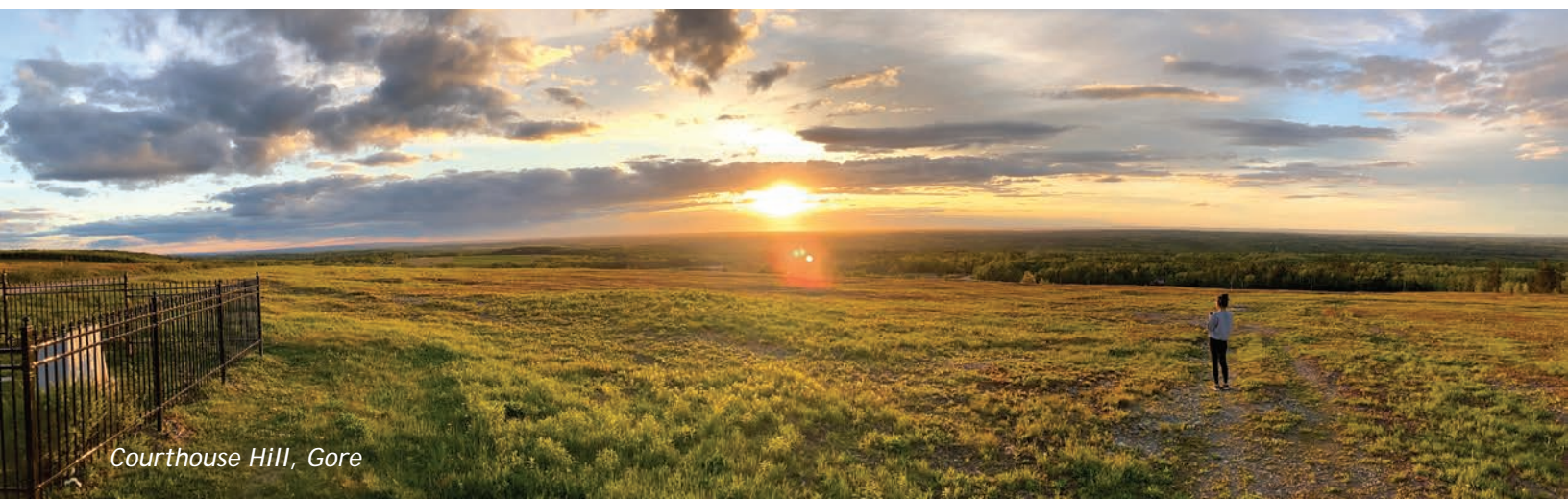
The Municipality's significant investment in infrastructure over the past few years has resulted in a higher percentage for this indicator. New infrastructure has a higher book value and a greater remaining useful life than older infrastructure. Normal depreciation will decrease this percentage each year without significant additions to capital infrastructure.

FIVE YEAR BUDGET ACCURACY (#)

The Municipality of East Hants Budgeted Accuracy indicator, as calculated, appears to be assessed at medium risk. There are several factors at play when calculating East Hants budget to actual results each year:

- The budget is prepared with offsetting funding coming from operating reserves, which is not taken into consideration when calculating this indicator
- The budget is prepared with a set percentage for Pension & Health Benefits - any remaining monies at year end are transferred to the Pension reserve to pay for plan upgrades and solvency deficits
- The budget is prepared with large projects/studies being funded from reserve (funds not raised in one year on the tax rate); any monies not spent do not have an offsetting transfer in from reserve at year end
- The actual surpluses recorded in the last few years are a result of a number of variances to budget, the large variances being in Salaries/Benefits related to maternity and other vacancies as well as the associated operating costs of those vacancies. Also affecting the budget are interest expenses relating to delayed capital projects and any variance in policing or education contracts also affect the actual numbers (East Hants budget is set prior to these transfer numbers being known usually resulting in a small percentage variance)

East Hants Council has strong budget management policies and practices. Council is engaged throughout the budget process and has strong reserves in place to fund operating and capital projects as they arise. This indicator does not always take these reserve management practices into account. All significant variances to budget are reported to the public in the annual Treasurer's Report.



Courthouse Hill, Gore

FINANCIAL CONDITION INDICATORS CONTINUED

STRUCTURAL INDICATORS CONTINUED

DEBT SERVICE (%)

The indicators around debt can be slightly misleading for a rural municipality investing heavily in urban infrastructure. The increase in the debt service ratio 2020/2021 is a result of the refinancing of debt for Lloyd E. Matheson Centre of \$2.6 million and borrowing for the completion of the Elmsdale Business Park expansion of \$1 million. These investments lead to a higher than normal (compared to other rural units) Debt Service.

OUTSTANDING OPERATING DEBT (%)

This indicator is calculated by measuring East Hants' annual borrowing amount (debt) as compared to its borrowing limit, which is 50% of the combination of taxes levied and transfers from government. At 12.5%, East Hants is comfortably below the threshold limit of 25%.

UNCOLLECTED TAXES (%)

The Municipality of East Hants has a full-time Collection Officer who actively collects through payment arrangements, tax sale and adherence to Council collection policies. The Uncollected Tax Calculation is favourable for both 2019/2020 and 2020/2021 due to the efficient collection of taxes.

OPERATING RESERVES (%)

Reserve funds are established by Council by setting aside money to help offset future financing obligations. When required, the funds are drawn upon to finance capital and operating expenditures as designated by Council. Using reserve funds to minimize tax rate fluctuations (due to significant one-time budgeted expenditures, unanticipated expenditures and revenue shortfalls) is a fundamental component of financial management for East Hants. Where the Municipality's capitalization threshold is \$10,000 and with restrictions on what capital reserves can be withdrawn for, Council has chosen to set aside the required funds for capital purchases in the operating reserve.



Railway Bridge over Nine Mile River, Elmsdale

FINANCIAL CONDITION INDICATORS CONTINUED

BASE INDICATORS

	2020/2021	2019/2020	Recommended Threshold
Reliance on a Single Business or Institution	1.1%	1.1%	Below 10%
Three Year Change in Tax Base	10.8%	9.0%	3% or Above
Residential Tax Effort	2.8%	2.7%	Below 4%

RELIANCE ON A SINGLE BUSINESS OR INSTITUTION (%)

The ratio for reliance on a single business is low due to the variation of industry represented in East Hants, the large amount of farm and forest lands and significant residential assessment. This indicator is favourable for East Hants for both 2019/2020 and 2020/2021.

THREE YEAR CHANGE IN TAX BASE (%)

The Municipality of East Hants has a higher percentage for this indicator due to the high rate of assessment growth. Overall, the Three Year Change in Tax Base indicates that property assessments are increasing at a greater rate than inflation.

RESIDENTIAL TAX EFFORT (%)

The ratio for both 2019/2020 and 2020/2021 meets the threshold set by the Province. East Hants tax effort for both years are higher than the rural average because East Hants provides urban services such as wastewater, hydrants, sidewalks and streetlights to five communities in East Hants, thus resulting in a higher tax expense per dwelling unit. Although our median household income is higher than the rural median household income (\$72,898 vs. \$57,294), the higher tax burden from services results in a higher percentage for this indicator.



MUNICIPAL GRANT PROGRAM

INVESTING IN OUR COMMUNITY

The Municipal Grant Program supports several non-profit community groups in the delivery of their programs and services. The following table expands on the overall grant information in the Investing in Our Community section of the Annual Report (see Page 31). The details of all grants issued by Council in 2021/2022 are:

Recipient	Cost Covered	Amount
Annual Maintenance Grants for Municipally Owned Properties:		
East Hants Museum Society (Tin Smith)	2021/2022 Annual maintenance at Tin Smith Shop	\$ 11,000
Walton Area Development Association	2021/2022 Annual maintenance at Walton Lighthouse	4,000
Sub-Total		\$ 15,000
Annual Staffing Grants for Municipally Owned and/or Leased Tourism Properties:		
East Hants Museum Society	2021/2022 Staffing Grant	\$ 3,000
Walton Area Development Association	2021/2022 Staffing Grant	3,000
Sub-Total		\$ 6,000
Beautification Grant		
Admiral Rock Memorial Association	Beautification Grant	\$ 250
Beth Ouellette	Beautification Grant	110
East Noel Heritage	Beautification Grant	500
Elmsdale Beautification Society	Beautification Grant	1,500
Enfield in Bloom	Beautification Grant	7,000
Lantz Recreation Society	Beautification Grant	4,300
Maitland Volunteer Fire Auxillary	Beautification Grant	250
Noel New Horizons Rising Tides	Beautification Grant	1,000
Royal Canadian Legion Branch #166	Beautification Grant	500
Sandy Hill Cemetery Society	Beautification Grant	1,000
St. Paul's Anglican Church	Beautification Grant	250
Tennecape Community Hall	Beautification Grant	500
Sub-Total		\$ 17,160
Charitable Organization Tax Exemptions:		
Anglican Church	2021/2022 Taxes Bylaw F-400	\$ 1,120
C W Saunders Lodge Hall 125	2021/2022 Taxes Bylaw F-400	1,771
Community Hall Noel	2021/2022 Taxes Bylaw F-400	1,833
Community Hall Upper Rawdon	2021/2022 Taxes Bylaw F-400	2,980
Corridor Community Options	2021/2022 Taxes Bylaw F-400	24,310
East Gore Community Club	2021/2022 Taxes Bylaw F-400	3,263
East Hants Arena Association (Sportsplex)	2021/2022 Taxes Bylaw F-400	121,617
East Hants Historical Society	2021/2022 Taxes Bylaw F-400	921
East Noel Community Club	2021/2022 Taxes Bylaw F-400	835
East Walton Community Hall	2021/2022 Taxes Bylaw F-400	1,105
Enfield & District Lion's Club Association	2021/2022 Taxes Bylaw F-400	2,675
Gore District Volunteer Fire Department	2021/2022 Taxes Bylaw F-400	2,382

