



EAST HANTS

We live it!

MUNICIPALITY | ANNUAL REPORT
OF EAST HANTS | 2020/2021



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MESSAGE FROM THE WARDEN



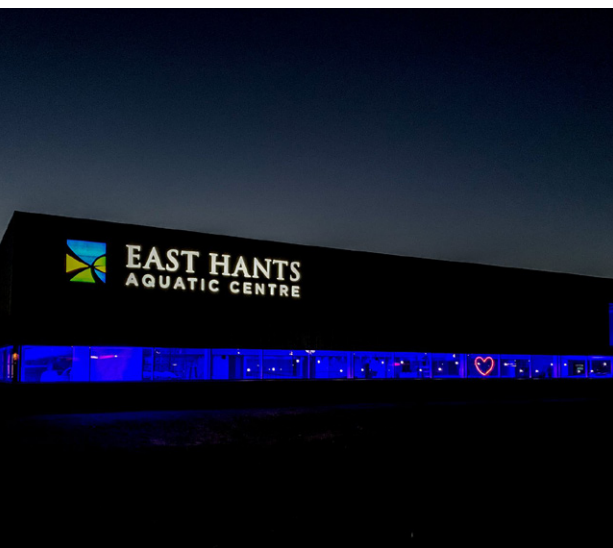
Our 2020/2021 fiscal year (April 1, 2020 – March 31, 2021) was like no other in recent history.

The COVID-19 pandemic affected people around the globe and right here at home in East Hants.

Despite the many challenges our community faced in fiscal 2020/2021, we faced it all with resiliency and a strong sense of pride and determination. Within the space of a month our collective consciousness was rocked by events that impacted not only our municipality, but also our province and entire country in ways we had never imagined.

In April 2020, tragedy struck from Portapique to Enfield and reverberated throughout the province. Many were killed or injured and Nova Scotia was forever changed. Constable Heidi Stevenson, a 23-year member of the RCMP, was serving at the Enfield Detachment at the time of her death in the line of duty, on April 19, 2020. Our thoughts are still with her husband, two children and many family, friends and RCMP colleagues. We would also like to recognize the RCMP members and other first responders who were on duty on those tragic days and who will never forget what took place.

East Hants paid tribute to those affected by this tragedy by lighting up our newly built East Hants Aquatic Centre for four nights. Red for the RCMP, blue for the Portapique victims and, finally, yellow for hope and better tomorrows. Our East Hants community responded by sharing our messages and comforting each other in those dark days. #EastHantsProud #NovaScotiaStrong



The crash of the Canadian Forces Cyclone helicopter in the Ionian Sea on April 29, 2020 took the life of a close family friend, Sub-Lt. Matthew Pyke and five of his comrades, and sent shockwaves across the nation, the province and individual communities. We continue to mourn the loss of our five Canadian Forces members and offer our deepest sympathy to their families.

May 17, 2020 brought additional grief and heartache across the country with the crash of the Canadian Forces Snowbird in British Columbia, which resulted in the loss of Capt. Jenn Casey. Our condolences are extended to her family as they continue to mourn her loss.

As the first wave of the pandemic subsided and things seemed to return to some normalcy, Zoom meetings were the order of the day. We were able to make good use of technology, with the assistance of our multi-talented staff, to continue the day to day business of our municipality in spite of the many challenges of the global pandemic.

April 23, 2020: We lit our East Hants Aquatic Centre blue in memory of the 22 lives lost. We also shone 22 lights for the families of those who have left us too early.

continued on next page...

Warden's message continued....

In October 2020, municipal elections were held across Nova Scotia and East Hants welcomed a new Council. Some Councillors returned while we said goodbye to others and welcomed new faces to our collective table. I would like to extend my sincere thanks to former Warden Jim Smith, for his leadership over the past eight years as Warden and his years as Councillor for District 10. To our new Council colleagues, you've already made an impact on our community with your insights and leadership.

December 2020 and January 2021 saw new restrictions put in place in East Hants for the second wave of COVID-19 but our work carried on. Through all of this, Council and staff continued to advance the priorities of our strategic plan and continue to meet the needs of our residents.

In March 2021, Council approved a \$34-million operating budget, a five-year capital budget and a three-year water utility budget. Together, these budgets will move forward the priorities set by Council in the 2017-2020 Strategic Plan and the next strategic plan that is currently being developed. The budgets support the work that the Municipality does on renewing aging infrastructure to spur growth, enhancing relationships with the public through open, fair and transparent communications, and building strong communities.

It is our goal to have people feel connected in a place they can thrive, and to stimulate a competitive economy that fosters entrepreneurship, stimulates opportunity, creates jobs and enhances the community's attractiveness in both our rural and urban areas. Our core business is to deliver local government services to our residents and that work is reflected in this annual report.

Yes, 2020/2021 has been a year like no other. I know that 2021/2022 will present us with even more challenges and opportunities as we continue to grow and strive to build new relationships based on mutual respect and understanding with all citizens, not only of East Hants, but our country as a whole.

In closing, I want to thank my fellow Councillors, East Hants staff, our partners and all of our residents who work to make our lives better every day. Increasingly, East Hants is viewed as a desirable place to call home. It's also a great place to set up and grow a business. We live it!

Eleanor Roulston, Warden



At the Regular Meeting of Council on March 24, 2021, Warden Eleanor Roulston accepted a Community Spirit Plaque for the Municipality of the District of East Hants, presented by the Lieutenant Governor of Nova Scotia.

The plaque has a message inscribed in English, French, Mi'kmaq and Gaelic. It recognizes the strength, resiliency, and positive spirit shown by our community during the pandemic.

It is currently installed permanently within the lobby of the Lloyd E. Matheson Centre for the community to appreciate!

MESSAGE FROM THE CHIEF ADMINISTRATIVE OFFICER

On behalf of the Municipality of East Hants administration, I am pleased to present the 2020/2021 Annual Report. In addition to reflecting on the Municipality's accomplishments and financial reporting, the report also provides readers with insight into Council's current strategic priorities: Infrastructure Renewal, Corporate Excellence, Strong Community, and Economic Prosperity.

As I reflect on 2020 and 2021, everyone has been affected by COVID-19 and the tragedies that touched so many in our province in the spring of 2020. While there were some very dark days, we got through them and we managed to have a very productive year, despite the lockdowns and restrictions we were facing. What struck me throughout 2020 was how well we, as a municipality, Council and staff group, pulled together. We supported each other and we got some very important work done!

As we moved through 2020, Council's Strategic Plan continued to be relevant and on our radar. We did not use the virus as an excuse to rest on our laurels - development continued, repair work kept pace, construction projects were completed, funding applications were submitted... the list goes on! When you take a step back and list all that was accomplished, on top of our day-to-day service delivery, it is impressive.

We are proud of what we have accomplished! I think of all the ways we have adapted to serve our customers, both internally and externally. Some of these things required little tweaks to process, others required changes to Council policy or corporate process; either way, they were necessary and we made them happen.

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.



Kim Ramsay, CPA, CMA,
Chief Administrative Officer



MUNICIPALITY OF EAST HANTS COUNCIL

Council works to make decisions on the best level of service required to meet the needs of residents living and businesses conducting operations in the Municipality of East Hants. The current Council was elected in fall 2020, welcoming both new and returning councillors and the appointment of East Hants' first-ever female warden, Eleanor Roulston. Council provides a range of services to the public through the business of the five municipal departments and through service relationships with partners at local, provincial and federal levels.



WARDEN:
ELEANOR ROULSTON
District 11 - Rawdon-Gore



DEPUTY WARDEN:
JOHN A. MACDONALD
District 7 - Lantz-Milford



SANDRA GARDEN-COLE
District 1 - Enfield



IAN KNOCKWOOD
District 4 - Shubenacadie



MICHAEL PERRY
District 8 - Mount Uniacke



NORVAL MITCHELL
District 2 - Elmsdale-Belnan



KEITH RHYNO
District 5 - Maitland-MacPhees Corner



ELIE MOUSSA
District 9 - South-East Uniacke



ELDON HEBB
District 3 - Milford-Nine Mile River



WAYNE GREENE
District 6 - Walton-Noel-Kennetcook



TOM ISENOT
District 10 - Enfield-Grand Lake

SENIOR MANAGEMENT TEAM



CHIEF ADMINISTRATOR'S OFFICE, KIM RAMSAY, Full Time Staff = 5.6

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.



DEPUTY CAO AND DIRECTOR OF CORPORATE SERVICES, KATE FRIARS Full Time Staff = 9.4

Core Services: Municipal fire levies & 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.



DEPARTMENT OF FINANCE, SUE SURRETTE, Full Time Staff = 11

Core Services: Accounting services; Treasury; Organizational budgeting & business planning; Customer service & reception; Tax and water billing and collection; Bookkeeping service for volunteer Fire Departments.



DEPARTMENT OF PLANNING & DEVELOPMENT, JOHN WOODFORD, Full Time Staff = 9.65

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.



DEPARTMENT OF INFRASTRUCTURE & OPERATIONS, JESSE HULSMAN, Full Time Staff = 20

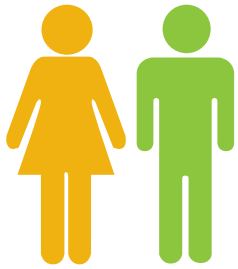
Core Services: Wastewater collection and treatment, Solid waste collection, education and programming; Road, sidewalk, and streetlight maintenance; Engineering services to the organization; Capital project planning and management; Engineering review of transportation and municipal services proposals 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.



DEPARTMENT OF PARKS, RECREATION & CULTURE, ADAM CLARKSON, Full Time Staff = 11.35

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 and tourism-related grants; Acquire develop and maintain municipally-owned parks, trails, and open space; Municipal buildings and properties; Custodial services.

CORPORATE: OUR PEOPLE



67 full-time equivalent positions

45 is the average age of a municipal employee

37% of municipal employees are age 50 or more as of December 2020

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





MISSION STATEMENT

Through innovation and excellence in service delivery, East Hants provides municipal programs and services that build a strong, sustainable community.

MUNICIPAL VISION

East Hants is a vibrant, diverse, growing municipality that is a preferred place to live, work, play and do business in Nova Scotia.

ABOUT EAST HANTS

We acknowledge that East Hants is located in Mi'kma'ki and the District of Sipekne'katik, the ancestral and unceded 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 both the scenic Minas shore and the Kennetcook River. This area includes the communities of Walton, Noel, Maitland, Kennetcook, Stanley & Gore. Mount Uniacke and Lakelands, along Hwy 101, is a community of seven lakes with a range of rural and suburban residents mixed with seasonal cottage-goers. Mount Uniacke is also home to one of two municipally-owned business parks.

Our most densely populated area is along two key transportation routes running from Halifax to Truro (Hwy 102 & Hwy 2) and from Halifax to Windsor (Hwy 101 & Hwy 1). 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 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're welcoming more people to our multifaceted communities, and with more residential developments planned for the coming years, our population will only continue to grow.

We have one of the youngest populations in Nova Scotia.

**+13%
GROWTH¹**
in the last 20 years

Median age → **43.6³**

Population: under age 25 → **28.3%⁴**
Estimated

Population: East Hants & Sipekne'katik First Nation → **24,089⁵**
Estimated



1 Calculated by staff, 2020

2 Statistic Canada, Census Profile, 2016

3 Statistics Canada, Census Profile, 2016

4 Statistics Canada, Annual Demographics Estimate, 2019

5 Statistics Canada, Annual Demographics Estimate, 2019

LIVING IN EAST HANTS

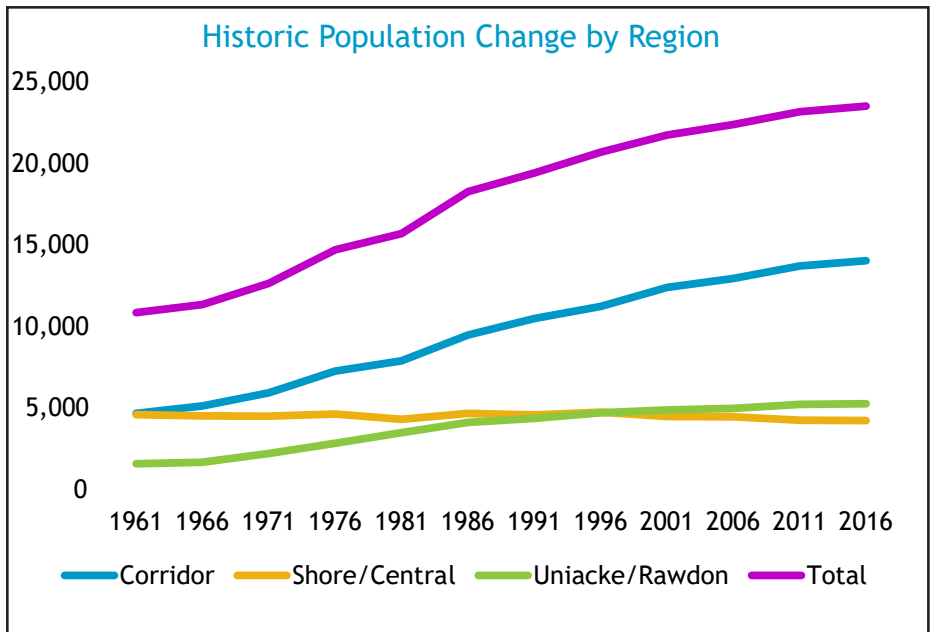
The Municipality of East Hants remains one of the fastest growing municipalities in Nova Scotia.

In the last census period, East Hants gained more population than any other municipality in Nova Scotia with the exception of Halifax. With 2021 census data still being processed, next year's information will show whether this trend is continuing the way we expect it will.

East Hants has a well-educated population with 79% having achieved high school education and beyond; 25% of the population has achieved apprenticeship or trade certificates or diplomas.

This exceeds the provincial average of 22%. Our largest labour market industries are retail trade, construction, manufacturing, transportation & 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!



Median household income



\$72,898⁷

Average price of home



\$250,000⁸



20% less than house prices in Halifax⁹

East Hants has an established history of families setting down roots in the community that last generations.

With increased opportunities and benefits of living in East Hants, more people are coming here to set down their own roots.



⁷ Statistics Canada, Census Profile, 2016

⁸ Statistics Canada, 2016

⁹ Calculated by staff, 2019

LIVING IN EAST HANTS

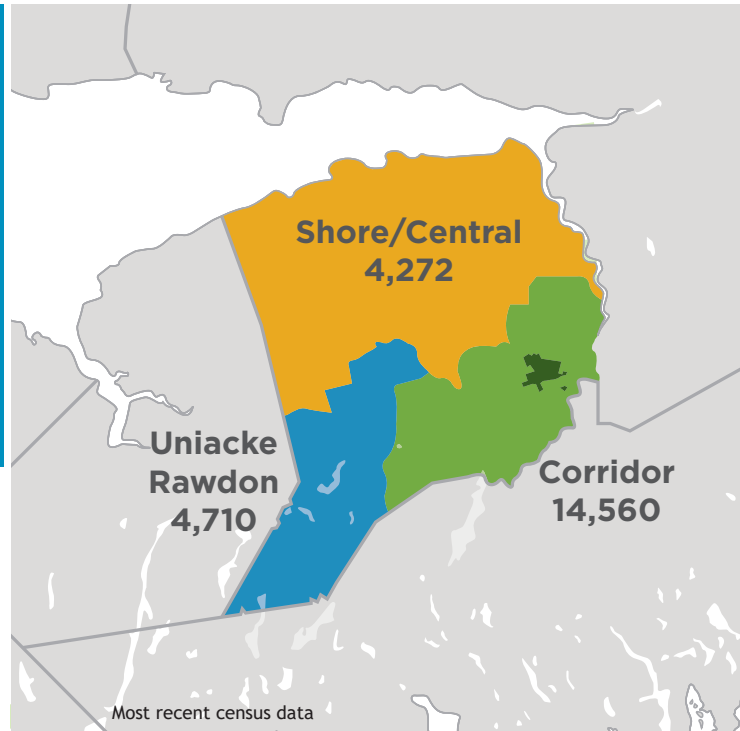
NEARLY 50%

of East Hants residents
spend less than



30 MIN

commuting to work



2020 marked
the opening of
our brand-new

\$19M

aquatic centre

ELMSDALE, NS



Annual visitors to the region (pre-pandemic average):

+30,000

KEY STRATEGIES

The Municipality of East Hants has four key areas of strategic focus each supported by goals and objectives.