Recipient	Cost Covered	Amount
Hall Foresters Maitland	2021/2022 Taxes Bylaw F-400	\$ 1,152
Hall Northfield	2021/2022 Taxes Bylaw F-400	372
Hants North Community Food Bank	2021/2022 Taxes Bylaw F-400	2,538
Lantz Recreation Society	2021/2022 Taxes Bylaw F-400	3,258
Maitland & District Development Association	2021/2022 Taxes Bylaw F-400	1,253
Milford Recreation Association	2021/2022 Taxes Bylaw F-400	9,845
Minasville Community Centre	2021/2022 Taxes Bylaw F-400	1,409
Municipality of East Hants - Enfield Earth Keepers	2021/2022 Taxes Bylaw F-400	2,031
Municipality of East Hants leased to E.H. Horne School Preservation Society	2021/2022 Taxes Bylaw F-400	6,380
Municipality of East Hants Lot 90-1 Highway #2, Milford	2021/2022 Taxes Bylaw F-400	170
Nine Mile River & District Volunteer Fire Department	2021/2022 Taxes Bylaw F-400	384
Northern Hants Benevolent	2021/2022 Taxes Bylaw F-400	3,112
Rainbow Community Club Hall	2021/2022 Taxes Bylaw F-400	3,513
Shubenacadie Community Development Association	2021/2022 Taxes Bylaw F-400	2
Shubenacadie Hall & Grounds	2021/2022 Taxes Bylaw F-400	4,849
Stanley & Mosherville Hall Association	2021/2022 Taxes Bylaw F-400	855
Stanley Sport Aviation Association	2021/2022 Taxes Bylaw F-400	1,950
Tennecape Community Club	2021/2022 Taxes Bylaw F-400	1,212
The CHArt Society	2021/2022 Taxes Bylaw F-400	4,677
Tot's Academy Child Care Society	2021/2022 Taxes Bylaw F-400	13,317
Trustees Clarksville	2021/2022 Taxes Bylaw F-400	390
Trustees of N M R Community Hall	2021/2022 Taxes Bylaw F-400	3,730
Trustees of The Hardwood Land	2021/2022 Taxes Bylaw F-400	3,689
Uniacke Lodge No 128 A F & A M	2021/2022 Taxes Bylaw F-400	2,496
Upper Nine Mile River Hall Association	2021/2022 Taxes Bylaw F-400	3,032
Water Utility East Hants	2021/2022 Taxes Bylaw F-400	204,108
Sub-Total		\$ 444,536
Community Grants:		
3rd Carter Girl Guides/Pathfinders	Fee assistance for On Tree activity	\$ 300
CHArt	Insurance	1,500
Corridor Minor Baseball Association	Host of the U15 AAA Atlantic's	250
East Hants Crime Prevention Association	Parade Insurance (Christmas Parade)	500
East Hants Minor Hockey Association	Registration Software	1,000
East Hants Tennis Club	Pickleball start up equipment	1,000
East Hants Family Resource Centre	Fall Harvest Dinner and Insurance	1,750
East Hants Horne School Preservation Society	Electrical for Fire Panel	1,500
Enfield Elmsdale Lions Club	Insurance	1,500
Enfield in Bloom	Maintenance of Village Square	1,500
Hants North Baseball Association	Travel to U18 Baseball Atlantic's in Saint John NB	275
Hants North Baseball Association	Grant based on Council Motion C11(197)	3,136

Recipient	Cost Covered	Amount
Hardwoodlands Community Centre	Insurance	\$ 705
Landar Holdings	Grant based on Council Motion C10(36)	4,391
Lantz Recreation Society	Insurance	1,500
M&M Recreation Association	Soil & Infield Repairs	1,500
Milford Recreation Association	Ground maintenance	1,500
Mount Uniacke Mustangs Fastpitch Assoc.	Insurance	895
Nine Mile River Association	Tools, crusher dust and drainage pipe	1,500
Off Leash East Hants	Insurance/Lawn maintenance	1,500
Rawdon Gold Mines Community Hall	Insurance	719
Shubenacadie Community Development Assoc.	Insurance	1,350
Shubenacadie Fire & Emergency Services	Fireworks for Community Tree lighting	250
Shubenacadie Hall & Grounds	Insurance Motion C21(345)	3,323
South Rawdon Community Hall	Heating	1,027
Sub-Total		\$ 34,371

Community COVID-19 Grants:

Centre Rawdon Community Hall	2021/2022 COVID-19 Relief Grants	\$ 500
E.H. Horne School Preservation Society	2021/2022 COVID-19 Relief Grants	500
East Gore Community Hall	2021/2022 COVID-19 Relief Grants	2,500
East Walton Community Club	2021/2022 COVID-19 Relief Grants	500
Enfield/Elmsdale & District	2021/2022 COVID-19 Relief Grants	2,500
Gore Community Hall	2021/2022 COVID-19 Relief Grants	2,500
Hants North Recreation & Dev Assoc.	2021/2022 COVID-19 Relief Grants	5,000
Hardwoodlands Hall Committee	2021/2022 COVID-19 Relief Grants	2,500
Lantz Recreation Society	2021/2022 COVID-19 Relief Grants	500
Maitland Volunteer Fire Dept. Auxillary	2021/2022 COVID-19 Relief Grants	2,500
Milford Recreation Association	2021/2022 COVID-19 Relief Grants	10,000
Minasville Community Hall	2021/2022 COVID-19 Relief Grants	500
NMR Community Club	2021/2022 COVID-19 Relief Grants	2,000
NMR Community Hall	2021/2022 COVID-19 Relief Grants	500
Noel Volunteer Fire Department	2021/2022 COVID-19 Relief Grants	500
Rainbow Community Club	2021/2022 COVID-19 Relief Grants	500
Rawdon Fire Hall	2021/2022 COVID-19 Relief Grants	500
Rawdon Gold Mines Hall	2021/2022 COVID-19 Relief Grants	500
Rising Tides New Horizon	2021/2022 COVID-19 Relief Grants	500
Stanley / Mosherville Community Hall	2021/2022 COVID-19 Relief Grants	500
Tennecape Community Hall	2021/2022 COVID-19 Relief Grants	2,500
Upper Nine Mile River Community Hall	2021/2022 COVID-19 Relief Grants	2,500
Walton Community Hall	2021/2022 COVID-19 Relief Grants	2,500
Sub-Total		\$ 43,000

Community Partnership Grants:

Corridor Community Options	Grant 2021/2022 CM C21(18)	\$ 15,000
East Hants Community Rider	Grant 2021/2022 CM C21(18)	15,000
East Hants Family Resource Centre	Grant 2021/2022 CM C21(18)	10,000
East Hants Historical Society	Grant 2021/2022 CM C21(18)	15,468

Recipient	Cost Covered	Amount
Community Partnership Grants:		
East Hants Sport Heritage Society	Grant 2021/2022 CM C21(18)	\$ 5,000
Kids Action	Grant 2021/2022 CM C21(18)	10,000
Seniors Safety Programs Assoc of Hants Co.	Grant 2021/2022 CM C21(18)	20,000
VON Colchester East Hants	Grant 2021/2022 CM C21(18)	10,000
Youth Links	Grant 2021/2022 CM C21(18)	6,000
Sub-Total		\$ 106,468
COVID-19 Restart Funding:		
East Hants Arena Association (Sportsplex)	Federal COVID-19 Restart Operational Funding	\$ 270,770
Sub-Total		\$ 270,770
District Recreation Funding:		
Anglican Christ Church Lantz	Window replacement in Recreation Area	\$ 3,535
EH Horne School Preservation Society	Ceiling repairs/flooring/repairs to concrete stairs	7,974
Enfield District School PTA	Outdoor learning structure	9,799
Hardwoodlands Community Centre	Window replacement/paint/repair water damage	14,411
Lantz Recreation Society	Repairs to ball field canteen	9,000
M & M Recreation	Parking lot repairs	3,036
Milford Recreation Association	Trail repairs and upgrades	16,632
Shubenacadie Community Dev. Assoc.	McCoul Park upgrades & generator	235
Shubenacadie District Home & School	Playground	6,598
Uniacke Masonic Lodge	Heat pump install	735
Uniacke Volunteer Fire Department	Trail upgrades and heat hall upgrades	16,081
Sub-Total		\$ 88,035
Dr. J. T. Snow Bursary:		
Hants East Rural High School	High school bursary	\$ 1,000
Hants North Rural High School	High school bursary	1,000
Windsor & Area Education Fund Association (Avon View High School)	High school bursary	1,000
Sub-Total		\$ 3,000
EMO Grants:		
East Hants Ground Search & Rescue	2021/2022 annual operating grant	\$ 28,000
East Hants Special Hazards Response Unit	2021/2022 annual operating grant	6,667
Sub-Total		\$ 34,667
Fire Department Annual Operating Grants:		
Gore Volunteer Fire Department	2021/2022 annual operating grant	\$ 9,821
Kennetcook Volunteer Fire Department	2021/2022 annual operating grant	9,821
Maitland & District Volunteer Fire Department	2021/2022 annual operating grant	9,821
Noel & District Volunteer Fire Department	2021/2022 annual operating grant	9,821
Rawdon & District Volunteer Fire Department	2021/2022 annual operating grant	9,821
Walton Volunteer Fire Department	2021/2022 annual operating grant	9,821
Sub-Total		\$ 58,926

Recipient	Cost Covered	Amount
Fire Department Capital Grants:		
Walton Volunteer Fire Department	Rescue Boat	\$ 70,000
Sub-Total		\$ 70,000
General Government Grants:		
Caring & Sharing Food Bank	Supplies per Council Motion C21(346)	\$ 1,000
Corridor Community Options	Expansion Project per Council Motion C19(23)	200,000
East Hants Crime Prevention (COP)	General Government Grant 2021/2022 CM C21(346)	825
Hants County Christmas Angels Society	General Government Grant 2021/2022 CM C21(346)	1,000
Hants County Exhibition	General Government Grant 2021/2022 CM C21(47)	500
Hants North Food Bank	General Government Grant 2021/2022 CM C21(346)	1,000
Indian Brook Food Bank	General Government Grant 2021/2022 CM C21(346)	1,000
Kids Action Program	General Government Grant 2021/2022 CM C21(346)	1,000
Shumilacke Food Bank	General Government Grant 2021/2022 CM C21(346)	1,000
Uniacke Wish Givers	General Government Grant 2021/2022 CM C21(346)	1,000
Sub-Total		\$ 208,325
Heritage Incentive Program:		
West Gore Cemetery Group	Headstone cleaning	\$ 2,000
Charles Burns	Replace 5 windows/door at 39 Maple St, Maitland	2,000
Church of the Holy Spirit	Painting church exterior	2,000
Sub-Total		\$ 6,000
Municipal Tax Assistance Program:		
Various	Individual tax assistance based on MTAP Council policy	\$ 91,154
Sub-Total		\$ 91,154
Provincial Recreation Grants:		
Lantz Recreation Society	Recreation Grant	\$ 13,225
Milford Recreation Association	Recreation Grant	210,714
Walton Shore Fire Department	Recreation Grant	5,635
Sub-Total		\$ 229,574
Recreation Access Program:		
Various	Individual program assistance based on Recreation Access Council policy	\$ 1,338
Sub-Total		\$ 1,338
Tourism Grants:		
CHArt Society	Tourism	\$ 4,000
East Hants Historical Society	Tourism	12,000
East Noel Heritage Schoolhouse	Tourism	4,000
Maitland District Development Association	Tourism	13,000
Walton Area Development Association	Insurance and Staffing	7,858
Sub-Total		\$ 40,858
Grand Total		\$ 1,769,182

CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2022



Burntcoat Head Park



Consolidated Financial Statements

The Municipality's financial statements have been prepared by Management in accordance with the provincial Financial Reporting and Accounting Manual and the reporting standards set by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants Canada (CPA Canada). The financial statements have been audited by Deloitte who have expressed their opinion that these statements present fairly, in all material aspects, the financial position of East Hants as at March 31, 2022.

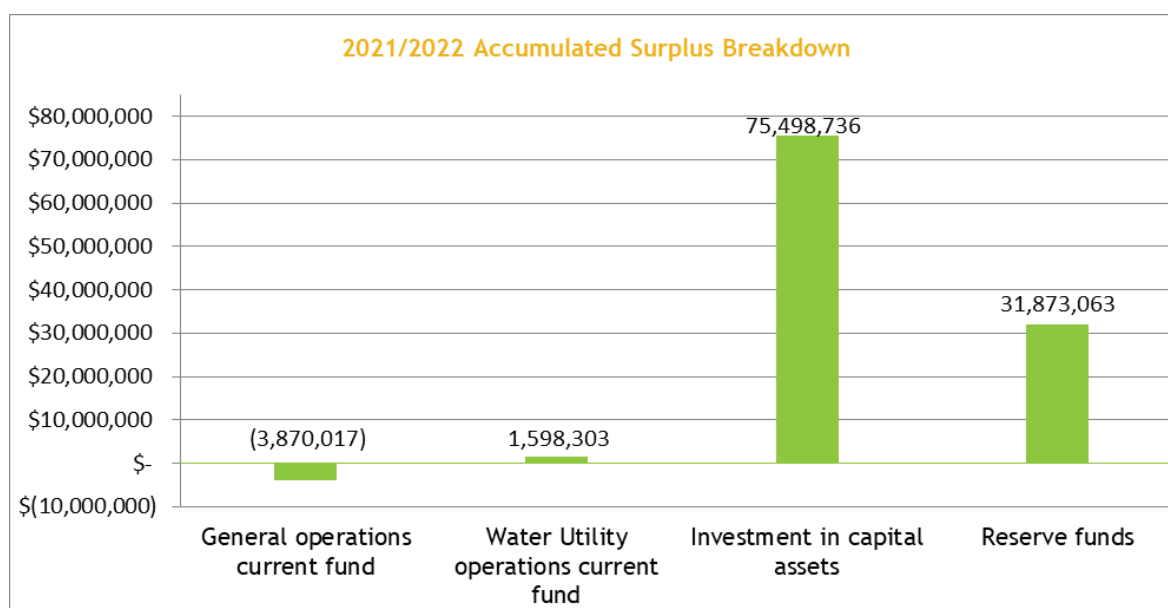
Management is responsible for such internal controls as determined necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error. The Audited Financial Statements are available on the Municipal website at easthants.ca.

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

Consolidated Statement of Financial Position

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

As a result of the significant investment in tangible capital assets, there is a large accumulated surplus (\$105.1M) and net debt has been recovered through future tax revenues (see Statement of Changes in Net Assets/Debt). The following table shows a breakdown of the accumulated surplus by fund.



Consolidated Statement of Operations

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

The Consolidated Statement of Operations shows an annual surplus for the year of \$10,087,861 with a budgeted surplus of \$5,615,009. The variance of \$4,472,852 is accounted for as follows:

Description	Amount
Variance from Budget to Actual - Consolidated Surplus	
General tax rate variance as per the General Operations section	\$ 2,476,003
Urban service tax rate variance as per the Urban Service Rate section	71,168
Transfers (See below)	1,348,507
Net gain on the sale/disposal of Municipal assets	737,717
Pension adjustment for the unamortized actuarial loss (Note 10 Financial Report)	(532,374)
Landfill liability adjustment based on PSAS requirements	47,179
Non-Urban Streetlights, variance to budgeted surplus	2,783
Water Utility variance as per the Water Utility section	87,211
Interest earned on capital reserves	267,378
Principal payments General Fund - Local Improvement - John Murray Drive (Provincial)	(12,600)
Principal payments General Fund - Lantz Fire Department Recoverable	(20,120)
Net Variance from Budget to Actual	\$ 4,472,852

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

Description	Amount
Pension surplus - Budget pension expense at 10.5% (GTR \$175,841 & USR \$11,035)	\$ 186,876
Pension Special Payments	(153,812)
Fire Department - Rural Fire Capital Assistance Fund	(70,000)
Professional Fees/Contracts - as per Council policy, transfer unspent funds to reserve	15,372
Grants - as per Council policy, transfer unspent funds to reserve	119,509
Projects carried forward to 2022/2023	554,059
Other variances affecting to (from) reserves (legal fees, contracts, computer support, etc)	696,504
Total Transfers	\$ 1,348,507

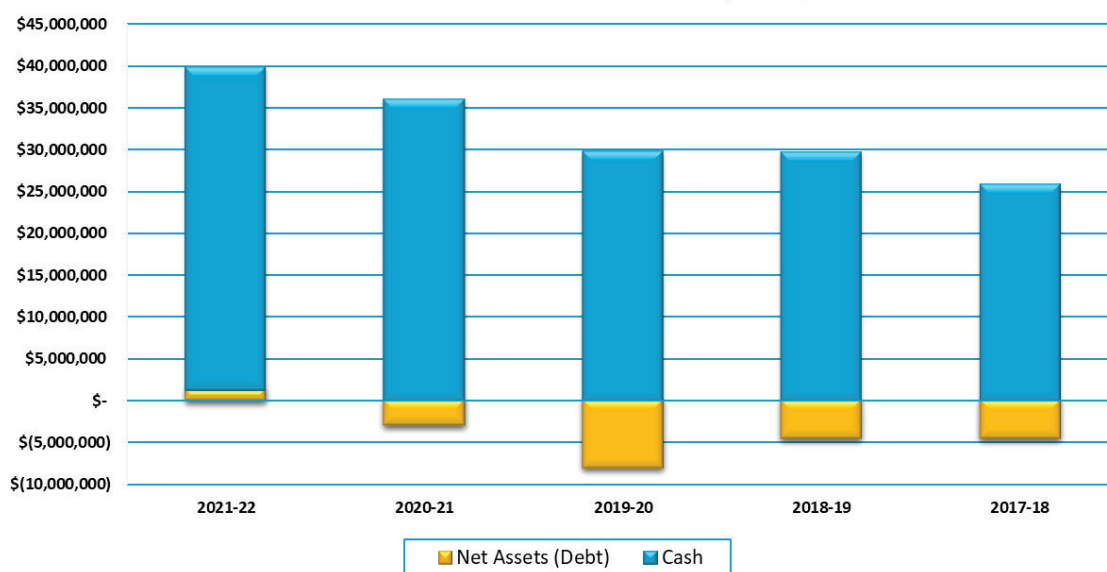
Statement of Changes in Net Assets (Debt)

The statement is unique to PSAS reporting; the statement outlines the changes in net assets (debt) as a result of annual operations, tangible capital asset transactions and changes in other non-financial assets (pre-paid expenses and inventories). East Hants continues to strengthen its financial position with a focus on reducing its net debt. Since 2016, East Hants has reduced its net debt by \$12.2 million while intensifying attention to infrastructure renewal including the addition of the East Hants Sportsplex.