Infrastructure Renewal



Infrastructure represents the foundation of any community. It includes roads, facilities, and systems which keep the community functional and people moving. Ensuring that the necessary structure, facilities, services, and systems are well established, maintained and contribute to increased capacity, growth and investment.

Corporate Excellence



Success of the Municipality depends on public trust. This relationship with the public is achieved through open, transparent and fair decision making, responsible financial management, superior service delivery, and effective communications.

Strong Community



A vibrant and sustainable 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.

Economic Prosperity



A strong competitive economy fosters entrepreneurship, stimulates opportunity, creates jobs and enhances the community's attractiveness. Through investment attraction and business support services, East Hants continuously improves the community's business environment and commercial tax base.

INFRASTRUCTURE RENEWAL

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

Objectives

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

- Conducted a condition assessment of the former Elmsdale Elementary School property.
- Nine Mile River Pedestrian Crossing plan developed to complement the Active Transportation Route in the Corridor.

Purposeful planning of long-term infrastructure needs and related funding models.

- Received \$3.5 million in funding for the construction of a new Shubiewaste Wastewater Treatment Plant from the provincial and federal governments.

Prioritize renewal of aging infrastructure, meet new regulatory requirements and position the municipality to provide sustainable services and accommodate growth

- Upgraded the Isenor Road lift station to accommodate for future growth.
- Completed the installation of a new wastewater forcemain on Highway 214 in conjunction with a provincial road project.
- Planned for the renewal of watermains on Highway 215 in Shubenacadie.
- Worked on infrastructure on Pine Hill Drive to mitigate future flooding.
- Studied the Maitland Observation Deck structure to ensure the structure is sound.
- Ran a Lead Sampling Program as part of new national testing requirements.



Deputy CAO Kate Friars speaking at the East Hants Aquatic Centre Grand Opening, September 2020



CORPORATE EXCELLENCE

Goal: Provide greater value to stakeholders by improving the way we do business.

Objectives

Improve service delivery with a focus on the customer experience.

- Completed Accessible East Hants, an accessibility plan for municipal infrastructure and services.
- Adapted to new technology solutions for everything from public hearings, public information meetings, procurement applications and payments to vendors (due to the COVID-19 pandemic).

Ensure appropriate tools are in place for effective and efficient communication with East Hants stakeholders.

- Moved Council business all online and renovated Council Chambers for COVID safety.
- Ran a successful election in 9 of 11 districts and implemented the first online voting system.
- Launched a new Facebook page for the East Hants Aquatic Centre.
- Continued to increase social media followers so that residents are informed about municipal operations and services.

Enhance internal organizational efficiency and effectiveness.

- Information Management - Management Classification of paper files is complete. Total number of boxes inventoried since the beginning of this project is 2021 with more than 40,000 records now stored in a central electronic repository.
- Upgraded our ESRI software to improve our mapping capabilities and property data.
- Rolled out a Contractor COVID -19 protocol, which guides how contractors are to be conducting their work on our projects.

Ensure an appropriate financial framework is in place to support the long-term sustainability of the Municipality.

- Improved financial literacy of stakeholders - communication of budgets, annual report, fraud awareness and outreach.
- Facilitate tax policy discussions that support recreation delivery in a rural/urban municipality.
- Evaluated each proposed large development using a new Municipal Cost Analysis Tool.
- Created and implemented the COVID Property Tax Financing Program to assist residents with property tax payments.
- Collaborated with the Association of Municipal Administrators Nova Scotia & the Nova Scotia Federation of Municipalities for financial reporting related to substantial COVID-19 Safe Restart Funding for NS including \$1,496,669 for East Hants.
- Negotiated new organics processing and waste transportation contracts.

Ensure bylaws and public policy are in place and reflect current and changing needs.

- Reviewed the Lot Grading Bylaw.
- Revised the Open Space Policy to achieve the Parks Master Plan Goals.
- Updated Standards for Subdivision Roads.
- Updated Municipal Services Specifications.
- Completed the annual review and update of Council policy and bylaws.
- Developed an Art Donation Policy.

Proactively manage organizational risk.

- Reviewed Internal Controls.
- Focused on succession planning to assist with Business Continuity Planning.
- Replaced Ez-Labour software with ADP Payroll Workforce Now.

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 regardless of age, gender, geographic location or financial ability.

- Opened the East Hants Aquatic Centre under COVID-19 restrictions.
- Hosted a grand opening ceremony at the East Hants Aquatic Centre in September 2020.
- Introduced a new splash pad to the community at the East Hants Aquatic Centre.
- Funded the Hants North Splash Pad project.
- Worked with Corridor Community Options for Adults to secure funding and find land to facilitate their expansion plans.
- Installed a playground in Garden Meadows subdivision in Belnan.
- Implemented RecAccess, a new program to financially assist residents to access municipal recreation programs.
- Created a COVID-19 relief program for recreation community centres.
- Initiated discussions with the East Hants Arena Association to transfer ownership of the East Hants Sportsplex and implement an owner/operator model with the Association in the future.

Provide effective and efficient emergency management and protective service systems.

- Reviewed and updated the emergency management Comfort Centre Plan.
- Participated in regular EMO Provincial conference calls related to COVID-19.
- Added Enfield Fire Department to bookkeeping services offered by the Municipality to fire departments.
- Amended the Dangerous & Unightly Premises Enforcement Policy to provide a dumpster to assist property owners in financial need.

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.

- Reviewed multi-unit parking standards and increased required parking.
- Reviewed and updated the Community Standards Bylaw.
- Began preparing for the 2021 Plan Update. The provincial government has directed all Nova Scotia municipalities to plan for the efficient use of land within their boundaries. East Hants Council has begun the process of amending our Community Plan so that the entire municipality has comprehensive land use planning.

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

- Council approved a conceptual plan for future development at Burntcoat Head Park.
- Invested in Dawson Dowell Park by adding a bathroom and other improvements.
- Installed heritage interpretive panels in Maitland.
- Hosted a virtual volunteer recognition event.
- Hosted webinars for Heritage Property Owners.
- Designed and produced interpretive panels for the caboose at Fundy Tidal Interpretive Centre.
- Worked with Tourism Nova Scotia to develop a promotional video promoting attractions along Highway 215.
- Designed, fabricated, and installed signage at Burntcoat Head Park to further inform visitors of the dangers of tidal action and where to find accurate tide times.
- Worked on a virtual reality video of Burntcoat Head Park produced by Tourism Nova Scotia.

ECONOMIC PROSPERITY

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

Objectives

Be a municipality of choice to start or invest in business.

- Produced two videos and marketing guides to assist with business attraction and physician recruitment.
- Partnered with DevelopNS to promote their broadband initiative and shared information with Council and residents.
- Implemented a customer relationship management software solution to improve service delivery to businesses and clients.
- Attracted 8 new businesses to East Hants and helped four local businesses expand their facilities. Resulting in over \$6 million of client reported capital investment.
- Sold over 15 acres of business park land.

Ensure the availability of suitable land in East Hants to support business and economic growth.

- Completed construction of phase six of the Elmsdale Business Park. Adding 19 lots to business park inventory.
- Completed Phase one of the Uniacke Business Park expansion. Adding 9 lots to the business park inventory.
- Milled and paved the Uniacke Business Park roads.
- Rezoned Milford Rail siding lands to from Agricultural Reserve (AR) to Industrial Commercial (IC).



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

- Council approved ARMCO and Clayton developments.
- Completed an updated to the business plan for public transit in East Hants.

Strengthen local business by facilitating access to information and resources.

- 275 one-on-one conversations with local businesses to support their recovery, growth and expansion. Supported over 50% of these businesses with resource navigation, 13% with expanding their workforce, and 13% with incremental revenue growth and sales.
- Improved and updated the COVID-19 Resource Hub for Businesses providing an online recovery and relief information source for local businesses.
- Partnered with Mashup Labs to deliver the Idea Challenge Program, promoting rural entrepreneurship. Seven East Hants entrepreneurs participated and Economic & Business Development staff continue to provide support to participants in launching their businesses.
- Created a marketing campaign highlighting success stories of local business rising to COVID-19 challenges to promote the efforts of the East Hants business community.
- Over 10,000 visits to the business section of easthants.ca promoting East Hants and providing information on resources and support to businesses.
- Completed a digital marketing campaign focused on generating leads for the sale of business park lands, through increased traffic to the website.

Advance collaboration with economic development agencies and other stakeholders for mutual benefit.

- Partnered with the East Hants & Districts Chamber of Commerce to offer business resource workshops and information sessions.
- Collaborated with Halifax Partnership to support local business through the ShopHERE program. Three local businesses were accepted into the ShopHERE program.
- Partnered with Nova Scotia Health on physician recruitment activities. Successful in recruiting one physician to East Hants.
- 72 investment attraction clients, including 3 Foreign Direct Investment (FDI) clients, interested in locating business operations in East Hants.



SOME GOOD NEWS FROM 2020...

EAST HANTS AQUATIC CENTRE OPENS TO THE COMMUNITY

One of the single largest infrastructure projects in the Municipality's history, the East Hants Aquatic Centre opened to the public in late July 2020, with the grand opening ceremony held in September (pictured right with MP Kody Blois, CAO Kim Ramsay, and past Warden Jim Smith). Due to COVID-19, the facility operated under various changing public health restrictions which limited the number of visitors. Despite this, it has been embraced by the residents of East Hants and surrounding areas.

The centre had 10,303 unique visitors and 41,208 recorded drop-in visits from July 2020 to March 2021 which includes open swims, lane swims and aqua fitness:

- Open Swims: 26,851 visits
- Lane Swims: 7,960 visits
- Aqua fitness: 6,397 visits

In addition:

- 1,034 participants were enrolled in swimming lessons over the Fall and Winter sessions.
- 80 participants enrolled in leadership training courses (Bronze Medallion/Cross, Swim Instructor, Junior Lifeguard, and National Lifeguard).

In the fourth quarter (January - March) the aquatic centre averaged 316 visitors per day for drop-in activities. East Hants Aquatic Centre ended March 31, 2021 with 86 active memberships (household memberships count as one).



EAST HANTS WATER & WASTEWATER

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

Water Customers

- 2,868 water utility accounts
- 11,614 water bills issued
- 3,029 reminder notices issued
- 191 door tag reminder notices resulting in 11 accounts disconnected for nonpayment

Volumes From January to December 2020

The East Hants Water Utility provided over ONE BILLION LITRES of water!

- Enfield Regional Water Treatment Plant ≈ 992.502 million litres
- Shubenacadie Water Treatment Plant ≈ 84.645 million litres

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

- Lantz Regional Wastewater Treatment Plant ≈ 1654 million litres
- Milford Wastewater Treatment Plant ≈ 130 million litres
- Shubenacadie Wastewater Treatment Plant ≈ 111 million litres



Lab Samples

- Water - 102
- Wastewater - 113

of After-Hour Alarm Responses

- Water - 45
- Wastewater - 40

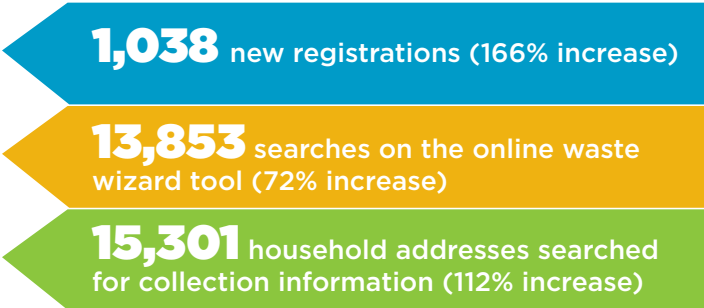


SOLID WASTE PROGRAM

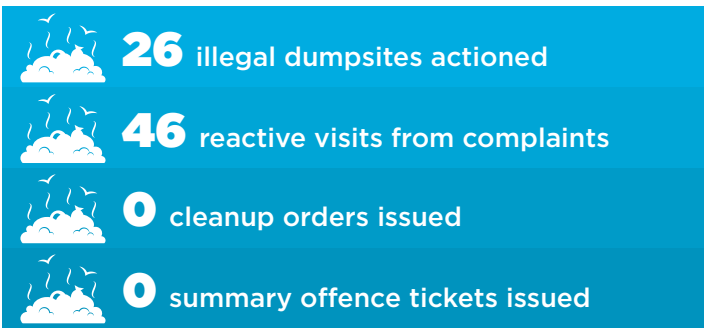
Solid Waste Collection, Education and Programming

- 1,408 hotline calls (15% increase)

What Goes Where? website tool at easthants.ca/solid-waste:



Compliance



For the third year, East Hants reported the lowest disposal rate per capita in Nova Scotia. The 2019-20 results were shared in February 2021 with East Hants disposing (landfilling) 305kg per capita, where the provincial average was 399 kg per capita. For all individually reported municipalities East Hants' rate was the lowest across the board.



SOLID WASTE COLLECTION IN THE ERA OF COVID-19

As the pandemic took hold in early 2020, the Municipality took swift steps to ensure the safety of our residents, staff and contractors. The Waste Management Centre in Georgefield was closed to the public from late March to June 1, 2020. Many normal education efforts such as in-person visits to schools were replaced with social media and online campaigns to educate residents. Due to public health restrictions, the Hazardous Household Waste events were moved from September to November, and the annual compost giveaway was cancelled. There was no impact on curbside collection services due to the pandemic, however 273 tonnes of recyclable material had to be landfilled due to a COVID-19 related processor closure in spring 2020 (with provincial approval).

ROADS, SIDEWALKS and STREETLIGHTS

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

Assets

- 18.5 km of paved roads
- 9.3 km of gravel roads
- 20.4 km of sidewalks
- 1,917 streetlights

Service

- 2,354 calls
- 1,287 inspections for roads, catch basins, culverts and ditches
- 135 sidewalk inspections
- 611 streetlight inspections
- 28 new subdivision inspections
- 89 road access inspections (35 driveway permits issued)



COMMUNITY PLANNING

Planning & Development completed the Plan East Hants project in 2016/2017 - this resulted in the 2016 East Hants Official Community Plan, 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). All three documents work together to guide growth and development in East Hants. They form a strategic, long-range plan for the Municipality.

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

Planning, Heritage, GIS & Research

- 14 planning applications reviewed by Council
- 14 research projects completed for Council

Subdivision

- 70 final plans of subdivision approved (79 registered)
- 78 new lots created

Civic Addressing

- 245 civic addresses issued
- 10 new road listings (2 municipal extensions, 5 new municipal, 3 private named driveways)
- Private road signs - 3 requested



New Lantz interchange in progress



Royal Oaks Park, Belnan

PARKS & BUILDINGS

Buildings:

- Completed interior renovation to the Mount Uniacke Library
- Completed roof repairs to the Tim Smith Museum
- Replaced multiple windows at the CN train station

Parks:

- Constructed a walking loop as part of Commerce Park in Elmsdale
- Installed a playground at Royal Oaks Park in Belnan
- Improvements at Dawson Dowell Park in Maitland including a new washroom, repaired wharf, a walkway to the wharf and enlarged parking area

Open Space:

- Completed Open Space agreements with Clayton Development, Armco Capital and multiple smaller developments

Community Groups:

- Assisted Hants North Development Association with the completion of their splash pad in Findley Park, Kennetcook
- Canoe and Kayak NS opened a non-motorized boat launch location on Meek Road, Centre Rawdon

Parks Maintained:

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

RECREATION

Recreation programming was a challenge with COVID-19 restrictions. Gathering limits and public health measures were the priority to keep participants safe while having fun. Some highlights:

- Summer Splash half-day programs at the aquatic centre in August 2020 for 5 weeks with a total of 79 participants.
- Splash & Play partnered with the East Hants Family Resource Centre and Kids Action to offer free swimming for early years two days a week for 10 weeks. Averaged 16 to 20 participants per day.
- Six in-service day camps at the aquatic centre with a total of 68 participants.
- Winter Splash Camp January 4 to 8, 2021 with 11 participants.
- Provided free skating over Christmas, Heritage Day and March Break with a total of 437 participants.
- March Break Camps at the aquatic centre and East Hants Sportsplex with a total of 21 participants.
- The volunteer recognition in-person event was unable to be held. A webpage was created to celebrate our volunteers and long-service fire fighters. Certificates and gifts were delivered to them in the fall. 18 volunteers and 3 municipal long-service fire fighters were honoured.

COMMUNITY DEVELOPMENT

Our work with community groups continues to grow. Here are a few highlights from 2020/2021:

- One-time COVID-19 Relief Grant Program developed for recreation facilities and community halls. \$50,000 was approved by Council to assist community organizations.
- The community development newsletter continues to grow. Ninety-seven subscribers currently receive quarterly updates containing key resources, events, tools and important grant deadlines, with the intention of better equipping our volunteers and community groups.
- An online grant workshop was offered for community groups and volunteers where 10 people attended, representing more than 10 organizations. In addition to the workshop, the online platform facilitated networking and knowledge sharing between community members on the grant process.



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 operated by the Municipality. Operations at tourism sites throughout the country were impacted by COVID-19. Tourism operators adapted to changing guidelines, reduced visitation, and market changes by adapting on the fly and making adjustments as needed. Burntcoat Head Park and Fundy Tidal Interpretive Centre were open 7 days per week from late June through Thanksgiving weekend with reduced services and staffing.

Burntcoat Head Park

- 22,000 visitors with an estimated 97% of visitors coming from within Nova Scotia
- Guided tours not offered.

Fundy Tidal Interpretive Centre

- 3,000 visitors with 93% of visitors coming from within Nova Scotia.
- Interpretive Talks during the tidal bore were held only if the attendance was within guidelines for outdoor gatherings.



Fundy Tidal Interpretive Centre, South Maitland

PROTECTIVE SERVICES

Animal Control

- 509 dog tags issued (down from 567 previous year, 225 tags sold by 3rd party vendors)
- 3 kennel licenses issued
- 11% compliance rate
- SPCA held the contract for Dog Control services
- 68 complaints investigated by SPCA
 - 2 dog bites
 - 35 dogs at large
 - 16 fierce & dangerous
 - 1 stray dog (impounded)
 - 10 barking complaints
 - 2 dog littering
 - 1 police assist
 - 1 dog tag violation
- 39 online complaints received

Building & Fire Inspection

- 288 building permits issued
- \$38,204,347 in construction value
- 1,032 building inspections completed
- 148 new dwelling units created
- 291 properties received a fire inspection

Bylaw Enforcement

- 79 complaints investigated
- 63 cases closed
- 16 cases remain active

GOVERNANCE

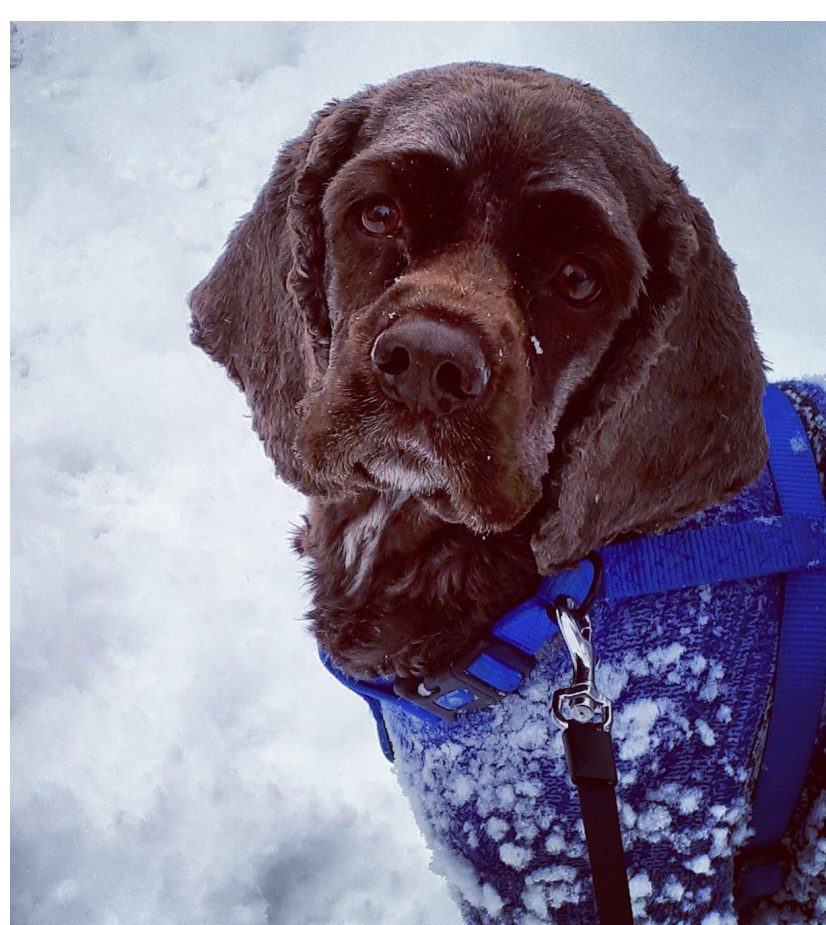
Council works to make decisions on the best level of service required to meet the needs of residents living and businesses conducting operations in the Municipality of East Hants. Council governs through a policy-based structure, continuously updating and improving Council bylaws and policy.

Bylaw amendments 2020/2021

- A-100 Alternative Voting Bylaw
- P-1200 Lot Grading and Drainage Bylaw
- F-400 Exemption from Taxation Bylaw
- P-100 Community Standards Bylaw

Council Policy updates 2020/2021

- Comfort Centres and Reception Centres/Shelters Funding Policy
- Council Procedural Policy
- Private Road Signage Policy
- Storm Drainage Policy
- Open Space Dedication Policy
- CAO Authority Policy
- Municipal Tax Assistance Program Policy



ECONOMIC & BUSINESS DEVELOPMENT

Economic and Business Development completed multiple projects and provided service to over 330 businesses in 2019-20, working towards East Hants' vision of economic prosperity for the community. The fiscal year was a unique and challenging year as the division worked to support businesses through the COVID-19 Pandemic.

With the onset of the COVID-19 pandemic, the division refocused operations on supporting local businesses through the challenges posed by the declaration of a prolonged state of emergency and forced business closures. The division, in collaboration with partners, and with support from the Halifax Partnership developed the East Hants Economic Recovery Plan to help guide operations, and provided direction and support to the business community over the fiscal year.

As part of the Economic Recovery Plan, staff worked directly with over 200 local businesses, to support their operations and the challenges they faced. In the coming year, local business support through East Hants' Business Success program and in collaboration with our partners will remain a key focus area for the division, as the business community faces continued risks and challenges from the COVID-19 pandemic.

INTERNET FOR NOVA SCOTIA

East Hants continues to support Develop Nova Scotia on the Internet for Nova Scotia Initiative. There are 8 projects in East Hants:

- Elmsdale and Nine Mile River Project - Complete
- Kennetcook Project - Complete
- Noel Project - Complete
- Walton Project - Complete
- Clarksville Project - Underway
- Maitland Project - Underway
- Mount Uniacke Project - Underway
- Shubenacadie Project - Underway
- Shubenacadie Project Scope Expansion - Underway

Projects	Status
Internet for Nova Scotia Initiative	On-going
Uniacke Business Park Phase One Expansion	Completed
Business Investment Marketing Video	Completed
Physician Recruitment Marketing Video	Completed
Business Investment Guide	Completed
Physician Recruitment Guide	Completed
Workforce Development Plan	Scheduled for completion 2021-22
Business Parks Signage	Scheduled for completion 2021-22
Mashup Labs Idea Challenge for Rural Entrepreneurship	Completed
Halifax Partnership ShopHERE program	Completed
Business park lot sales digital marketing campaign	Completed



CORPORATE COMMUNICATION

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

- 512,479 page views on easthants.ca (28% increase)
- Facebook:
 - 3,494 followers Municipal page (7% increase)
 - 3,620 followers Active East Hants page (15% increase)
 - 4,144 followers Burntcoat Head Park page (39% increase)
 - 1,357 followers Fundy Tidal Interpretive Centre (32% increase)
 - 1,179 followers East Hants Aquatic Centre (NEW! Launched October 2020)
- Facebook posts:
 - 464 posts Municipal page
 - 163 posts Active East Hants page
 - 275 posts Burntcoat Head Park page
 - 285 posts Fundy Tidal Interpretive Centre page
- Twitter followers: 1,616 (9% increase)
- Instagram followers: 1,098 (25% increase)
- LinkedIn: 834 followers (not previously reported)
- Public access to Mapping & Planning Apps
 - Interactive East Hants: 3,746
 - Trails & Walkways: 398 Zoning Lookup: 1,005
 - Water & Wastewater: 235
 - Local Perspective: 36
 - Heritage Map: 262
 - Active Planning Applications: 551
- 1 Freedom of Information request completed
- Annual report to the Department of Justice on compliance to the Personal Information Protection and Electronic Documents Act (PIPEDA) completed

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

- 25,830 tax bills issued
- 3,973 tax reminder notices issued
- 264 tax information statements for customers
- 488 tax certificates issued
- 227 Senior Property Tax Rebate forms completed (provincial program)
- 158 managed billing groups
- 28 tax information requests for mortgage companies
- 112 new accounts on Property Tax Filed Assessment Roll in 2020
- 234 tax account adjustments
- 52 wastewater, private hydrant, and sprinkler invoices issued

Epost users

- Tax 420 (2.9%)
- Water 164 (5.7%)

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 Division.

- 5,099 payables invoices processed
- 1,392 vendor cheques issued
- 1,784 electronic payments
- 198 new vendors
- 10 Request for Construction (Tenders)
- 21 Request for Proposals
- 16 Request for Quotations



EMERGENCY SERVICES

EAST HANTS FIRE SERVICE

Residents of East Hants receive fire/emergency response service from 13 mutual aid volunteer fire departments within its boundaries 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. These guidelines provide the framework for safe and efficient operation of fire departments in East Hants and consistent delivery of fire protection to our residents.

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 service 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 as well as the Registry of Joint Stock Companies and are required to adhere to the municipal Financial Guidelines for Volunteer Fire Departments.

In 2020, East Hants formally recognized the dedication and commitment of our volunteer fire service members who achieved 30 years or more of service. Three members of the East Hants Fire Service were recognized and awarded a Municipal Long Service Medal.

45 years

Leroy Burns, Kennetcook District Fire Department
Arden Fillmore, Elmsdale Fire and Emergency Services

30 years

Todd Pepperdine, Enfield Volunteer Fire Department



Photo credit: Enfield Volunteer Fire Department

EAST HANTS EMERGENCY MANAGEMENT OPERATIONS (EMO)

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), Transportation and Active Transit, Ground Search & Rescue (GSAR), Lands & Forestry & EMO Nova Scotia, met once (virtually) in 2020/2021.

Due to COVID-19 restrictions and related measures, there were no EMO exercises this fiscal year. Updates were made to the Business Continuity and Pandemic Plans.

Training staff to be prepared to use the Incident Command System (ICS) continues to remain key to East Hants' ability to respond to an emergency when it arises. Communications on emergency preparedness continue to be routinely shared on social media and other platforms such as 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 and 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 2020/2021, a total of \$58,752 in annual operating grants were awarded to the six rural fire departments of Rawdon, Kennetcook, Noel, Gore, Walton and Maitland.

Funding for fiscal 2020/2021 is summarized below:

Fire Department	Fire Levy Collected & Disbursed	Annual Operating Grant/Support	Emergency Grant	Total
Enfield	\$ 491,180			\$ 491,180
Elmsdale	404,369			404,369
Lantz	245,275			245,275
Milford	148,819			148,819
Shubenacadie	214,516			214,516
Maitland	104,254	\$ 9,792		114,046
Noel	113,201	9,792		122,993
Walton	36,218	9,792		46,010
Gore	82,914	9,792		92,706
Kennetcook	92,679	9,792		102,471
Nine Mile River	169,356			169,356
Rawdon	138,596	9,792		148,388
Mount Uniacke	529,683			529,683
Brooklyn	53,813			53,813
Fire Service Risk Management		12,514		12,514
Training & Education		3,750		3,750
Total	\$ 2,824,873	\$ 75,016	\$ -	\$ 2,899,889

GREETINGS FROM THE EAST HANTS DISTRICT RCMP

PROVIDED BY: STAFF SERGEANT CORY BUSHELL

On behalf of the members and staff of East Hants District RCMP, I want to start by expressing a heartfelt “Thank you” to the citizens, businesses, emergency service delivery partners and members of our municipal governance for the overwhelming show of support over the past year.

2020/2021 has been difficult on everyone, especially those who suffered the devastating loss of a loved one due to the horrific events of last April. The RCMP family lost a sibling on April 19, 2020. Cst. Heidi Stevenson will forever be remembered for her bravery and sacrifice. Her legacy as a police officer, as a mother, a spouse and an outstanding person lives on through the people she touched on her fateful path.

That legacy surged forth last year through the community’s countless gestures of kindness and support for the East Hants District RCMP members to whom Heidi passed the unquenchable torch of justice, honour and service. You strengthened our resolve, and galvanized our resilience during our darkest time when we needed you most.

Again, East Hants, thank you.



Our policing services have been steadily tasked over the past year. However, despite human resource challenges over the summer and through the fall, the RCMP was able to draw on internal resources both provincially and nationally to ensure service delivery in East Hants remained at a high standard. As your policing provider, we were able to bring this added support to bear without added cost to the residents of East Hants.

We look forward to the policing challenges ahead and share a mutual desire with you, the people of East Hants, to continuously enhance public safety. In order to meet that goal, we are currently focussing on three 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 (seatbelts and car seats), speeding/ aggressive driving, and driver inattention/ 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. Impaired driving remains the leading criminal cause of death in Canada. It’s a serious issue. I take it seriously; my officers take it seriously. With your help, we can effectively reduce the prevalence of this killer. 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. *continued...*



GREETINGS FROM THE EAST HANTS DISTRICT RCMP *continued...*

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 Crimestoppers. The number is 1-800-222-TIPS(8477) or at 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 literally constantly changing and as such police must constantly enhance their 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 specialized techniques and expertise.

East Hants District RCMP members constantly strive and continue to increase their investigative skills in line with evolving technological trends as well as 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 as to the dangers and safeguards of using technology.

In closing, I encourage you to contact our officers with your concerns. I also encourage you to speak to your friends and families about how crime and disorder impacts the communities in which you live and to consider how change can come from the community level. We are here to reduce crime, but we cannot do it alone. Together, we can truly enhance the lives of the residents of our beautiful county.