Statement of Cash Flow

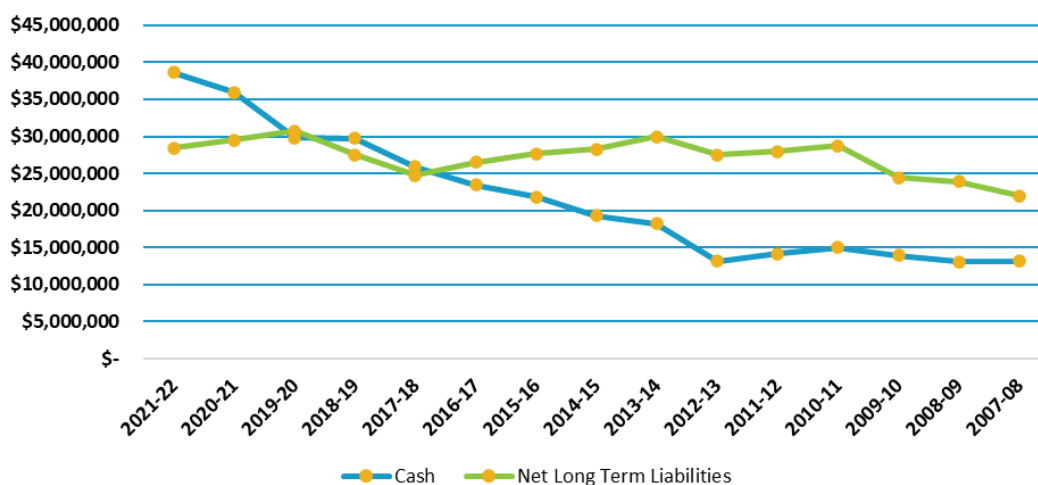
The Statement of Cash Flow reports changes in cash and cash equivalents resulting from operating activity and shows how the Municipality financed its activities during the year and met its cash requirements. East Hants values fiscal responsibility and as such has a reserve program; including reserve balance, as of 2022, the consolidated cash balance is \$38.6 million.

5 Year Cash vs. Net Assets (Debt)



As of March 31, 2022, East Hants' consolidated cash balance (\$38.6 million) is higher than its total long-term liabilities (\$28.4 million) and it reiterates the organization's goal to reduce debt and demonstrate overall fiscal responsibility, as shown in the below graph:

15 Year Cash & Net Long Term Liabilities Trend



MARCH 31, 2022 - CONSOLIDATED FINANCIAL STATEMENTS

Municipality of the District of East Hants

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March 31, 2022

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Municipality of the District of East Hants
 Consolidated Statement of Financial Position
 As at March 31, 2022

	2022	2021
FINANCIAL ASSETS		
Cash (Note 2)	\$ 38,613,721	\$ 35,973,957
Taxes and water rates receivable (Note 3)	1,856,586	2,008,546
Accounts receivable (Note 4)	2,756,624	1,573,688
	<u>43,226,931</u>	<u>39,556,191</u>
LIABILITIES		
Accounts payable and accrued liabilities (Note 5)	2,533,447	2,188,063
Deferred revenue - general (Note 6)	2,442,796	3,257,938
Deferred revenue - obligatory reserve (Note 7)	4,838,988	4,378,130
Employee future benefits (Note 10 & 11)	3,380,830	2,839,473
Tax sale surplus	369,200	369,200
Long-term liabilities (Note 9)	28,421,855	29,476,127
	<u>41,987,116</u>	<u>42,508,931</u>
NET ASSETS (DEBT)	<u>1,239,815</u>	<u>(2,952,740)</u>
NON FINANCIAL ASSETS		
Net tangible capital assets (Note 8)	97,482,038	94,541,267
Work in progress (Note 8)	5,994,400	1,096,027
Inventory and prepaid expenses	383,832	368,953
	<u>103,860,270</u>	<u>96,006,247</u>
ACCUMULATED SURPLUS (Note 13d)	<u>\$ 105,100,085</u>	<u>\$ 93,053,507</u>

Contingency (Note 16)

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

Eleanor Rouletou Warden

Kp Clerk

Municipality of the District of East Hants
Consolidated Statement of Operations
Year Ended March 31, 2022

	2022 Budget (Unaudited - Note 17)	2022 Actual	2021 Actual
Revenues			
Property taxes (Note 14)	\$ 28,977,727	\$ 30,433,728	\$ 28,904,003
Grants in lieu of taxes	224,052	220,453	215,592
Sale of services	1,643,100	2,952,945	1,378,621
Other revenue from own sources	590,170	1,124,214	889,475
Unconditional transfers from other governments	188,119	236,751	266,808
Conditional transfers from federal or provincial government	289,972	1,292,142	1,096,917
Government grants	3,055,981	3,055,981	1,296,813
Development and other contributions applied	4,278,889	4,053,889	151,479
Water utility	2,259,935	2,290,632	2,308,191
Total Revenues	41,507,945	45,660,735	36,507,899
Expenses			
General government services	7,024,970	6,513,366	6,218,553
Protective services	7,806,788	7,945,058	7,423,695
Education services (Note 14)	5,682,878	5,682,864	5,487,396
Social services (Note 14)	67,100	92,697	60,755
Transportation services	2,314,736	2,331,139	2,041,286
Environmental health services	5,154,897	4,975,815	4,692,483
Environmental development services	1,552,709	787,867	274,353
Recreation and cultural services	3,857,445	4,938,232	3,488,745
Water utility	2,431,413	2,305,836	2,305,773
Total Expenses	35,892,936	35,572,874	31,993,039
Annual Surplus (Deficit)	5,615,009	10,087,861	4,514,860
Accumulated Surplus, Beginning of Year	93,053,507	93,053,507	88,538,647
Adjustment for Sportsplex Asset (Note 18)	-	1,958,717	-
Accumulated Surplus, End of Year	\$ 98,668,516	\$ 105,100,085	\$ 93,053,507

Municipality of the District of East Hants
 Consolidated Statement of Changes in Net Assets (Debt)
 Year Ended March 31, 2022

	2022 Budget (Unaudited - Note 17)	2022 Actual	2021 Actual
Annual Surplus (Deficit)	\$ 5,615,009	\$ 10,087,861	\$ 4,514,860
Tangible Capital Assets and Work-in-Progress			
Acquisition of tangible capital assets and work-in-progress	(14,978,709)	(10,149,938)	(3,540,157)
Amortization of tangible capital assets	3,799,493	3,799,494	3,745,108
Net gain on sale of tangible capital assets	(737,717)	(737,717)	(998,200)
Proceeds on sale of tangible capital assets	1,207,734	1,207,734	1,279,276
	<u>(10,709,199)</u>	<u>(5,880,427)</u>	<u>486,027</u>
Other Non-Financial Assets			
(Increase) decrease in inventory and prepaid expenses	-	(14,879)	18,842
Decrease in Net Debt	(5,094,190)	4,192,555	5,019,729
Net Debt, Beginning of Year	(2,952,740)	(2,952,740)	(7,972,469)
Net Assets (Debt), End of Year	<u>\$ (8,046,930)</u>	<u>\$ 1,239,815</u>	<u>\$ (2,952,740)</u>

Municipality of the District of East Hants
Consolidated Statement of Cash Flow
Year Ended March 31, 2022