Sincerely, your East Hants District RCMP Commander,

Staff Sergeant Cory Bushell

Annual Policing Costs	Amount (\$)
RCMP Officer Costs	\$ 3,512,134
RCMP DNA Case Expenses	14,339
RCMP Prosecution Expenses	3,075
RCMP Shared Services	239,126
RCMP Station (net of rent) Rawdon/Mt Uniacke	28,544
Total	\$ 3,797,219

INVESTING IN OUR COMMUNITY

Each year, Council makes a significant contribution to the community through grants to non-profit groups, special events and community beautification. Council also has a Municipal Tax Assistance Program (MTAP) to help families struggling to pay their property tax bills. Several millions of dollars is disbursed yearly to the provincial government as a mandatory contribution to the education system in Nova Scotia.

Grants

East Hants takes great pride in being able 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 the Municipality to build on the key

strategies of Infrastructure Renewal, Strong Community and Economic Prosperity. These groups include family-based resources, transportation services, sports and recreational programming and facility groups, senior resources and tourism associations.

In 2020/2021, there was \$1,548,315 in grants 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:

Grant Fund	Amount (\$)
Annual Maintenance Grants for Municipally Owned Properties	\$ 15,000
Annual Staffing Grant for Municipally owned and/or Leased Tourism Properties	6,000
Beautification Grants	20,324
Capital Grants	332,690
Charitable Community Organization Tax Exemptions (Bylaw F-400)	657,356
Community Grants	36,142
Community Partnership Grants	81,000
District Recreation Funds	138,129
Dr. JT Snow Bursary	3,000
EMO Grants	34,666
Fire Department Annual Operating Grants	58,752
General Government Grants	32,045
Heritage Incentive Program	7,350
Municipal Tax Assistance Program (MTAP)	92,084
Recreation Access Program	1,229
Tourism Grants	32,548
Total	\$ 1,548,315

Warden Roulston at a funding announcement in December 2020 for Corridor Community Options for Adults. The Municipality is contributing \$200,000 toward the creation of their new facility.





MUNICIPAL TAX ASSISTANCE PROGRAM

East Hants currently provides assistance to lower income families through the Municipal Tax Assistance Program (MTAP). In 2020/2021, \$92,084 of exemptions were provided to 53 families and 252 residents living alone in their home. Details on this program can be found on our website.

	2020/2021	2019/2020	2018/2019	2017/2018	2016/2017
Exemptions Awarded	\$ 92,084	\$ 101,657	\$ 96,139	\$ 96,169	\$ 95,482
# of Families	53	60	57	58	67
# of Single Residents	252	278	270	272	262

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 2020/2021, the budgeted contributions to provincial services made up \$0.3226 cents of the \$0.8507 general tax rate (38%).

Municipal Contribution to:	2020/2021	2019/2020	2018/2019	2017/2018	2016/2017
Education	\$ 5,487,396	\$ 5,296,776	\$ 5,152,788	\$ 4,953,756	\$ 4,861,500
Social Services	60,755	62,197	65,550	59,788	63,130
Corrections	291,481	290,053	289,216	286,763	285,881
Regional Library	141,986	141,986	141,986	141,986	141,986
TOTAL	\$ 5,981,618	\$ 5,791,012	\$ 5,649,540	\$ 5,442,293	\$ 5,352,497



MUNICIPALITY OF EAST HANTS

TREASURER'S REPORT 2020/2021

MESSAGE FROM THE TREASURER



I am pleased to present the East Hants Treasurer's Report and audited consolidated financial statements for the year ending March 31, 2021.

The financial cycle for 2020/2021 began in October 2019 with the development of the operating and capital budgets. During business planning, staff endeavored to find efficiencies and cost savings wherever possible while ensuring an effective level of service and sustainable programs are delivered for the residents, business owners and visitors of East Hants. The general operating budget for 2020/2021, including area rates, was approved by Council at approximately \$33.1 million.

East Hants has a strong property assessment base and is fortunate to have a Council that is cognizant of the total tax burden of their taxpayers. With a property assessment cap increase of 1%, Council approved a 0.20 cent tax decrease in 2020/2021. With the increased assessment and decrease in the tax rate, there was minimal change in the general residential tax burden for homes.

Council has invested \$3.5 million in the municipality's infrastructure, primarily the Uniacke Business Park Phase 1 Expansion and Mill and Pave projects, the Hwy 214 Sewer Upgrade, and final stages of construction for the East Hants Aquatic Centre. This project was substantially complete in March 2020 (with a delayed opening due to COVID-19 pandemic).

This report includes an assessment of the provincial Financial Condition Indicators. The indicators present a general picture of the Municipality's financial condition and indicate the strengths, trends and risk areas where municipalities should focus. The data is a year behind other data in this report as it is compiled at the provincial level and released the following year. East Hants is very pleased with the preliminary results of the indicators for 2019/2020.

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 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, being accountable to our stakeholders and being transparent in what we do. My appreciation is extended to all departments for their ongoing cooperation and assistance.

Sue Surrette, CPA, CGA
Director of Finance

Property Assessment in East Hants



Along with the approved tax rate, property assessment is the basis for the largest source of revenue for East Hants which are property taxes. The 2020 filed assessment roll showed an increase in assessment for both residential and commercial values. Despite the increase in commercial assessment the commercial sector still accounted for only 7.8% of the taxable base (see Table below). One of Council's key strategies is economic prosperity; all departments are involved in economic prosperity in one sense or another, which is reflected in the interconnections of the goals within the 2017-2020 Strategic Plan. The goal of the Municipality is to create a strong commercial and residential tax assessment base that supports the economic well-being of the community.

With assessments capped at a 1% increase for 2020, 87% of the residential assessment increase was related to an increase in market value of existing properties, including 169 new dwellings and renovations of others.

	2020/2021	2019/2020	2018/2019	2017/2018	2016/2017
Number of Taxable Properties	14,882	14,818	14,725	14,650	14,520
Residential Assessment (000's)	1,656,968	1,600,405	1,546,932	1,506,291	1,450,694
Resource Assessment (000's)	53,413	52,097	49,318	47,893	48,163
Commercial Assessment (000's)	145,589	145,262	142,296	139,168	135,046
Residential/Commercial Split	92.2%/7.8%	91.9%/8.1%	91.8%/8.2%	91.8%/8.2%	91.7%/8.3%
Exempt Assessment (Assessment Act) (000's)	106,540	99,384	96,803	96,598	95,536
Exempt by Municipal Bylaw (000's)	25,833	27,953	28,195	29,135	29,427
Farm Acreage	36,861	36,942	36,842	36,720	37,442
Forest Acreage < 50,000 Acres	171,347	172,065	172,151	171,575	172,599
Forest Acreage > 50,000 Acres	57,141	57,101	56,157	56,085	56,092
Uniform Assessment (000's)	1,800,327	1,737,787	1,690,548	1,625,246	1,594,980

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 2020/2021, including area rates, was approved by Council at approximately \$33.1 million.

The individual rates for 2020/2021 compared to 2019/2020 were as follows (rates per \$100 of assessment):

	2020/2021	2019/2020
General tax rate - Residential/Resource	\$0.8507	\$0.8527
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	0.3150	0.3020
Urban service rate (Shubenacadie) - Residential	0.2800	0.2900
Urban service rate (Enfield, Elmsdale, Lantz) - Commercial	0.6570	0.7100
Urban service rate (Milford) - Commercial	1.2000	1.2000
Urban service rate (Shubenacadie) - Commercial	0.7470	0.8100
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	1.98



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.



	2020/2021	2019/2020	2018/2019	2017/2018	2016/2017
Property Tax Rates (per/\$100 of Assessment)					
Residential/Resource Rate	\$0.8507	\$0.8527	\$0.8607	\$0.8585	\$0.8704
Percentage Change	-0.23%	-0.93%	0.26%	-1.37%	1.53%
Commercial Rate	\$2.60	\$2.60	\$2.61	\$2.66	\$2.71
Tax Revenue					
Residential/Resource	\$14,541,811	\$14,074,166	\$13,716,064	\$13,317,502	\$13,044,789
Commercial	\$3,827,626	\$3,748,409	\$3,706,311	\$3,698,025	\$3,648,582
Other (GIL, Farm, Forest)	\$401,883	\$382,594	\$360,320	\$356,664	\$367,765
Uncollected Taxes (per FCI)	3.2%	3.5%	4.0%	3.9%	4.0%
Deed Transfer Tax Revenue	\$2,172,194	\$1,544,918	\$1,597,967	\$1,275,822	\$1,297,861

Deed Transfer Tax Allocation by Area	2020/2021		2019/2020		2018/2019	
	Revenue	%	Revenue	%	Revenue	%
Urban Service Area	\$ 1,322,456	61%	\$ 1,006,438	65%	\$ 866,746	54%
Rural	280,848	13%	311,726	15%	175,772	11%
Mount Uniacke	568,890	26%	226,754	20%	555,450	* 35%
TOTAL:	\$ 2,172,194	100%	\$ 1,544,918	100%	\$ 1,597,967	100%

*Anomaly due to sale of multiple commercial forestry properties

Assessment CAP Program	2020/2021	2019/2020	2018/2019	2017/2018	2016/2017
Assessment Differential due to CAP Program Residential/Resource (000's)	\$ 169,000	\$ 165,000	\$ 191,000	\$ 203,000	\$ 221,000
Tax Rate Differential Due to CAP Program	\$0.08	\$0.08	\$0.09	\$0.10	\$0.11
Restated Rate without CAP	\$0.7743	\$0.7753	\$0.7686	\$0.7585	\$0.7604

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 2016, 2017, 2018, 2019 and 2020, assessments were capped at 0.3%, 1.4%, 0.9%, 2.9% and 1% respectively; this has had a profound effect on the distribution of tax burden in East Hants.

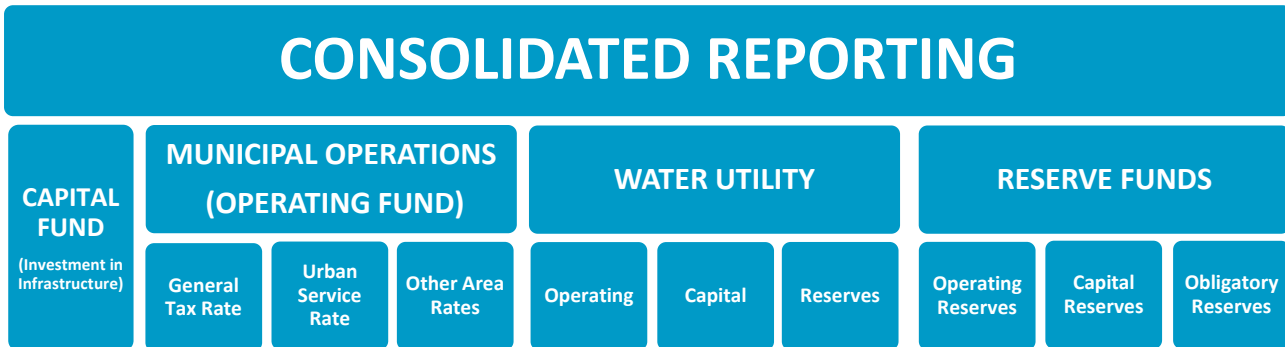
The table highlights the amount of assessment that is no longer taxable and the effect these changes have had on the residential tax rate in East Hants. The differential in the tax rate indicates the amount by which the tax rate could have been reduced had the CAP not been in place. This rate differential means that even though a homeowner has a CAP value on their assessment, they may still be paying more in property tax than they would have otherwise been paying had the program not been put in place. New homeowners and newly constructed or renovated homes (which are not part of the CAP) are most certainly paying a higher tax bill due to the CAP system.



FINANCIAL RESULTS 2020/2021

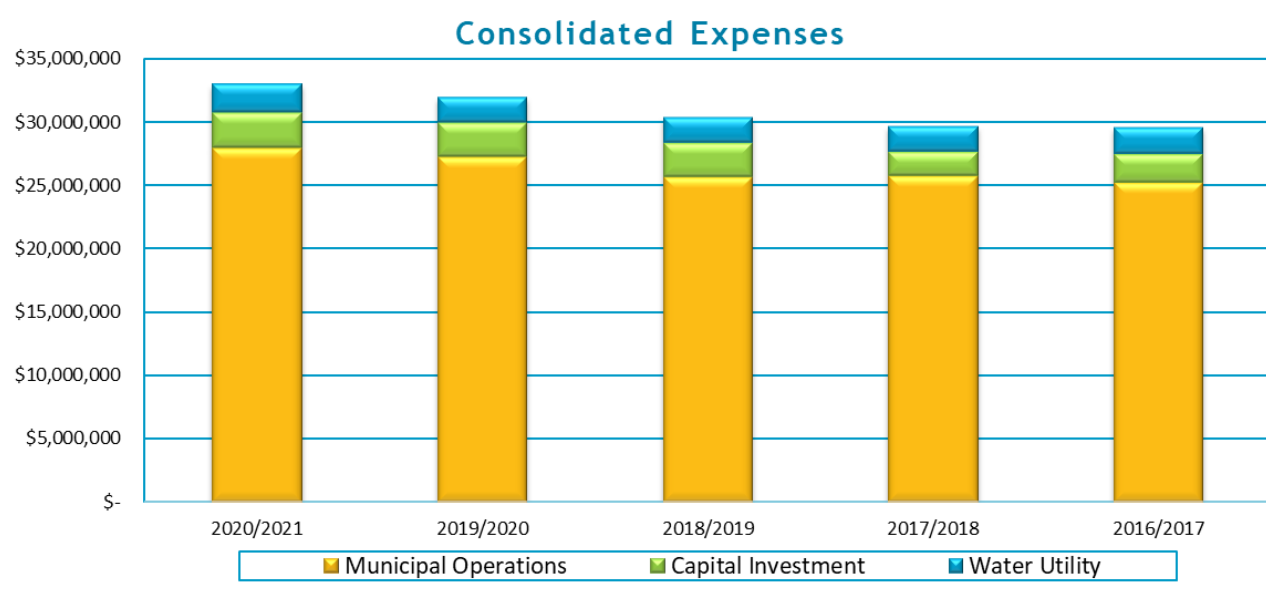
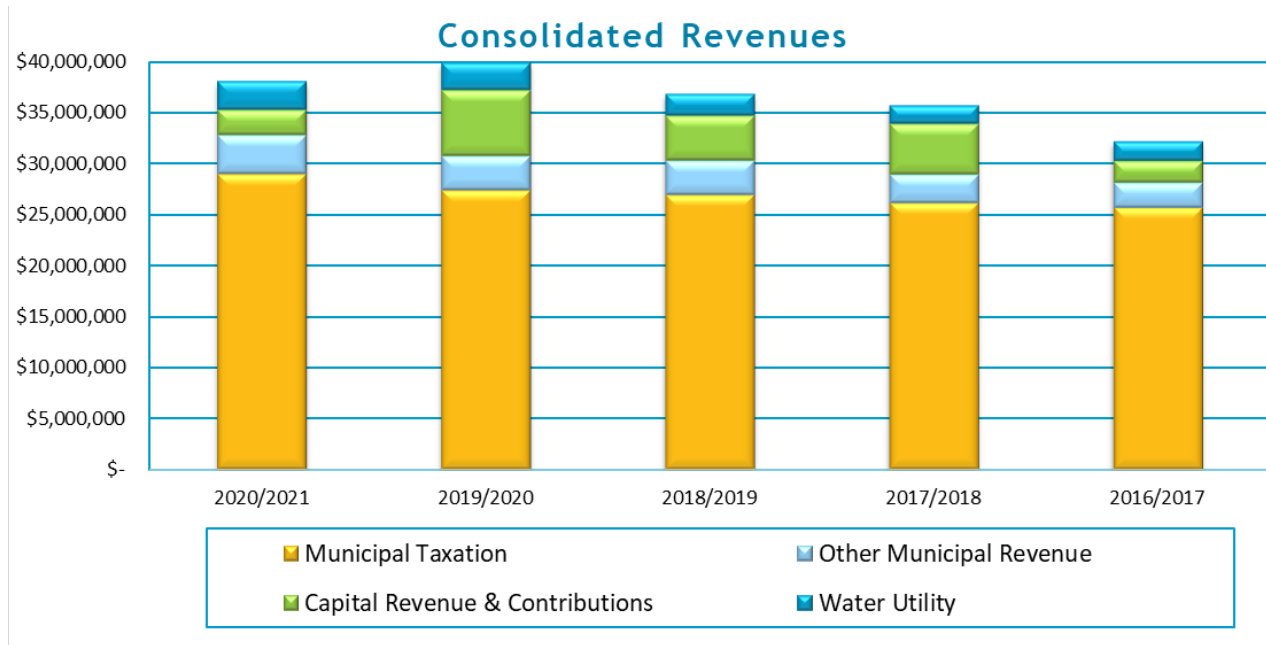
The Municipality of East Hants Annual Report serves as an opportunity to communicate to stakeholders, residents and local businesses regarding the Municipality’s 2020/2021 financial and operational performance.

The 2020/2021 financial results have been prepared on a consolidated basis and by General Tax, Urban Service Rate and Water Utility operations and reserves. This report explains the variance from budget to actual for each of these areas. Also outlined is the status of the three municipal reserve funds. The Capital Fund holds our investment in infrastructure discussed in this report under *Investing in our Infrastructure*. Our financial reporting structure is depicted below:



CONSOLIDATED REVENUES AND EXPENSES

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



Comparative Statement of Consolidated Revenues and Expenses

The following is a comparative summary of revenues by type and expenditures by function for fiscal 2020/2021. The financial statements include a detailed Consolidated Schedule of Operations by Function (Page 99 & 100) 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 REVENUES									
For years ended March 31 (in thousands of dollars)	Budget			Actual			Actual		
	2021		2021	2020		Budget to Actual Variance	Actual to Actual Variance		
Taxation	\$ 28,144	81%	\$ 29,120	77%	\$ 27,571	70%	\$ 976	\$ 1,549	
Sale of Services	1,598	5%	1,379	4%	1,049	3%	(219)	330	
Other Revenue from Own Sources	730	2%	889	2%	1,531	4%	159	(642)	
Government Grants - Operating	469	1%	1,334	4%	523	1%	865	811	
Water Utility	2,161	6%	2,308	6%	2,167	6%	147	141	
Revenue before Other	33,102		35,030		32,841		1,928	2,189	
Government Grants - Capital	1,297	4%	1,327	4%	5,957	15%	30	(4,630)	
Development & Other Contributions	366	1%	1,149	3%	536	1%	783	613	
	1,663		2,476		6,493		813	(4,017)	
Total Revenue	\$ 34,765		\$ 37,506		\$ 39,334		\$ 2,741	\$ (1,828)	
CONSOLIDATED EXPENSES									
General Government	\$ 6,755	19%	\$ 6,218	18%	\$ 6,395	20%	\$ (537)	\$ (177)	
Protective Services	7,520	22%	7,424	23%	7,274	23%	(96)	150	
Transportation	2,230	6%	2,041	6%	2,242	7%	(189)	(201)	
Environmental Health Services	5,252	15%	4,708	14%	5,010	16%	(544)	(302)	
Environmental Development	1,580	5%	1,257	4%	1,299	4%	(323)	(42)	
Education & Social Services	5,552	16%	5,548	17%	5,359	17%	(4)	189	
Recreation and Cultural Services	3,741	11%	3,489	11%	2,353	7%	(252)	1,136	
Water Utility	2,283	6%	2,306	7%	2,009	6%	23	297	
Total Expenses	\$ 34,913		\$ 32,991		\$ 31,941		\$ (1,922)	\$ 1,050	
SURPLUS (DEFICIT)	\$ (148)		\$ 4,515		\$ 7,393		\$ 4,663	\$ (2,878)	

Description	Amount
Variance from Budget to Actual - Consolidated Surplus	
General tax rate variance as per the General Operations section	\$ 2,624,131
Urban service tax rate variance as per the Urban Service Rate section	192,696
Transfers (See below)	940,932
Net gain on the sale/disposal of Municipal assets	998,200
Pension adjustment for the unamortized actuarial loss (Note 10 Financial Report)	(434,769)
Landfill liability adjustment based on PSAS requirements	(114)
Non-Urban Streetlights, variance to budgeted surplus	6,250
Water Utility variance as per the Water Utility section	158,131
Interest earned on capital reserves	208,904
Principal payments General Fund - Local Improvement - John Murray Drive (Provincial)	(12,600)
Principal payments General Fund - Lantz Fire Department Recoverable	(19,135)
Net Variance from Budget to Actual	\$ 4,662,626

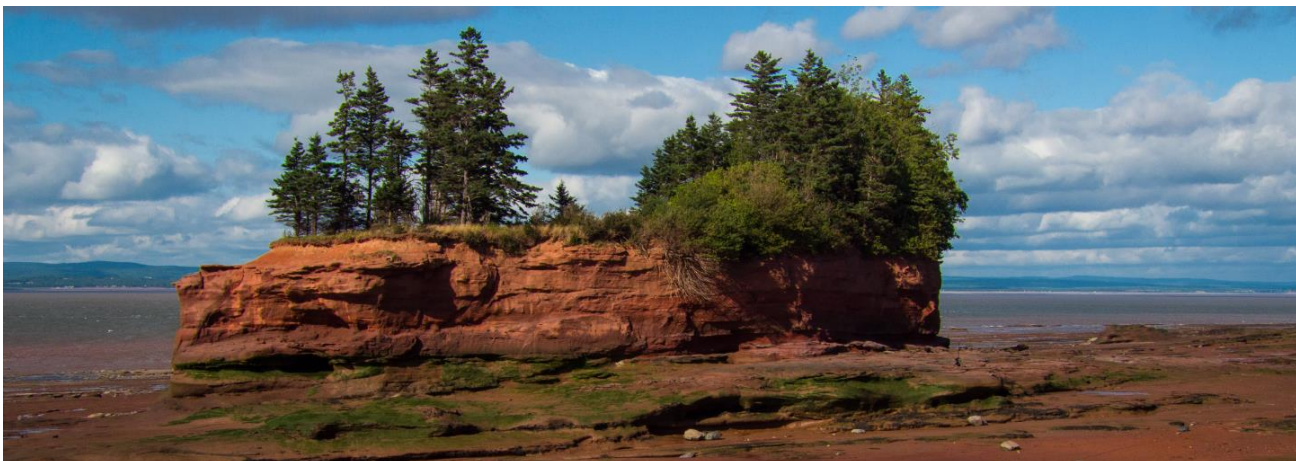


INVESTING IN OUR INFRASTRUCTURE (CAPITAL FUND)



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	2020/2021	2019/2020	2018/2019	2017/2018	2016/2017
General Government (Municipal Administration, Buildings, Information Systems, Legislative, Human Resource systems)	\$ 125,378	\$ 85,028	\$ 44,669	\$ 70,100	\$ 16,171
Transportation (Roads, Sidewalks, LED Streetlights)	25,860	21,233	64,936	20,916	13,826
Environmental Development (Economic Development, Industrial Parks, Community Development)	936,801	1,695,970	191,409	36,178	66,910
Environmental Health (Wastewater, Waste Management, Environmental Stewardship)	1,564,790	748,174	643,437	51,257	133,187
Recreation & Cultural Services (Recreational Facilities, Parks, Tourism, Libraries, Cultural Buildings)	805,265	11,038,269	6,388,910	927,567	1,667,935
Water Utility (Infrastructure and Equipment related to Water Treatment & Distribution)	81,229	236,088	1,102,398	4,387,539	210,208
TOTAL	\$ 3,539,323	\$ 13,824,762	\$ 8,435,759	\$ 5,493,557	\$ 2,108,237



Infrastructure Highlights: Completed Projects in 2020/2021

Uniacke Business Park

Expansion - Phase 1

The expansion of the Uniacke Business Park Phase 1 was completed in the Fall of 2020 and included bringing over 15 acres to market and added 9 new lots to the Business Park. This project ensures the availability of suitable land in East Hants to support business and economic growth, as well as encourage future development.

Project Funding	Total Budget	Actual Expenditures		
		2020/2021	Prior Years	Total
Special Reserves	\$ 150,500	\$ 306,277	\$ 90,107	\$ 396,384
Debt	878,500	-	-	-
Temporary Financing	-	464,607	60,393	525,000
Total	\$ 1,029,000	\$ 770,884	\$ 150,500	\$ 921,384



Mill & Pave

The milling and resurfacing of 900 metres of asphalt was completed on James Boyle Drive and Richard John Drive within the Uniacke Business Park. This project will extend the useful life of the roads, aligns with Phase 1 of the Expansion and supports future economic growth.

Project Funding	Total Budget	Actual Expenditures		
		2020/2021	Prior Years	Total
Special Reserves	\$ 277,500	\$ 148,987	\$ -	\$ 148,987
Total	\$ 277,500	\$ 148,987	\$ -	\$ 148,987

East Hants Aquatic Centre - Splash Pad

The new Aquatic Centre is a modern and accessible facility that offers recreational services to people of all ages. The facility was substantially complete in 2019/2020, while the outdoor splash pad was completed in the Summer of 2020. The addition of the splash pad is a great way to cool down on a hot day, enables kids to socialize and also promotes active living.



Waste Management Centre Excavator

Replacement of one of the excavators used to support operations at the Waste Management Centre facility. This project facilitates improved equipment, operational reliability and safety in the workplace.



Project Funding	Total Budget	Actual Expenditures		
		2020/2021	Prior Years	Total
Special Reserves	\$ 250,000	\$ 249,661	\$ -	\$ 249,661
Total	\$ 250,000	\$ 249,661	\$ -	\$ 249,661

Playgrounds/Parks

The Playgrounds/Parks Projects includes upgrades to multiple playgrounds/parks in East Hants. In 2020/2021, the Royal Oaks playground in Belnan was completed. This playground features a double bay swing area as well as accessible surfacing.



Royal Oaks Park & Playground

Project Funding	Total Budget	Actual Expenditures		
		2020/2021	Prior Years	Total
Gas Tax Funding	\$ 50,000	\$ 70,000	\$ -	\$ 70,000
Capital out of Revenue	70,000	-	-	-
Provincial Funding	15,000	14,000	-	14,000
Special Reserves	-	3,948	-	3,948
Total	\$ 135,000	\$ 87,948	\$ -	\$ 87,948

Isenor Road Lift Station



This project replaced two pumps at Lift Station # 19 as well as the associated piping infrastructure needed for maintenance of the site. New equipment was installed and upgraded to meet current building code standards.

Project Funding	Total Budget	Actual Expenditures		
		2020/2021	Prior Years	Total
Gas Tax Funding	\$ 330,000	\$ 301,501	\$ 21,712	\$ 323,213
Total	\$ 330,000	\$ 301,501	\$ 21,712	\$ 323,213

Infrastructure Highlights: Work-in-Progress Projects in 2020/2021

Highway 214 Sewer Upgrade

Upgrading the wastewater system has been a priority in the Corridor due to residential and commercial growth in the area. This project will upgrade infrastructure on Highway 214 and Elmsdale Road to handle increased hydraulic loading and will provide capacity needed to service a high-growth area. This project is being completed in phases. Phase 1 included the installation of a new wastewater forcemain in conjunction with a Provincial road project and was completed in the Fall of 2020.

Project Funding	Total Budget	Actual Expenditures		
		2020/2021	Prior Years	Total
Gas Tax Funding	\$ 2,470,500	\$ 826,425	\$ -	\$ 826,425
Obligatory Reserves	1,529,500	-	-	-
Total	\$ 4,000,000	\$ 826,425	\$ -	\$ 826,425

Tourism Asset Maintenance Program

The Tourism Asset Maintenance Program capital project focuses on the improvement of multiple tourism destinations around the Municipality. In 2020/2021, Dawson Dowell Park saw the construction of new washrooms, a gravel parking area and picnic shelters. Future work is anticipated in relation to the Burntcoat Head Park and Walton Lighthouses.



Project Funding	Total Budget	Actual Expenditures		
		2020/2021	Prior Years	Total
Special Reserves	\$ 178,750	\$ 84,547	\$ -	\$ 84,547
External Grant Funding	36,250	36,250	-	36,250
Total	\$ 215,000	\$ 120,797	\$ -	\$ 120,797

MUNICIPAL OPERATIONS (OPERATING FUND)

The **Schedule of Current Fund Operations** (Page 90) 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.

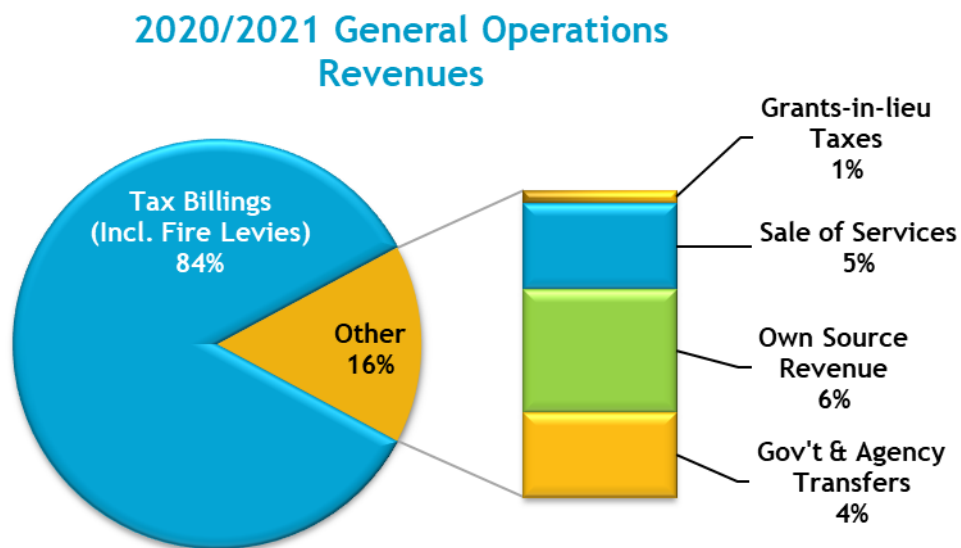
Subsequent to various transfers to reserve and funding adjustments (see General Tax Rate section below), the General Operations surplus was recorded at \$882,743 for 2020/2021 and transferred to the Operating Contingency Reserve. The full 2020/2021 surplus of \$1,088,964 can be broken down as follows:



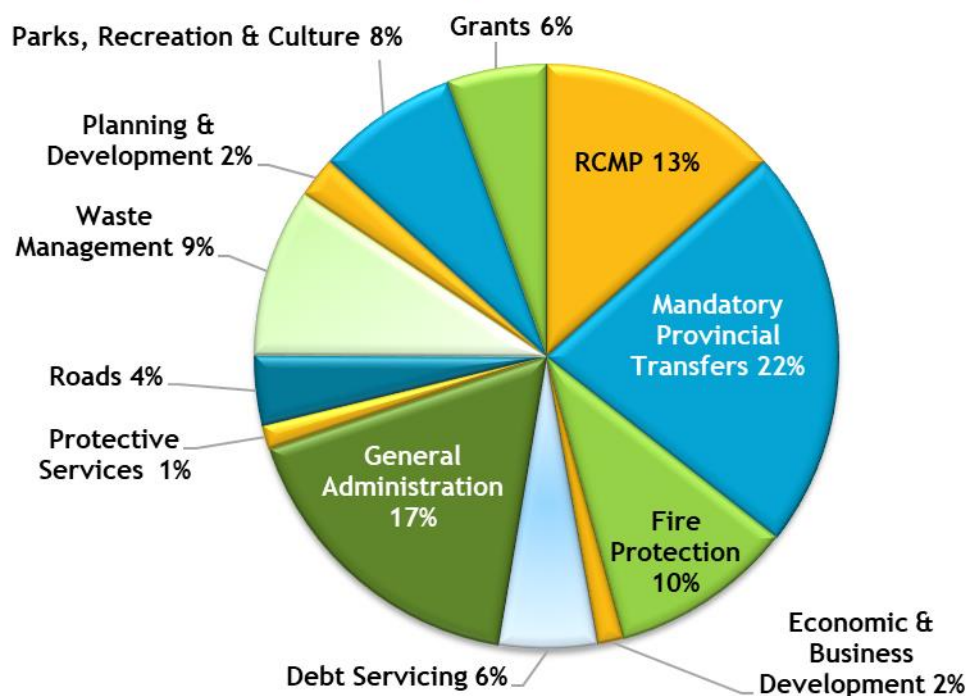
General Operations	\$	882,743
Urban Service Rates		194,444
Other Lights		11,777
Total	\$	1,088,964