	2022	2021
Operating Transactions		
Annual surplus	\$ 10,087,861	\$ 4,514,860
Add amortization of tangible capital assets	3,799,494	3,745,108
Net gain on sale of tangible capital assets	(737,717)	(998,200)
	<u>13,149,638</u>	<u>7,261,768</u>
Changes in Non-Cash Assets and Liabilities		
(Decrease) increase in accounts receivable	(1,182,936)	1,505,025
Decrease in taxes receivable	151,960	98,974
Increase (decrease) in accounts payable and accruals	345,384	(1,963,439)
Decrease in tax sale surplus	-	(45,136)
(Decrease) increase in deferred revenue	(354,284)	2,355,391
Increase in employee benefits/other obligations	541,357	447,322
(Increase) decrease in inventory and prepaid expenses	(14,879)	18,842
	<u>(513,398)</u>	<u>2,416,979</u>
Net Change in Cash From Operations	<u>12,636,240</u>	<u>9,678,747</u>
Financing Transactions		
Long-term liabilities issued (Note 9e)	2,958,615	3,672,530
Long-term liabilities retired (Note 9c)	(4,012,887)	(4,952,185)
	<u>(1,054,272)</u>	<u>(1,279,655)</u>
Capital Transactions		
Acquisition of tangible capital assets and work-in-progress	(10,149,938)	(3,540,157)
Proceeds on sale of tangible capital assets	1,207,734	1,279,276
	<u>(8,942,204)</u>	<u>(2,260,881)</u>
Increase in Cash Position	<u>2,639,764</u>	<u>6,138,211</u>
Cash Position, Beginning of Year	<u>35,973,957</u>	<u>29,835,746</u>
Cash Position, End of Year	<u>\$ 38,613,721</u>	<u>\$ 35,973,957</u>

1. **Significant Accounting Policies**

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

a) **Reporting Entity**

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

- General Operating and Capital
- Water Utility Operating and Capital

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

b) **Fund Accounting**

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

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

c) **Revenue and Expenditure Recognition**

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

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

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

d) **Tangible Capital Assets**

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

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

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

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

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

e) **Deferred Revenue**

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

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

f) **Government Contributions**

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

g) **Investment Income**

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

1. Significant Accounting Policies (Continued)

h) **Employee Future Benefits**

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

i) **Budget Figures**

Council completes separate budget reviews for its operating, water utility and capital budgets each year. The approved operating and water utility budget for 2022 is reflected on the Schedule of Current Fund Municipal Operations and Schedule of Current Fund Water Utility. For capital spending, budgets are set for individual projects and funding for these activities is determined annually and made by transfers from reserve funds, transfers from the operating/water utility funds, by the application of applicable grants, other funds available and by debt financing. As many capital projects are carried out over one or more years, it is not practical to present annualized budget information on the Schedule of Capital Fund Operations.

j) **PSAS Budget**

The consolidated financial statements include an unaudited PSAS budget.

With the exception of the water utility budget, amortization and the gain/loss on the sale of assets were not contemplated during the development of the budget and, as such, have been included using actual figures for the budget value.

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

k) **Use of Estimates**

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

l) **Segmented Information**

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

1. Significant Accounting Policies (Continued)

I) Segmented Information (Continued)

The major segments are as follows:

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

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

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

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

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

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

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

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

Water Utility: Activities related to the operations of the East Hants Water Utility, a 2,908 (2021 - 2,868) customer utility that operates two modern water treatment plants and related infrastructure.

2. Cash

Cash is comprised of:

	<u>2022</u>	<u>2021</u>
Bank	\$ 34,172,733	\$ 31,256,123
Restricted cash (obligatory reserves)	4,440,988	4,031,130
Restricted cash (COVID-19 Funding)	-	686,704
	<u>\$ 38,613,721</u>	<u>\$ 35,973,957</u>

2. Cash (Continued)

Administered bank accounts:

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

3. Taxes and Water Rates Receivable

Taxes and water rates receivable have been recorded net of an allowance for doubtful accounts of \$31,963 (2021 - \$41,310), representing management's estimate of uncollectible accounts.

4. Accounts Receivable

The balance for accounts receivable on the consolidated Statement of Financial Position totaled \$2,756,624 (2021 - \$1,573,688). Allowance for doubtful accounts is nil for 2022 and 2021. The accounts receivable balance is comprised of the following:

	<u>2022</u>	<u>2021</u>
Amounts owing - Provincial government	\$ 640,409	\$ 360,373
Amounts owing - Federal government	795,505	409,266
Loan to Lantz Volunteer Fire Department	177,223	197,809
Local Improvement Loan	56,400	69,000
Other	1,087,087	537,240
	<u>\$ 2,756,624</u>	<u>\$ 1,573,688</u>

In 2008/2009 the Municipality loaned the Lantz Volunteer Fire Department the amount of \$370,000 as per section 66(4)(e) of the Municipal Government Act (MGA). The loan period is for 15 years and it is interest bearing at a rate that escalates from 3.10% in year one to 5.48% in year 15. At this time the loan is in good standing but the Municipality has the ability (if needed) to withhold the Fire Levy as collateral on the loan.

5. Accounts Payable and Accrued Liabilities

	<u>2022</u>	<u>2021</u>
Liability for landfill closure/post closure	\$ 135,301	\$ 182,480
Salaries and wages payable	425,568	413,647
Trade payables and accruals	1,972,578	1,591,936
	<u>\$ 2,533,447</u>	<u>\$ 2,188,063</u>

6. Deferred Revenue - General

	<u>2022</u>	<u>2021</u>
General deferred revenue	\$ 1,806,673	\$ 1,644,860
Water Utility deferred revenue	75,099	58,157
Capital deferred funding	47,597	125,217
Provincial funding - recreation projects	513,426	743,000
Federal Safe Restart Funding	-	686,704
	<u>\$ 2,442,796</u>	<u>\$ 3,257,938</u>

7. Deferred Revenue - Obligatory Reserve

	<u>2022</u>	<u>2021</u>
Sewer balance March 31, 2021	\$ 2,779,639	\$ 2,593,639
Sewer developer charges	454,087	229,537
Sewer developer interest	22,752	20,477
Transfer - Capital Projects	(387,872)	(64,014)
Sewer balance March 31, 2022	<u>\$ 2,868,606</u>	<u>\$ 2,779,639</u>
Water balance March 31, 2021	\$ 1,401,061	\$ 1,166,219
Water developer charges	430,837	226,537
Water developer interest	10,723	8,305
Transfer - Capital Projects	(176,212)	-
Water balance March 31, 2022	<u>\$ 1,666,409</u>	<u>\$ 1,401,061</u>
Green Space balance March 31, 2021	\$ 197,430	\$ 75,732
Green Space contributions	120,629	121,053
Green Space interest	1,723	645
Transfer - Capital Projects	(15,808)	-
Green Space balance March 31, 2022	<u>\$ 303,974</u>	<u>\$ 197,430</u>
Sewer Developer Charges	\$ 2,868,606	\$ 2,779,639
Water Developer Charges	1,666,409	1,401,061
Green Space Contributions	303,974	197,430
	<u>\$ 4,838,988</u>	<u>\$ 4,378,130</u>

Municipality of the District of East Hants
Notes to the Consolidated Financial Statements
Year Ended March 31, 2022

8. Tangible Capital Asset Continuity Schedule

	General Capital Assets				Infrastructure			2022 TOTAL	2021 TOTAL
	Land & Land Improvements	Buildings	Machinery & Equipment	Vehicles	Engineered Structures	Industrial Parks	Water Utilities		
Cost									
Opening Costs	\$ 5,261,338	\$ 30,824,236	\$ 4,188,915	\$ 462,142	\$ 59,131,530	\$ 8,960,625	\$ 29,768,548	\$ 1,096,027	\$ 139,693,361
Additions during year	1,047,107	12,984	168,727	37,464	4,025,688	120,775	1,810,369	5,097,281	12,320,395
Disposals & Transfers	(452,291)			(50,586)	(12,831)	-	-	(198,908)	(714,616)
Closing Costs	5,856,154	30,837,220	4,357,642	449,020	63,144,387	9,081,400	31,578,917	5,994,400	151,299,140
Accumulated Amortization									
Opening Accum. Amortization	216,731	5,396,916	2,752,002	228,206	26,452,918	2,142,497	6,866,797	-	44,056,067
Amortization in Year	77,252	1,169,816	256,994	36,393	1,568,217	234,528	456,294	-	3,799,494
Adj/Disposals - Accum Amort	-	-	-	(32,859)	-	-	-	-	(32,859)
Acc Amort - End of Year	293,983	6,566,732	3,008,996	231,740	28,021,135	2,377,025	7,323,091	-	47,822,702
Net Book Value	\$ 5,562,171	\$ 24,270,488	\$ 1,348,646	\$ 217,280	\$ 35,123,252	\$ 6,704,375	\$ 24,255,826	\$ 5,994,400	\$ 103,476,438
									\$ 95,637,294

Municipality of the District of East Hants
 Schedule of Current Fund Operations - Municipal Operations
 Year Ended March 31, 2022

9. Long-Term Liabilities

- a) Of the \$28,421,855 long-term liabilities (2021 - \$29,476,127) certain payments represent a burden on general Municipal Revenues, as they are to be recovered in future years from other sources.

	<u>2022</u>	<u>2021</u>
General revenues	\$ 10,192,468	\$ 11,278,332
Local improvement charges	56,400	72,220
Area rates	7,061,194	6,403,333
Sale of land in Business Parks	3,008,455	2,731,106
Water charges	3,106,601	3,614,326
Tenants rent	4,823,627	5,183,580
Loan to Lantz fire department	173,110	193,230
	<u>\$ 28,421,855</u>	<u>\$ 29,476,127</u>

The long-term liabilities balance above is comprised of 23 (2021 - 23) Nova Scotia Municipal Finance Corporation debentures, bearing interest at rates between 0.4% to 5.644% (2021 - 0.678% to 5.644%) and maturing at various dates between June 2022 and October 2036 (2021 - June 2021 and July 2035).