General Tax Rate

The following pie charts represent the general tax rate revenues and expenses for the Municipality for 2020/2021 (excluding transfers to reserve, amortization expense, pension accounting and landfill closure entries):



2020/2021 General Operations Expenditures



The total General Operations budget for 2020/2021 was set at \$29.9 million. The table below reflects a positive variance of \$2,624,131 (8.77% 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	\$ (822,194)
Provincial & Federal grants (COVID-19 Safe Restart \$810K , VIC grant \$5.5K)	(815,465)
Tipping fee, Scrap Metal & RRFB Diversion Credit revenue	(83,870)
Net taxes, including planned amount for assessment appeals of \$45,000	(81,966)
Aquatics, Daycamp & Tourism Program revenues net of savings in wages & benefits	(74,961)
Bell Grant/NS Power/HST Offset	(48,174)
Planning & building permits	(42,842)
Recreation Grants/Student Employment Funding	(14,281)
Tax certificates	(9,548)
LEMC Tenant Revenue net of rent expense	10,259
Fines and other revenue	21,997
Transit Study funding deferred to future years (capital project 21-004)	25,000
Administration fees	72,249
Interest on investments & receivables net of bank fees	125,340
Variance from Budget to Actual - Revenue	\$ (1,738,455)

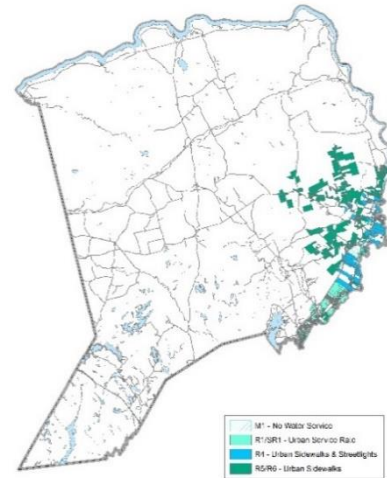
Description	Amount
INCREASES / (DECREASES) IN EXPENSES	
Wages & Honorariums - savings due to various staff vacancies excluding program wages above	\$ (353,240)
Snow removal (LEMC \$22K, Roads \$87K, Other properties \$9K)	(118,971)
Building & Property maintenance (primarily grounds maintenance)	(65,028)
Training education & associated travel	(51,709)
LEMC Building debt (interest rate lower than anticipated for refinancing)	(49,987)
Uniacke Business Park debt delayed till Spring 2021	(49,763)
Conference registration & travel	(47,076)
Promotion and advertising (Council \$6K, CAO's office \$8.5K, PRC \$11K, WMC \$7.1K)	(32,261)
Various operational items -primarily due to cancelled community events & programing	(30,734)
Tax exemptions & municipal grants	(29,860)
Vehicle maintenance and fuel (fuel savings \$18.3k)	(22,813)
Printing costs	(16,629)
Miscellaneous Items (includes postage, office supplies, publications & operational materials)	(14,936)
Custodial services	(14,018)
RCMP costs	(13,883)
Power, heating fuel and water (primarily LEMC savings in power)	(11,337)
Uncollectible savings for accounts receivable	(8,296)
Business development	(7,015)
Provincial mandated costs (Corrections, Education, Provincial Housing)	(5,617)
Computer Hardware, Software, & Support	(4,048)
Legal Fees funded by COVID-19 Safe Restart above	3,000
Insurance	6,230
Professional Fees - \$5.4K COVID-19 Restart fee, election costs offset by \$40K COVID-19 funding	52,315
Variance from Budget to Actual - Expense	\$ (885,676)
Variance from Budget to Actual Surplus	\$ (2,624,131)
Building principal payment	(373)
Original planned surplus	(2,889)
Net Surplus End of Year	\$ (2,627,393)

Description	Amount
Surplus transferred as follows:	
Transfer to reserves surplus	\$ (882,743)
Deed Transfer Tax - new RCMP model for future years	(545,000)
Active Transportation Hwy 214 capital project #20-035	(400,000)
Deed Transfer Tax - to mitigate potential shortfall in 2021/2022	(275,000)
Transfer to reserves surplus for Waste Management future debt	(187,438)
Planner two year term position	(140,000)
Recreation Facilities Grants (C21(61))	(50,000)
LEMC building debt savings	(49,987)
Uniacke Business Park debt savings	(49,763)
Pension benefits & payroll fees	(20,147)
Admin - host server	(20,000)
Admin - front counter shutters	(5,215)
Admin - communication kiosk for East Hants Sportsplex	(2,100)
Total	\$ (2,627,393)

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 2020/2021 was set at \$3.1 million. The final surplus was \$194,444, 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	\$ (83,469)
Sewer Hook-up & Usage revenue, net of reserves transfer	247
Federal Grant In Lieu	789
Irving Oil servicing agreement	1,442
Variance from Budget to Actual - Revenue	\$ (80,991)
INCREASES / (DECREASES) IN EXPENSES	
Plant Maintenance for wastewater properties	\$ (52,401)
Computer & admin support - costs savings for administration, finance and IT support	(19,400)
Wages & benefits - savings	(18,429)
Other general operations -primarily from savings in property maintenance & vehicle expenses	(12,326)
Operational materials & small equipment	(5,357)
Public fire protection	(3,792)
Variance from Budget to Actual - Expense	\$ (111,705)
Variance from Budget to Actual Surplus	\$ (192,696)
Original planned surplus	(1,748)
Net USR Surplus End of Year	\$ (194,444)



Reserves - Urban Service Rate

Reserve funds are funds set aside to help offset future financing requirements; these are drawn upon to finance capital and operating expenditures as designated by Council. Urban type services are very infrastructure intensive, requiring significant funding for most capital projects. For this reason, reserve fund balances are a fundamental component of managing the financial stability of the USR. The following amounts are being held in reserve at March 31, 2021, for the USR systems:

For Capital Purposes:	Amount
Wastewater	\$ 38,392
Stormwater	2,626
Total	\$ 41,018

For Operating Purposes:	Amount
Sidewalks	\$ 725,648
Wastewater	1,641,014
Contingency	872,419
Total	\$ 3,239,082

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.



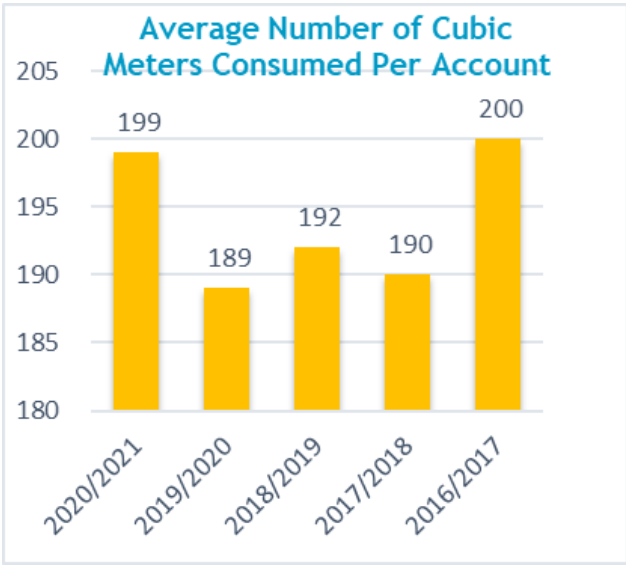
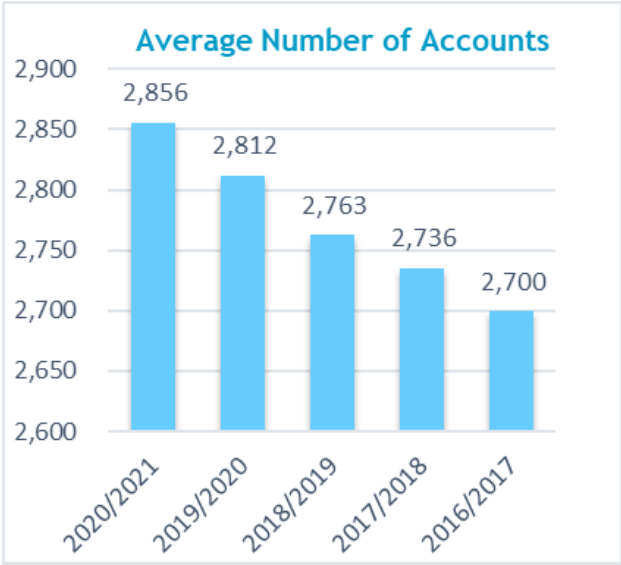
EAST HANTS WATER UTILITY



The East Hants Water Utility (EHWU) serves 2,868 customers in the communities of Shubenacadie, Lantz, Elmsdale and Enfield. The Utility also operates a bulk water station in Enfield that serves water haulers and residents throughout the region. The Municipality is accountable to the Nova Scotia Utility and Review Board (NSUARB) for all matters relating to water utility accounting and rate setting. East Hants received approval from the UARB 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, 2021, the Utility showed an accumulated fund balance of \$1,719,426. Operating results for 2020/2021 reflect a positive change in fund balance (operating surplus) of \$186,177. This surplus is explained in the following table:

Description	Amount
(INCREASES) / DECREASES IN REVENUES	
Water billing revenue - Increase in base charge revenue \$6.4K and water consumption \$90K	\$ (96,416)
Bulk water revenue	(53,045)
Increase in water meter connections, installations and disconnections	(1,225)
Interest and penalty revenue (impacts of COVID-19 pandemic)	3,705
Public fire protection	3,792
Variance from Budget to Actual - Revenue	\$ (143,189)
INCREASES / (DECREASES) IN EXPENSES	
Wages & benefits - savings related to water positions	\$ (41,536)
Other operating costs - primarily savings in power, postage, advertising & regulatory fees	(29,735)
Snow removal	(29,002)
Equipment & Property and Grounds Maintenance	(26,246)
Computer & admin support - costs savings for administration, finance and IT support	(21,879)
Savings in Vehicle Expenses - primarily in maintenance	(3,245)
Amortization - completion of EHWU Capital Projects	8,064
Operational materials - primarily increase in chemicals	23,990
Contracts - high costs of watermain breaks offset by savings in professional fees	104,647
Variance from Budget to Actual - Expense	\$ (14,942)
Variance from Budget to Actual Surplus	\$ (158,131)
Decrease in transfer from Operations to Capital for Water Meters	(16,059)
Original planned surplus	(11,987)
Net Surplus End of Year	\$ (186,177)

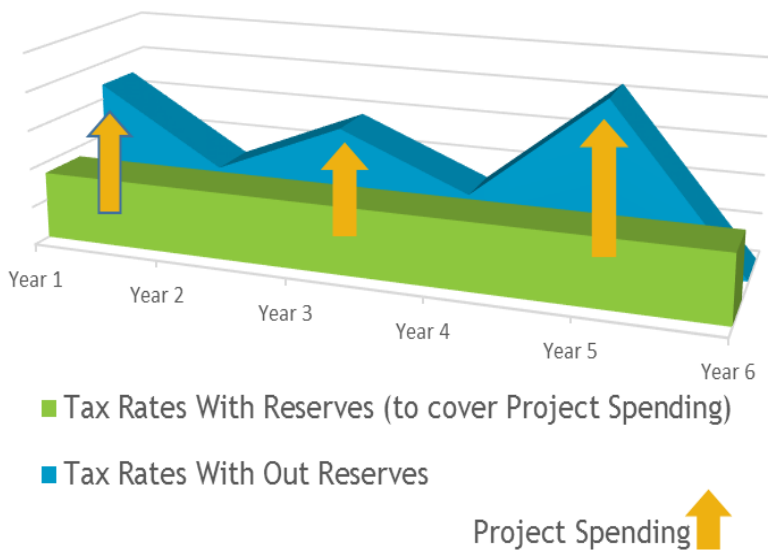


RESERVES

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 73); Obligatory reserves are reported in the liabilities section of the Statement of Financial Position (Page 73).

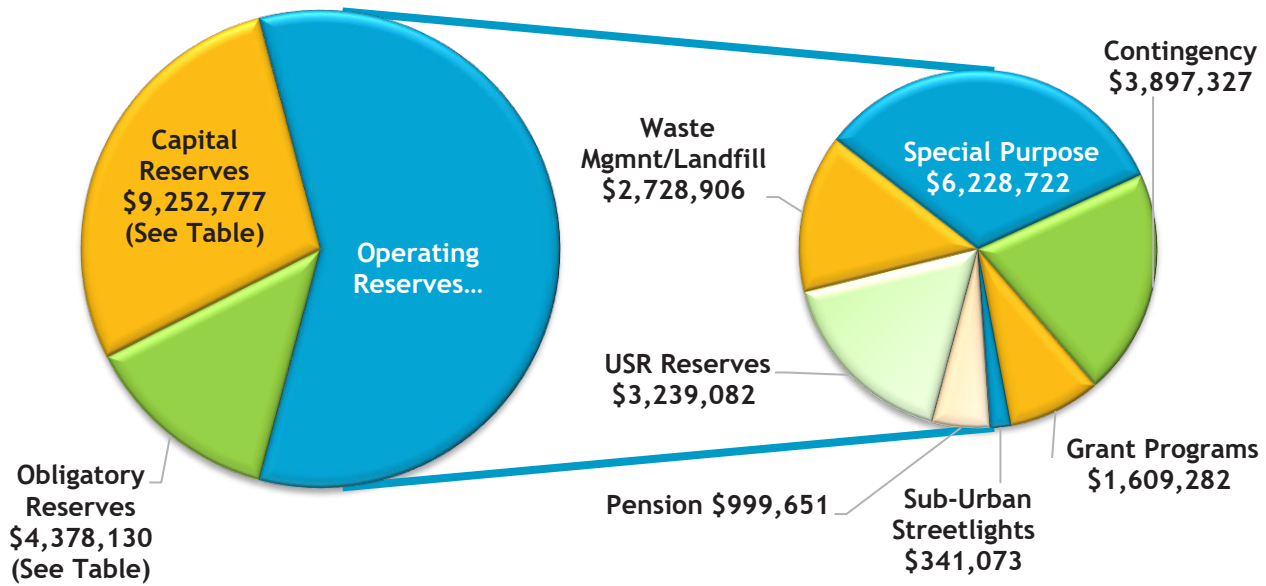


Reserves are key to the financial success of the Municipality and Council’s ability to respond to the needs of East Hants residents and future development. Council needs to balance the desire to keep the tax burden as low as possible with the need for healthy reserve balances to ensure financial stability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

The Municipality has approximately \$32.7 million in operating and capital reserves. Of this amount, \$9.3 million is set aside for capital work and \$19 million is being held in operating reserves. The Municipality of East Hants also has \$4.4 million in obligatory reserves, money collected specifically for open space and for sewer & water infrastructure.

Each reserve fund is further broken down for specific uses. For a detailed list of Reserve Fund balances, see Page 96, Schedule of Reserve Operations. The following graph summarizes the funds:

2020/2021 Reserves Held for Future Use - \$32.7M

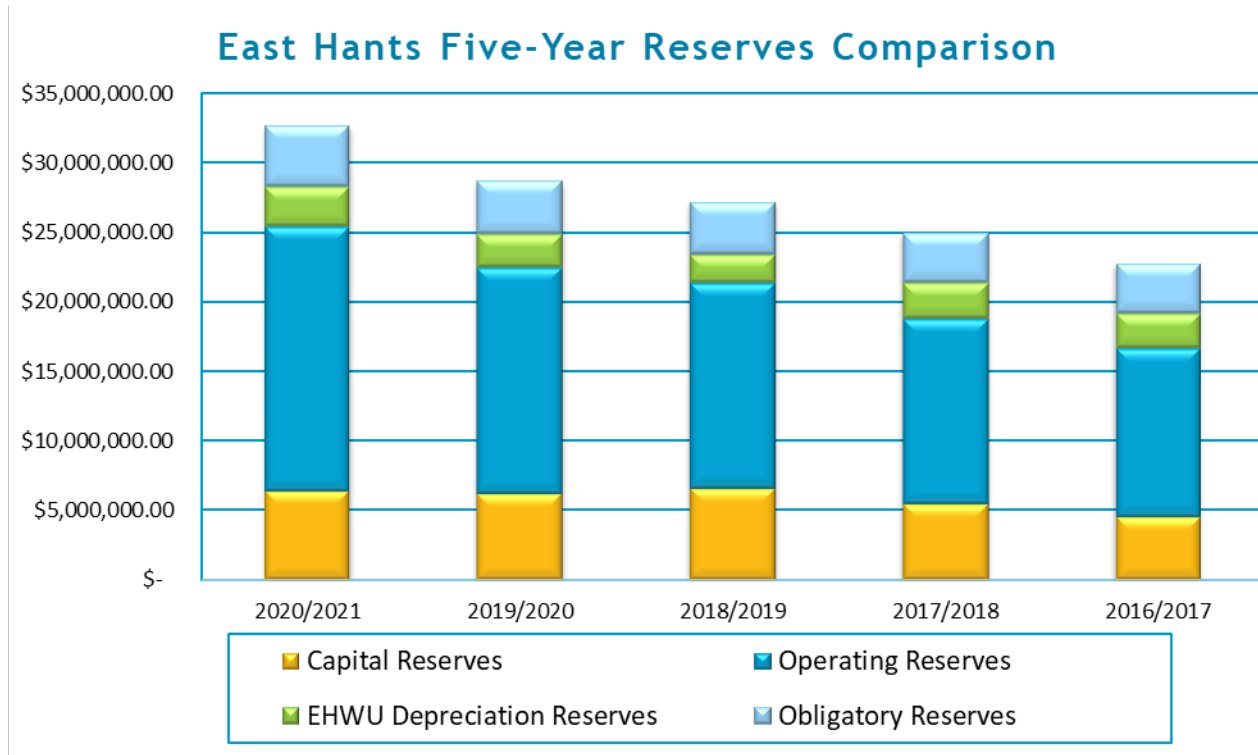


Capital Reserves	Amount	Obligatory Reserves	Amount
Water System Infrastructure	\$ 2,908,218	Sewer Infrastructure	\$ 2,779,639
USR Capital Reserves	41,018	Water Infrastructure	1,401,061
Industrial Park Expenditures	1,264,041	Open Space	197,430
Gas Tax Funding	3,732,116		
Landfill Site Post Closure	182,480		
Other	1,124,301		
Road Paving	602		
Total	\$ 9,252,777		\$ 4,378,130

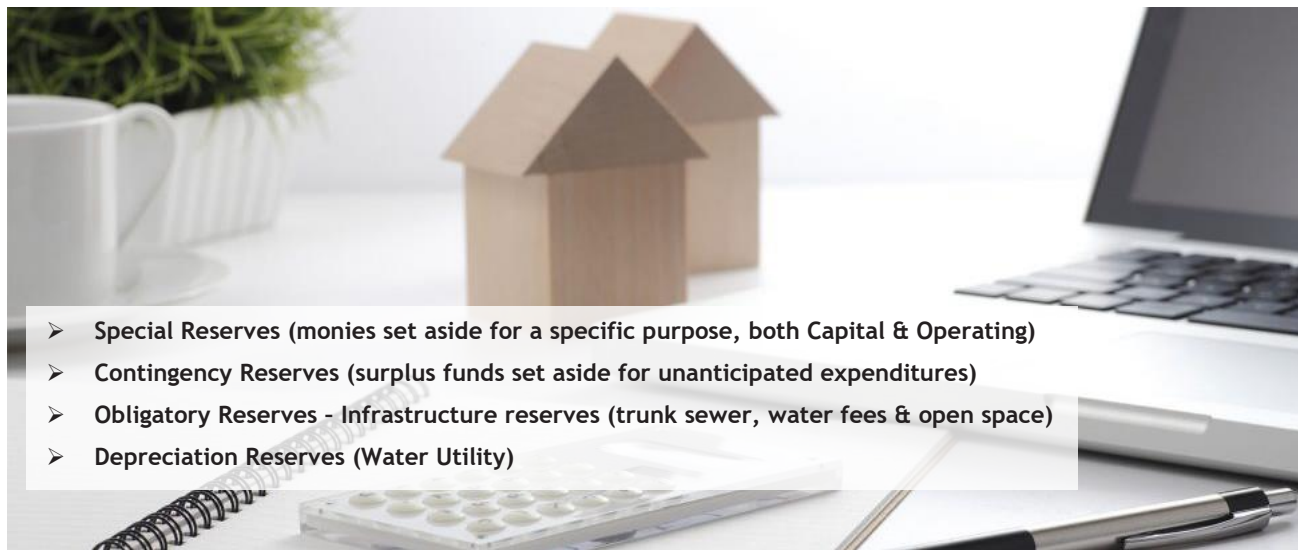
The following amount represents future repayments to the operating contingency reserve fund:

- \$46,124 (\$82,674 in 2019/2020) will be repaid to the operating reserve fund as the residents in Shubenacadie pay off the accumulated deficit of the former Shubenacadie Water Utility.

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



Types of Reserves



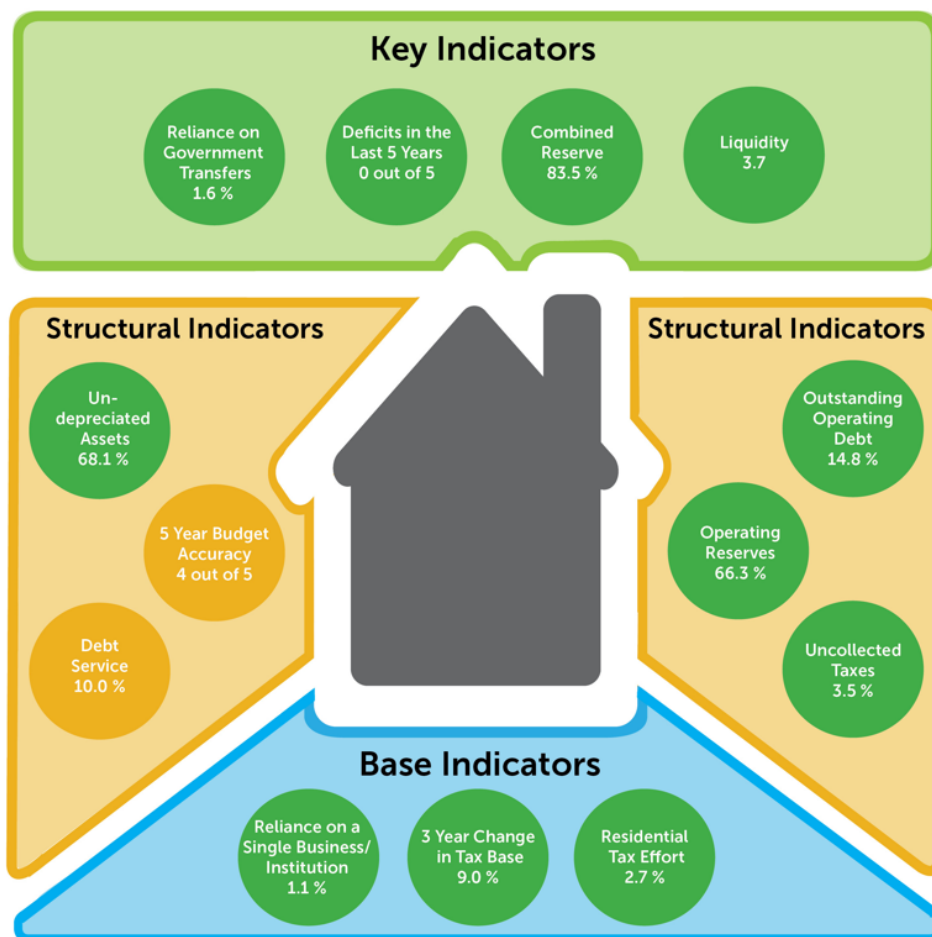
FINANCIAL CONDITION INDICATORS

The Financial Condition Index helps municipal councils and other stakeholders make sense of municipal financial information by providing a variety of sources of information 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 2018/2019 and 2019/2020, with the recommended thresholds being provided by the Province. Below is a preliminary snapshot of East Hants indicators along with comments that are important to our stakeholders for understanding the results. The indicators for 2020/2021 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/government/municipal-departments/finance-administration/financial-condition-index/



Key Indicators

	2019/2020	2018/2019	Recommended Threshold
Reliance on Government Transfers	1.6%	1.7%	Below 15%
Deficits in the Last 5 Years	0/5	0/5	0/5
Combined Reserve	83.5%	82.2%	Above 40%
Liquidity	3.7	3.6	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 \$31.8 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 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 83.5% in 2019/2020, East Hants is above the target (40%) and has limited its 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.).

Structural Indicators

	2019/2020	2018/2019	Recommended Threshold
Undepreciated Assets	68.1%	64.1%	Above 50%
Five Year Budget Accuracy	4/5	4/5	5/5
Debt Service	10.0%	11.9%	Below 10%
Outstanding Operating Debt	14.8%	16.0%	Below 25%
Uncollected Taxes	3.5%	4.0%	Below 10%
Operating Reserves	66.3%	62.9%	Above 20%

Undepreciated Assets (%)

The Municipality's significant investment in infrastructure over the past few years has resulted in a higher % for this indicator. New infrastructure has a higher book value and a greater remaining useful life than older infrastructure. Normal depreciation will decrease this percentage each year without significant additions to capital infrastructure. The addition of the East Hants Aquatic Centre (approximately \$19 million) is the primary driver for the increase in 2019/2020.

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.

Debt Service (%)

The indicators around debt can be slightly misleading for a rural municipality investing heavily in urban infrastructure. With the completion of the \$19 million Aquatic Centre of which \$10 million was funded through debt by the end of 2019/2020. 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 14.8%, East Hants is comfortably below the threshold limit of 25%.

Uncollected Taxes (%)

The Municipality of East Hants has a full-time Collection Officer and actively collects through payment arrangements, tax sale and adherence to Council collection policies. The Uncollected Tax Calculation is favourable for both 2018/2019 and 2019/2020 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.



Base Indicators

	2019/2020	2018/2019	Recommended Threshold
Reliance on a Single Business or Institution	1.1%	1.2%	Below 10%
Three Year Change in Tax Base	9.0%	11.0%	3% or Above
Residential Tax Effort	2.7%	2.7%	Below 4%

Reliance on a Single Business or Institution (%)

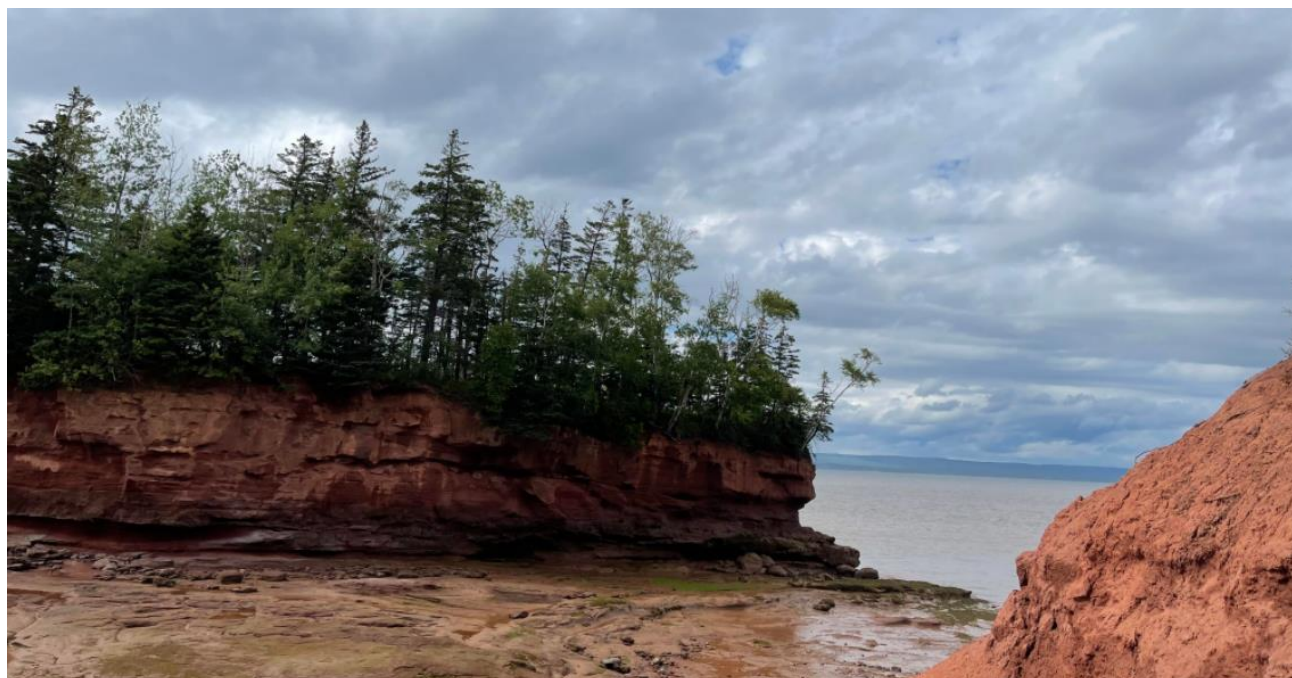
The ratio for reliance on a single business is low due to the variation of industry represented in East Hants, large amount of farm and forest lands, and significant residential assessment. This indicator is favourable for East Hants for both 2018/2019 and 2019/2020.