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

	<u>2022/2023</u>	<u>2023/2024</u>	<u>2024/2025</u>	<u>2025/2026</u>	<u>2026/2027</u>
Transportation	\$ 1,317,077	\$ 946,648	\$ 159,214	\$ 65,150	\$ 60,605
Environmental Development	283,991	250,392	250,625	250,872	251,135
Environmental Health	363,204	-	-	-	-
Sewers	103,332	107,230	111,387	617,978	-
Recreation	233,196	242,357	252,135	1,443,190	53,040
Buildings	361,853	363,953	366,278	368,678	371,278
Water Utilities	1,734,225	263,208	123,616	124,188	307,559
Hospital	145,600	140,268	135,894	123,679	112,409
Lantz Fire Department	21,160	151,950	-	-	-
Tourism	28,000	28,000	28,000	28,000	28,000
East Hants Aquatic Centre	400,000	400,000	400,000	400,000	400,000
Total:	<u>\$ 4,991,637</u>	<u>\$ 2,894,006</u>	<u>\$ 1,827,149</u>	<u>\$ 3,421,735</u>	<u>\$ 1,584,026</u>

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

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

	<u>2022</u>	<u>2021</u>
Principal	\$ 4,012,887	\$ 4,952,185
Interest	997,677	1,097,125
	<u>\$ 5,010,564</u>	<u>\$ 6,049,310</u>

9. Long-Term Liabilities (Continued)

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

	<u>2022</u>	<u>2021</u>
General revenues	\$ 1,943,749	\$ 4,170,731
Local improvement charges	17,360	17,601
Area rates	969,435	970,834
Sale of land in business parks	325,987	476,711
Water charges	1,754,034	413,433
	<u>\$ 5,010,564</u>	<u>\$ 6,049,310</u>

e) Total long-term liabilities assumed in 2021/2022 were as follows:

<u>Project</u>	<u>2022</u>	<u>Term & Interest Rate</u>
Mount Uniacke Business Park Expansion	\$ 525,000	15 years: 0.4%-2.809%
East Hants Sportsplex	1,326,000	15 years: 0.5%-2.677%
Enfield Water Treatment Plant Refinancing	1,107,615	10 years: 0.5%-2.259%
	<u>\$ 2,958,615</u>	

10. Employee Future Benefits

The Municipality provides certain employee benefits that require funding in future periods. Under the personnel policies of the Municipality, unused sick leave can accumulate and employees may become entitled to a cash payment when they leave the Municipality's employment. An actuarial valuation of the sick leave liability was completed as of March 31, 2020 and has been recorded in the Consolidated Statement of Financial Position as at March 31, 2022. The Municipality obtains a revised actuarial report every three fiscal years. As of March 31, 2022, the Municipality estimates this obligation to be \$303,967 (2021 - \$294,984).

11. Pension Plan

The Municipality operates a defined benefit pension plan, which provides benefits to employees upon retirement. The accrued benefit obligation as at March 31, 2022, is based on an actuarial valuation for accounting purposes as at December 31, 2019, with adjustments based on additional information provided to the actuary as of December 31, 2021. The next actuarial valuation for accounting purposes is to be prepared as of December 31, 2022. The accrued benefit obligation has changed due to, among other assumption changes, a decrease in the discount rate. All plan assets are held by various Manulife Funds.

	Estimated	Estimated
	<u>Dec. 31, 2021</u>	<u>Dec. 31, 2020</u>
Accrued Benefit Obligation	\$22,565,652	\$22,119,554
Fair Value Plan Assets	14,289,121	12,852,337
Funded Status - Plan Deficit	<u>\$ (8,276,531)</u>	<u>\$ (9,267,217)</u>

11. Pension Plan (Continued)

The significant actuarial assumptions adopted in measuring the Municipality's accrued benefit obligation as at December 31, 2021 were as follows:

	<u>Dec. 31, 2021</u>	<u>Dec. 31, 2020</u>
Expected long-term rate of return on plan assets	4.85%	6.25%
Rate of compensation increase	3.00%	3.00%
Discount rate used to determine benefit obligation	3.00%	2.75%

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

An actuarial valuation of the pension plan was performed for accounting purposes using the projected benefit method prorated on service. The unamortized actuarial loss is amortized over the expected average remaining service life ("EARSL") of the employee group; EARSL in 2022 and 2021 was 17 years.

	<u>Dec. 31, 2021</u>	<u>Dec. 31, 2020</u>
Accrued benefit obligation, net of plan assets	\$8,276,531	\$9,267,217
Unamortized actuarial loss	<u>(5,199,667)</u>	<u>(6,722,728)</u>
Benefit liability recorded in the Statement of Financial Position	<u>\$3,076,864</u>	<u>\$2,544,489</u>

During the year, the Municipality contributed \$529,037 (December 2020 - \$490,743) and the employees contributed \$268,982 (December 2020 - \$232,298) to the plan. Benefit payments for the year totaled \$880,974 (December 2020 - \$541,145).

Administrative fees paid during the year totaled \$16,476 (2021 - \$12,935); Plan Valuation costs were \$3,715 (2021 - \$7,629).

12. Solid Waste Management Facilities Liabilities

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

The liability of \$135,301 (2021 - \$182,480) is felt to approximate the present value of post closure costs of the site in accordance with current regulations and has been reported on the Consolidated Statement of Financial Position within accounts payable and accrued liabilities. Costs relating to the post closure of this site include cost for maintenance of sedimentation ponds and testing of the monitoring wells on the site for 30 years after closure. Closure/post closure costs include managements' best estimates of what those costs will be, based on input from engineers on staff. Some costs are projected at an inflation rate of 0.1%. All costs are discounted using a rate of 6%.

The liability for closure/post closure has been fully funded.

Municipality of the District of East Hants
 Schedule of Current Fund Operations - Municipal Operations
 Year Ended March 31, 2022

13. Municipal Fund Balances

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

	<u>2022</u>	<u>2021</u>
Long term liabilities to fund Hospital	\$ (657,853)	\$ (693,783)
Long term liabilities to fund Sportsplex	-	(2,130,287)
Unfunded pension liability	(3,076,863)	(2,544,489)
Landfill liability funded by reserves	(135,301)	(182,480)
	<u>\$ (3,870,017)</u>	<u>\$ (5,551,039)</u>
Water utility operation	1,598,303	1,719,426
	<u>\$ (2,271,714)</u>	<u>\$ (3,831,613)</u>

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

	<u>2022</u>	<u>2021</u>
Tangible capital assets	\$ 97,482,038	\$ 94,541,267
Work in progress	5,994,400	1,096,027
Long term financing overage (shortage)	(443,209)	(659,171)
Long term liabilities capital	(27,534,493)	(26,389,825)
	<u>\$ 75,498,736</u>	<u>\$ 68,588,298</u>

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

	<u>2022</u>	<u>2021</u>
Working funds	\$ 21,780,433	\$ 19,044,045
Replacement of equipment/assets	9,957,329	9,070,297
Landfill closure/post closure liability	135,301	182,480
	<u>\$ 31,873,063</u>	<u>\$ 28,296,822</u>

Municipality of the District of East Hants
 Schedule of Current Fund Operations - Municipal Operations
 Year Ended March 31, 2022

13. Municipal Fund Balances (Continued)

d) Consolidated Accumulated Surplus:

	<u>2022</u>	<u>2021</u>
Current fund	\$ (2,271,714)	\$ (3,831,613)
Capital asset fund	75,498,736	68,588,298
Reserve fund	31,873,063	28,296,822
	<u>\$ 105,100,085</u>	<u>\$ 93,053,507</u>

14. Taxation

	<u>2022</u>	<u>2021</u>
Taxation from real property	\$ 30,433,728	\$ 28,904,003
Less: Taxation collected to pay mandatory provincial taxes for:		
Education Services	(5,682,864)	(5,487,396)
Social Services	(92,697)	(60,755)
Corrections	(292,216)	(291,481)
Net taxes available for municipal purposes	<u>\$ 24,365,951</u>	<u>\$ 23,064,371</u>

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

	<u>Stipend/Salary</u>	<u>Expenses</u>	<u>Total</u>
Council			
Warden Eleanor Roulston	\$ 59,139	\$ 2,275	\$ 61,415
Sandra Garden-Cole	29,086	735	29,820
Norval Mitchell	32,683	1,584	34,267
Eldon Hebb	29,086	735	29,820
Ian Knockwood	29,508	735	30,243
Keith Rhyno	29,936	735	30,670
Wayne Greene	30,360	735	31,094
John A. MacDonald	14,165	299	14,464
Walter Tingley	10,144	269	10,413
Michael Perry	30,360	735	31,094
Elie Moussa	30,784	735	31,518
Tom Isenor	29,086	735	29,820
Chief Administrative Officer*	177,487	6,285	183,773
	<u>\$ 531,822</u>	<u>\$ 16,589</u>	<u>\$ 548,411</u>

* CAO remuneration includes the value of retirement benefits

16. **Contingency**

The Municipality has guaranteed a loan on behalf of the Lantz Fire Department totaling \$173,110 (2021 - \$193,230).

17. **Budget Figures**

The Municipality's Operating, Water Utility, and Capital budgets are approved by Council. The budget figures, including the financial plan, are not subject to audit procedures. See Reconciliation of the Financial Plan to the PSAS Budget per page 26 of the financial statements for supporting reconciliation schedule.

18. **East Hants Sportsplex Purchase**

On July 30, 2021, the Municipality finalized the purchase and sale agreement with the East Hants Arena Association (EHAA) for the lands and assets of the East Hants Sportsplex. The full value of the asset has not yet been determined as at March 31, 2022, pending final audited July 30, 2021 Sportsplex financial statements from the EHAA.

In June 2011, the Municipality provided a grant in the amount of \$3,500,000 for the expansion of the Sportsplex. To fund this grant, the Municipality borrowed from Municipal Finance Corporation (MFC) and this debt was recorded within the Municipality's General Operations. With the acquisition of the Sportsplex, an adjustment was recorded to transfer the balance of the outstanding debt in the amount of \$1,958,717 to the Capital Fund.

Municipality of the District of East Hants
 Schedule of Current Fund Operations - Municipal Operations
 Year Ended March 31, 2022

	2022 Budget (Unaudited - Note 17)	2022 Actual	2021 Actual
Revenue			
Property taxes	\$ 28,977,727	\$ 30,433,728	\$ 28,904,003
Grants in lieu of taxes	224,052	220,453	215,592
Sale of services	1,643,100	2,952,945	1,378,621
Other revenue from own sources	1,712,415	1,921,507	1,681,309
Unconditional transfers from other governments	188,119	457,521	266,808
Conditional transfers from federal or provincial government agencies	289,972	1,292,142	1,096,917
Development and other contributions applied	125,000	-	-
Other transfers	854,200	854,200	860,500
	<u>34,014,585</u>	<u>38,132,496</u>	<u>34,403,750</u>
Expenses			
General government services	7,423,117	6,903,507	6,586,969
Protective services	8,319,913	8,465,887	7,938,109
Education	5,682,878	5,682,864	5,487,396
Social services	67,100	92,697	60,755
Transportation services	1,276,730	1,293,133	986,097
Environmental health services	5,308,941	5,139,116	4,860,380
Environmental development services	1,318,181	1,302,641	1,049,586
Landfill closure/post closure costs (recovery)	-	(47,179)	114
Recreation and cultural services	3,101,530	4,403,087	2,751,471
	<u>32,498,390</u>	<u>33,235,753</u>	<u>29,720,877</u>
Net Revenue	<u>1,516,195</u>	<u>4,896,743</u>	<u>4,682,873</u>
Financing and Transfers			
Debt principal repayment	2,432,552	2,364,823	2,063,499
Decrease in amounts to be recovered	-	(485,196)	(434,883)
Transfer to capital fund	70,000	60,000	-
Transfer from capital reserves	(443,600)	(444,599)	(462,731)
Transfer to operating reserves	(542,757)	3,401,715	3,516,988
	<u>1,516,195</u>	<u>4,896,743</u>	<u>4,682,873</u>
Change in Fund Balance	-	-	-
Opening Fund Balance	(5,551,039)	(5,551,039)	(5,314,241)
Change in Long-Term Liabilities (Note 18)	2,166,217	2,166,217	198,085
Change in Unfunded Pension Liability	-	(532,374)	(434,769)
Change in Landfill Liability	-	47,179	(114)
Closing Fund Balance (Note 13a)	<u>\$ (3,384,822)</u>	<u>\$ (3,870,017)</u>	<u>\$ (5,551,039)</u>

Municipality of the District of East Hants
 Schedule of Financial Position - Municipal Operations
 Year Ended March 31, 2022

	2022	2021
FINANCIAL ASSETS		
Cash	\$ 6,986,929	\$ 7,377,813
Taxes and rates receivable	1,102,747	1,281,162
Accounts receivable	1,371,783	1,039,718
	<u>9,461,459</u>	<u>9,698,693</u>
LIABILITIES		
Accounts payable and accrued liabilities	1,894,479	1,848,000
Deferred revenue - general	2,320,100	3,074,564
Deferred revenue - obligatory reserve	4,838,988	4,378,130
Employee benefits and other obligations	3,380,830	2,839,473
Tax sale surplus	369,200	369,200
Long term liabilities (Note 18)	887,362	3,086,302
	<u>13,690,959</u>	<u>15,595,669</u>
NET DEBT	<u>(4,229,500)</u>	<u>(5,896,976)</u>
NON FINANCIAL ASSETS		
Inventory and prepaid expenses	359,483	345,937
ACCUMULATED DEFICIT	<u>\$ (3,870,017)</u>	<u>\$ (5,551,039)</u>

Municipality of the District of East Hants
 Schedule of Current Fund Operations - Water Utility
 Year Ended March 31, 2022

	2022 Budget (Unaudited - Note 17)	2022 Actual	2021 Actual
Revenue	\$ 2,907,220	\$ 2,845,621	\$ 2,851,536
Expenses			
Operating	1,965,667	1,831,281	1,753,824
Interest on debt	138,709	138,694	176,012
Amortization expense	470,701	456,294	481,411
	<u>2,575,077</u>	<u>2,426,269</u>	<u>2,411,247</u>
Net Revenue	<u>332,143</u>	<u>419,352</u>	<u>440,289</u>
Transfers and Financing			
Principal debt payment	507,726	507,725	237,421
Transfer to fund debt balloon payment	(225,000)	-	-
Transfer to capital	32,750	32,750	16,691
	<u>315,476</u>	<u>540,475</u>	<u>254,112</u>
Change in Fund Balance	16,667	(121,123)	186,177
Opening Fund Balance	1,719,426	1,719,426	1,533,249
Closing Fund Balance (Note 13a)	<u>\$ 1,736,093</u>	<u>\$ 1,598,303</u>	<u>\$ 1,719,426</u>

Municipality of the District of East Hants
 Schedule of Financial Position - Water Utility
 Year Ended March 31, 2022

	2022	2021
FINANCIAL ASSETS		
Cash	\$ 971,856	\$ 1,105,035
Water rates receivable	753,839	727,384
Accounts receivable	45,903	38,234
	<u>1,771,598</u>	<u>1,870,653</u>
LIABILITIES		
Accounts payable and accrued liabilities	122,545	116,086
Deferred revenue - general	75,099	58,157
	<u>197,644</u>	<u>174,243</u>
NET ASSETS	<u>1,573,954</u>	<u>1,696,410</u>
NON FINANCIAL ASSETS		
Inventory and prepaid expenses	24,349	23,016
ACCUMULATED SURPLUS	<u>\$ 1,598,303</u>	<u>\$ 1,719,426</u>

Municipality of the District of East Hants
 Schedule of Capital Fund Operations - Municipal Operations
 Year Ended March 31, 2022

	2022 Actual	2021 Actual
Revenue		
Government grants	\$ 812,820	\$ 234,341
Development and other contributions applied	4,053,889	151,479
	<u>4,866,709</u>	<u>385,820</u>
Expenses		
General government services	321,894	309,983
Protective services	34,160	28,931
Transportation services	1,038,006	1,055,189
Environmental health services	850,722	793,583
Environmental development services	(514,774)	(775,233)
Recreation and cultural services	875,475	853,046
	<u>2,605,483</u>	<u>2,265,499</u>
Net Revenue	2,261,226	(1,879,679)
Financing and Transfers		
Principal payments	(2,665,048)	(2,102,835)
Transfers from reserves	(1,891,414)	(919,869)
Transfers from operations	(92,750)	(16,691)
	<u>(4,649,212)</u>	<u>(3,039,395)</u>
Change in Fund Balance	6,910,438	1,159,716
Opening Fund Balance	68,588,298	67,428,582
Closing Fund Balance (Note 13b)	<u>\$ 75,498,736</u>	<u>\$ 68,588,298</u>

Municipality of the District of East Hants
 Schedule of Financial Position - Municipal Capital Fund
 Year Ended March 31, 2022

	2022	2021
FINANCIAL ASSETS		
Accounts receivable	\$ 1,338,938	\$ 495,736
	<u>1,338,938</u>	<u>495,736</u>
LIABILITIES		
Bank Indebtedness	1,218,127	805,713
Accounts payable and accrued liabilities	516,423	223,977
Deferred revenue - general	47,597	125,217
Long term liabilities (Note 18)	27,534,493	26,389,825
	<u>29,316,640</u>	<u>27,544,732</u>
NET DEBT	<u>(27,977,702)</u>	<u>(27,048,996)</u>
NON FINANCIAL ASSETS		
Net tangible capital assets	97,482,038	94,541,267
Work in progress	5,994,400	1,096,027
	<u>103,476,438</u>	<u>95,637,294</u>
ACCUMULATED SURPLUS	<u>\$ 75,498,736</u>	<u>\$ 68,588,298</u>

Municipality of the District of East Hants

Schedule of Reserve Operations

Year Ended March 31, 2022

	2022 Actual	2021 Actual
Revenue		
Investment income	\$ 267,378	\$ 208,904
Government grants	2,243,161	1,062,472
	<u>2,510,539</u>	<u>1,271,376</u>
Net Transfers From/To Other Funds		
Transfers from Current Fund	(2,957,116)	(3,054,257)
Transfers to Capital Fund	1,891,414	919,868
	<u>(1,065,702)</u>	<u>(2,134,389)</u>
Net Change in Reserve Funds	3,576,241	3,405,765
Opening Reserve Fund Balance	28,296,822	24,891,057
Closing Reserve Fund Balance (Note 13c)	<u>\$ 31,873,063</u>	<u>\$ 28,296,822</u>
Analyzed as follows:		
Reserves set aside for specific purposes		
Operating Contingencies/Surplus	\$ 6,872,295	\$ 6,107,054
General Government	2,176,811	2,196,569
Solid Waste Management Facilities/Equipment	2,779,201	2,773,488
Office Equipment	275,913	238,552
Computer Hardware/Software	477,089	466,314
Aquatic Centre	468,028	453,228
Building and Equipment	246,873	269,761
Transportation and Equipment	1,592,652	1,520,905
Recreation and Leisure	561,496	73,513
Active Transportation	404,601	400,000
Emergency Measures	264,297	252,549
Passenger Vehicles	248,035	219,824
Gas Tax Excess	4,106,370	3,732,116
Lloyd E. Matheson Centre	339,757	336,460
Business Park Land Development (fr Sales)	2,062,807	1,264,041
Landfill Closure/Post Closure Costs	135,301	182,480
District Beautification Funds	35,727	30,887
Emergency Grant Fund-Fire Departments	838,696	431,806
Tourism Grant Fund/Capital	189,095	187,483
Economic Development Operations	98,069	82,629
District Recreation Grant Fund	486,456	377,919
Tourism Economic Development Fund	41,436	59,752
Rural Economic Development Fund	159,194	186,658
CSR Contingencies	2,021,672	1,974,144
Lights Communities	124,120	120,197
Lights Other Surplus	230,941	220,557
Sportsplex	209,798	(73,610)
Sportsplex - Operating Surplus	238,449	-
Wastewater System	750,984	577,681
Sidewalks Excess Debenture/Operations	891,004	725,648
East Hants Water system	2,545,896	2,908,217
	<u>\$ 31,873,063</u>	<u>\$ 28,296,822</u>

Municipality of the District of East Hants
 Schedule of Financial Position - Reserves Fund
 Year Ended March 31, 2022

	2022	2021
FINANCIAL ASSETS		
Cash	\$ 31,873,063	\$ 28,296,822
	<u>31,873,063</u>	<u>28,296,822</u>
ACCUMULATED SURPLUS	<u>\$ 31,873,063</u>	<u>\$ 28,296,822</u>

Municipality of the District of East Hants
 Reconciliation of the Financial Plan to the PSAS Budget (Unaudited - Note 17)
 Year Ended March 31, 2022

	Financial Plan General	Financial Plan Utility	Amortization (TCA)	Financial Plan Capital	Transfers Reserves	Debt Charges Principal	Elimination Entries	PSAS Budget
REVENUE								
Taxes	\$ 28,977,727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,977,727
Water utility	-	2,807,220	-	-	-	-	(547,285)	2,259,935
Grants in lieu of taxes	224,052	-	-	-	-	-	-	224,052
Sale of services	1,643,100	-	-	-	-	-	-	1,643,100
Other revenue from own sources	1,712,415	-	-	-	-	-	(1,122,245)	590,170
Unconditional transfers from other	188,119	-	-	-	-	-	-	188,119
Conditional transfers from government	289,972	-	-	-	-	-	-	289,972
Government grants	-	-	-	3,055,981	-	-	-	3,055,981
Development and other contributions applied	125,000	100,000	-	4,053,889	-	-	-	4,278,889
Other transfers	854,200	-	-	-	-	-	(854,200)	-
Total revenue	34,014,585	2,907,220	-	7,109,870	-	-	(2,523,730)	41,507,945
EXPENSES								
General government services	7,423,117	-	321,893	-	-	-	(720,040)	7,024,970
Protective services	8,319,913	-	34,160	-	-	-	(547,285)	7,806,788
Education services	5,682,878	-	-	-	-	-	-	5,682,878
Social Services	67,100	-	-	-	-	-	-	67,100
Transportation services	1,276,730	-	1,038,006	-	-	-	-	2,314,736
Environmental health services	5,308,941	-	839,137	-	-	-	(993,181)	5,154,897
Water utility	-	2,575,077	-	-	-	-	(143,664)	2,431,413
Environmental development services	1,318,181	-	234,528	-	-	-	(119,560)	1,552,709
Recreation and cultural services	3,101,530	-	875,475	-	-	-	-	3,857,445
Transfer to capital	70,000	32,750	-	-	(102,750)	-	-	-
Debt charges - principal payment	2,432,552	507,726	-	(2,665,048)	(35,000)	(240,230)	-	-
Transfer to reserves (capital/operating)	(986,357)	(225,000)	-	-	1,211,357	-	-	-
Total expenses	34,014,585	2,890,553	3,343,199	(2,665,048)	1,073,607	(240,230)	(2,523,730)	35,892,936
Surplus (Deficit)	-	\$ 16,667	\$ (3,343,199)	\$ 9,774,918	\$ (1,073,607)	\$ 240,230	\$ -	\$ 5,615,009

Municipality of the District of East Hants
 Consolidated Schedule of Operations by Function
 Year Ended March 31, 2022

	*General Government	Protective Services	Transportation Services	Environmental Health Services	Environmental Development Services	Other
REVENUE						
Property taxes	\$ 24,597,745	\$ 2,884,365	\$ 87,269	\$ 2,404,040	\$ -	\$ -
Grants in lieu of taxes	212,346	-	-	8,108	-	-
Sale of services	611,381	-	-	824,037	36,050	-
Other revenue from own sources	1,228,267	97,687	-	240,001	187,858	267,378
Unconditional transfers from other governments	118,914	-	-	117,837	-	-
Conditional transfers from federal or provincial government	700,004	-	-	102,763	176,908	-
Government grants	-	-	-	-	-	3,055,981
Development and other contributions applied	-	-	-	-	-	4,053,889
Other transfers	-	-	-	854,200	-	-
Water utility	-	-	-	-	-	-
Elimination Entries	(1,064,671)	-	-	(854,200)	-	-
Total revenue	\$ 26,403,986	\$ 2,982,052	\$ 87,269	\$ 3,696,786	\$ 400,816	\$ 7,377,248
EXPENSES						
Salaries, wages and benefits	\$ 3,594,554	\$ 416,352	\$ -	\$ 1,305,007	\$ 980,923	\$ -
Operating costs	3,177,756	8,022,079	1,141,866	3,710,029	240,009	5,775,561
Elimination Entries	(712,034)	(554,989)	-	(966,844)	-	-
Amortization	321,893	34,160	1,038,006	839,137	234,528	-
Interest on long term debt	131,197	27,456	151,267	76,902	81,709	-
Total expenses	\$ 6,513,366	\$ 7,945,058	\$ 2,331,139	\$ 4,964,231	\$ 1,537,169	\$ 5,775,561
Net gain (loss) on sale of TCA	-	-	-	(11,585)	749,302	-
Surplus (Deficit)	\$ 19,890,620	\$ (4,963,006)	\$ (2,243,870)	\$ (1,279,030)	\$ (387,051)	\$ 1,601,687

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

Municipality of the District of East Hants
 Consolidated Schedule of Operations by Function
 Year Ended March 31, 2022

	Recreation and Culture Services	Water Utility	2022 Total	2021 Total
REVENUE				
Property taxes	\$ 460,311	\$ -	\$ 30,433,730	\$ 28,904,003
Grants in lieu of taxes	-	-	220,454	215,592
Sale of services	1,481,474	-	2,952,942	1,378,621
Other revenue from own sources	167,694	-	2,188,885	1,890,213
Unconditional transfers from other governments	220,770	-	457,521	236,808
Conditional transfers from federal or provincial government	312,467	-	1,292,142	1,096,917
Government grants	-	-	3,055,981	1,326,813
Development and other contributions applied	-	-	4,053,889	151,479
Other transfers	-	-	854,200	860,500
Water utility	-	2,845,621	2,845,621	2,851,536
Elimination entries	(220,770)	(554,989)	(2,694,630)	(2,404,583)
Total revenue	\$ 2,421,946	\$ 2,290,632	\$ 45,660,735	\$ 36,507,899
EXPENSES				
Salaries, wages and benefits	\$ 1,626,247	\$ 723,151	\$ 8,646,234	\$ 7,171,857
Operating costs	2,386,386	1,108,131	25,561,817	23,381,732
Elimination entries	(340,330)	(120,433)	(2,694,630)	(2,404,583)
Amortization	875,475	456,294	3,799,493	3,745,108
Interest on long term debt	390,452	138,694	997,677	1,097,125
Total expenses	\$ 4,938,230	\$ 2,305,837	\$ 36,310,591	\$ 32,991,239
Net gain on sale of TCA	-	-	737,717	998,200
Surplus (Deficit)	\$ (2,516,284)	\$ (15,205)	\$ 10,087,861	\$ 4,514,860



EAST HANTS

We live it!

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Nine Mile River
Photo by Mike Mason