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 in East Hants. 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 the 2018/2019 and 2019/2020 years 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). For those interested, the details of all grants issued by Council in 2020/2021 are:

Recipient	Cost Covered	Amount
Annual Maintenance Grants for Municipally Owned Properties:		
East Hants Museum Society (Tin Smith)	2020/2021 Annual maintenace at Tin Smith Shop	\$11,000
Walton Area Development Association	2020/2021 Annual maintenace at Walton Lighthouse	4,000
Sub-Total		\$15,000

Annual Staffing Grants for Municipally Owned and/or Leased Tourism Properties:		
East Hants Museum Society	2020/2021 Staffing Grant	\$3,000
Walton Area Development Association	2020/2021 Staffing Grant	3,000
Sub-Total		\$6,000

Beautification Grant:		
Admiral Rock Memorial Assoc.	Roof, oil and cemetery maintenance	\$425
Beth Ouellette	Plant soil and Lest We Forget Poppy flag	210
Centre Rawdon Community Hall	Mowing and grounds maintenance	400
Centre Rawdon United Church Cemetery Fund	Mowing of cemetery	400
Cobequid 4H	Beach clean up	(435)
East Gore Community Hall	Mowing of grounds	400
East Gore United Church Cemetery	Mowing of cemetery	400
East Hants Historical Society	Flowers and pest control	425
Elmsdale Beautification Society	Wreaths, flower baskets (maintenance)	2,000
Enfield in Bloom	Landscaping and tractor upgrades	4,000
Gore District Volunteer Fire Department	Flowers, plants and mowing	500
Grace United Church Hall	Grounds maintenance	500
June Steadman	Black stain to paint planter and map	34
Lantz Recreation Society	Mowing and grounds maintenance	1,000
Maitland District Development Association	Flowers for Gallery 215 and wharf	425
Maitland Volunteer Fire Department Auxilary	Lawn care, snow removal and Helipad care	425
Milford Recreation Association	Plants, mulch and flowers	65
Nine Mile River Trails Association	Sign, bench, and planters	500
Rawdon 2 Way 4H Club	Mowing and flowers	400
Rawdon Gold Mines Cemetery	Mowing	400
Rawdon Gold Mines Hall	Mowing of hall grounds	400
Rawdon Volunteer Fire Department	Plants, shrubs, garden mowing	400

Recipient	Cost Covered	Amount
Shubenacadie Community Development	Landscaping, trail sign and upgrades	4,000
St Paul's Anglican Church	Garnet and shrub barrier	425
Stanley/Mosherville Community Hall	Grounds maintenance and mowing	500
Tennecape Community Hall	Grounds maintenance and mowing	500
The CHArt Society	Flower beds and shrubbery	425
Uniacke & District Legion Br 165	Mowing dog park	400
Upper Rawdon Cemetery	Mowing of cemetery	400
West Gore Cemetery	Mowing	400
Sub-Total		\$20,324

Capital Grants:

East Hants Arena Association (Sportsplex)	Area Rate Contribution - Operational & Capital Assistance	\$302,690
Hants North Recreation Development Association	Gas Tax contribution to splash pad in Kennetcook - Hants North	30,000
Sub-Total		\$332,690

Charitable Organization Tax Exemptions:

Anglican Church	2020/2021 Taxes Bylaw F-400	\$1,121
C W Saunders Lodge Hall 125	2020/2021 Taxes Bylaw F-400	1,784
Community Hall Noel	2020/2021 Taxes Bylaw F-400	1,830
Community Hall Upper Rawdon	2020/2021 Taxes Bylaw F-400	2,920
Corridor Community Options	2020/2021 Taxes Bylaw F-400	14,280
East Gore Community Club	2020/2021 Taxes Bylaw F-400	3,227
East Hants Arena Association (Sportsplex)	2020/2021 Taxes Bylaw F-400	345,298
East Hants Historical Society	2020/2021 Taxes Bylaw F-400	31
East Noel Community Club	2020/2021 Taxes Bylaw F-400	842
East Walton Community Hall	2020/2021 Taxes Bylaw F-400	1,105
Enfield & District Lion's Club Association	2020/2021 Taxes Bylaw F-400	1,726
Gore District Volunteer Fire Department	2020/2021 Taxes Bylaw F-400	2,587
Hall Foresters Maitland	2020/2021 Taxes Bylaw F-400	1,139
Hall Northfield	2020/2021 Taxes Bylaw F-400	369
Hants North Community Food Bank	2020/2021 Taxes Bylaw F-400	2,774
Lantz Recreation Society	2020/2021 Taxes Bylaw F-400	3,271
Maitland & District Development Association	2020/2021 Taxes Bylaw F-400	1,251
Milford Recreation Association	2020/2021 Taxes Bylaw F-400	9,845
Minasville Community Centre	2020/2021 Taxes Bylaw F-400	1,394
Municipality of East Hants- Enfield Earth Keepers	2020/2021 Taxes Bylaw F-400	2,150
Municipality of East Hants leased to E.H. Horne School Preservation Society	2020/2021 Taxes Bylaw F-400	6,409

Recipient	Cost Covered	Amount
Municipality of East Hants Lot 90-1 Hwy 2, Milford	2020/2021 Taxes Bylaw F-400	170
Nine Mile River & District Volunteer Fire Department	2020/2021 Taxes Bylaw F-400	367
Northern Hants Benevolent	2020/2021 Taxes Bylaw F-400	3,255
Rainbow Community Club Hall	2020/2021 Taxes Bylaw F-400	3,617
Shubenacadie Community Development Association	2020/2021 Taxes Bylaw F-400	2
Shubenacadie Hall & Grounds	2020/2021 Taxes Bylaw F-400	4,867
Stanley & Mosherville Hall Association	2020/2021 Taxes Bylaw F-400	855
Stanley Sport Aviation Association	2020/2021 Taxes Bylaw F-400	1,950
Tennecape Community Club	2020/2021 Taxes Bylaw F-400	1,199
The CHArt Society	2020/2021 Taxes Bylaw F-400	4,688
Tot's Academy Child Care Society	2020/2021 Taxes Bylaw F-400	13,796
Trustees Clarksville	2020/2021 Taxes Bylaw F-400	390
Trustees of N M R Community Hall	2020/2021 Taxes Bylaw F-400	3,709
Trustees of The Hardwood Land	2020/2021 Taxes Bylaw F-400	3,606
Uniacke Lodge No 128 A F & A M	2020/2021 Taxes Bylaw F-400	2,457
Upper Nine Mile River Hall Association	2020/2021 Taxes Bylaw F-400	3,024
Water Utility East Hants	2020/2021 Taxes Bylaw F-400	204,051
Sub-Total		\$657,356

Community Grants:

A Priddle	Travel to US and Montreal for Taekwando	\$100
Bell Park Dev Association	Trail and park upgrades and repairs	1,500
ChART	Insurance	1,500
Cobequid 4-H Club	Equipment for Woodsman activities	1,000
East Gore Community Hall	Fluorescent light fixtures and install	690
East Hants Youth Links	Insurance	1,500
East Walton Community Club	Insurance, replace well curb, repairs to storage shed	1,500
EH Family Resource Center	Insurance & Harvest Dinner event	1,750
EH Horne School Preservation Society	Fire panel replacement	1,455
Elmsdale Beautification Society	Upkeep/maintenance of Heritage Square & Picnic Park	1,500
Enfield Elmsdale Lions Club	Insurance	1,500
Hants North Baseball Association	Mowing and field maintenance	1,500
Hants North Baseball Association	Grant Based on Council Motion C11(197)	1,841
Hardwoodlands Community Hall	Insurance and paint supplies	1,500
J Priddle	Travel to US and Montreal for Taekwando	100
KAMBA	Provincial tournament registration fees	325
Landar Holdings Ltd	Grant Based on Council Motion C10(36)	4,342
Lantz Recreation Society	Insurance	1,500

Recipient	Cost Covered	Amount
Milford Recreation Association	Grounds maintenance	1,500
Off Leash Society	Insurance	1,481
Rawdon Gold Mines Community Hall	Flooring and repair and insurance	1,500
Shubenacadie Community Development Association	Insurance	1,350
Shubenacadie Hall & Grounds	Insurance	1,500
Stanley Mosherville Community Hall	Insurance	858
Tri County Basketball	Registration software	1,000
Uniacke & District Legion	Dog park benches & outdoor speakers for community events	700
Upper Nine Mile River Hall Association	Grounds maintenance & insurance	1,150
Sub-Total		\$36,142

Community Partnership Grants:		
Corridor Community Options	Grant 2020/2021 Council Motion C20(45)	\$15,000
East Hants Community Learning	Grant EH Comm Rider 2020/2021	15,000
East Hants Family Resource Centre	Annual operating grant	10,000
East Hants Sport Heritage Society	Grant 2020/2021	5,000
Hants County Senior Safety Association	Providing programs that support the well-being, independence, and health and safety of seniors in East Hants	20,000
VON Colchester-East Hants	Community partnership grant per Council Motion C20(45)	10,000
Youth Links	Hiring staff to administer programs per Council Motion C20(45)	6,000
Sub-Total		\$81,000

District Recreation Fund:		
Canoe Kayak Nova Scotia	Upgrade road, create small parking lot & signage	\$4,059
Corridor Minor Baseball	Enlarge infield & improve drainage, safety netting, install lights & power switch, install guide wires, and replace 3 bleachers	31,149
East Hants Arena Association (Sportsplex)	Upgrade Dome lights to LED - 8 lights	8,288
East Hants Off Leash Society	Gravel walkway, notice board, storage and garbage bins	925
East Walton Community Hall	Remove windows and roof repair	1,389
EH Horne School Preservation Society	Rear building windows and flooring	9,674
Enfield, Elmsdale & District Lions Club	Soccer and Rugby field upgrades Phase 1 and 2	21,855
Hants North Baseball Association	Installation of scoreboard	6,038
Milford Recreation Association	Resurfacing trail and playground, water system upgrades	10,126
Nine Mile River Trails Association	Replace boardwalks, drainage, stairs to river, new section of trail, wildlife art	14,317
Shubenacadie Canal Commission	Wildlife viewing platform and Toe rails on existing boardwalk	8,081

Recipient	Cost Covered	Amount
Shubenacadie Community Development	Repair & resurface McCoul Park walking trail, replace generator	2,115
Uniacke District Volunteer Fire Dept	Heat pump	13,500
Uniacke Masonic Lodge	Heat pump	6,613
Sub-Total		\$138,129

Dr. JT 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	2020/2021 annual operating grant	\$28,000
East Hants Special Hazards Response Unit	2020/2021 annual operating grant	6,666
Sub-Total		\$34,666

Fire Department Annual Operating Grants:		
Gore Volunteer Fire Department	2020/2021 annual operating grant	\$9,792
Kennetcook Volunteer Fire Department	2020/2021 annual operating grant	9,792
Maitland & District Volunteer Fire Department	2020/2021 annual operating grant	9,792
Noel & District Volunteer Fire Department	2020/2021 annual operating grant	9,792
Rawdon District Volunteer Fire Department	2020/2021 annual operating grant	9,792
Walton Volunteer Fire Department	2020/2021 annual operating grant	9,792
Sub-Total		\$58,752

General Government Grants:		
Caring & Sharing Food Bank	Supplies per Council Motion C20(276)	\$500
Corridor Community Options	Deed Transfer expenses per Council Motion C20(257)	6,077
East Hants Crime Prevention (COP)	Insurance per Council Motion C19(301)/C20(41)	825
East Hants Historical Society	2020/2021 annual operating grant	15,123
Hants County Christmas Angels Society	Support and assist Hants Country families and children at Christmas time.	1,000
Hants County Exhibition	Operating grant for Hants County Exhibition	500
Hants North Food Bank	Supplies & Building purchase per Council Motion C20(276)/C20(326)	6,520
Indian Brook Food Bank	Supplies per Council Motion C20(276)	500
Shumilacke Food Bank	Supplies per Council Motion C20(276)	500
Uniacke Jr Fire dept	Per Council Motion C20(276)	500
Sub-Total		\$32,045

Recipient	Cost Covered	Amount
Heritage Incentive Program:		
East Hants Historical Society	Exterior repainting of the Lower Selma Museum building	\$2,000
Holy Trinity Anglican Church	Preparation and repaint the Holy Trinity Church building	2,000
John Harman	Install replacement windows for main building at 40 Academy Street, Maitland	1,950
Maitland District Development Association	Scrape/prime/paint exterior of Selma School Cultural Centre	1,400
Sub-Total		\$7,350
MTAP Program:		
Various	Individual tax assistance based on Municipal Tax Assistance Program Council policy	\$92,084
Sub-Total		\$92,084
Recreation Access Program:		
Various	Individual program assistance based on Recreation Access Council policy	\$1,229
Sub-Total		\$1,229
Tourism Grants:		
CHArt Society	Assessment of leak in Belfry	500
East Hants Historical Society	Painting of exterior building and staffing costs	13,500
East Hants Museum Society	Insurance	618
East Noel Heritage Schoolhouse	Insurance	1,500
Maitland District Development Association	Insurance, top up wages for Gallery 215 Student, Hands On workshops for visitors and advertising and promotion	10,398
Walton Area Development Association	Insurance	6,032
Sub-Total		\$32,548
Grand Total		\$1,548,315





CONSOLIDATED FINANCIAL
STATEMENTS
MARCH 31, 2021

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, 2021.

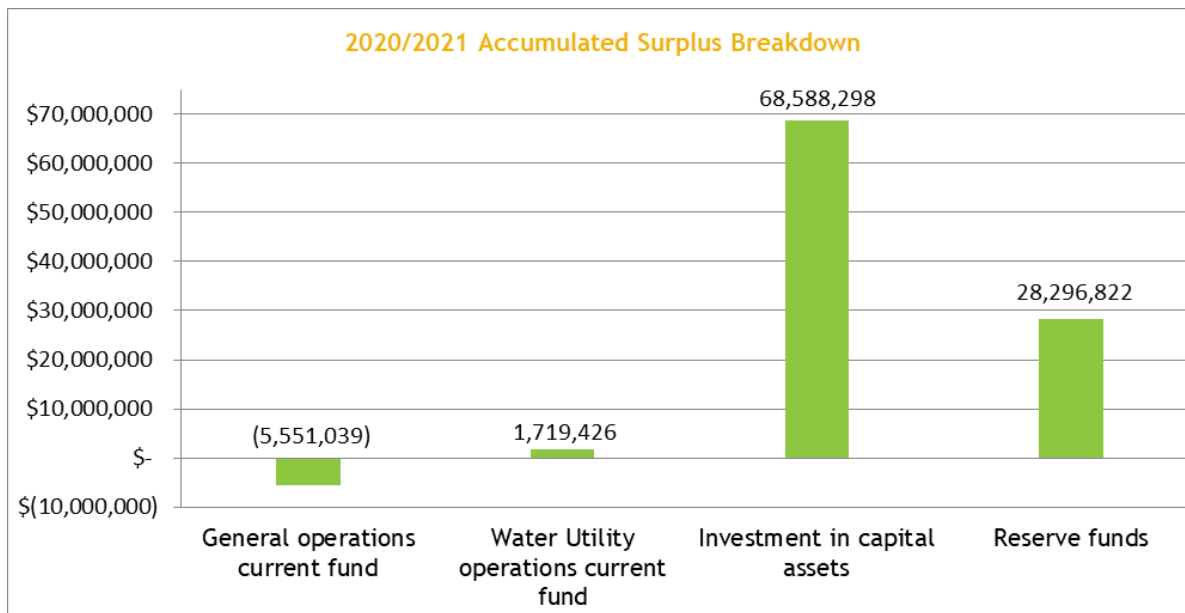
Management is responsible for such internal controls as determined necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error. The Audited Financial Statements are available on the Municipal website at easthants.ca.

There are four required PSAS financial statements: **Statement of Financial Position**; **Statement of Operations**; **Statement of Changes in Net 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 debt (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 (\$93.1M) and a significant net debt which must be recovered through future tax revenues (see Statement of Changes in Net 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 \$4,514,860 with a budgeted deficit of \$147,766. The variance of \$4,662,626 is accounted for as follows:

Description	Amount
Variance from Budget to Actual - Consolidated Surplus	
General tax rate variance as per the General Operations section	\$ 2,624,131
Urban service tax rate variance as per the Urban Service Rate section	192,696
Transfers (See below)	940,932
Net gain on the sale/disposal of Municipal assets	998,200
Pension adjustment for the unamortized actuarial loss (Note 10 Financial Report)	(434,769)
Landfill liability adjustment based on PSAS requirements	(114)
Non-Urban Streetlights, variance to budgeted surplus	6,250
Water Utility variance as per the Water Utility section	158,131
Interest earned on capital reserves	208,904
Principal payments General Fund - Local Improvement - John Murray Drive (Provincial)	(12,600)
Principal payments General Fund - Lantz Fire Department Recoverable	(19,135)
Net Variance from Budget to Actual	\$ 4,662,626

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:

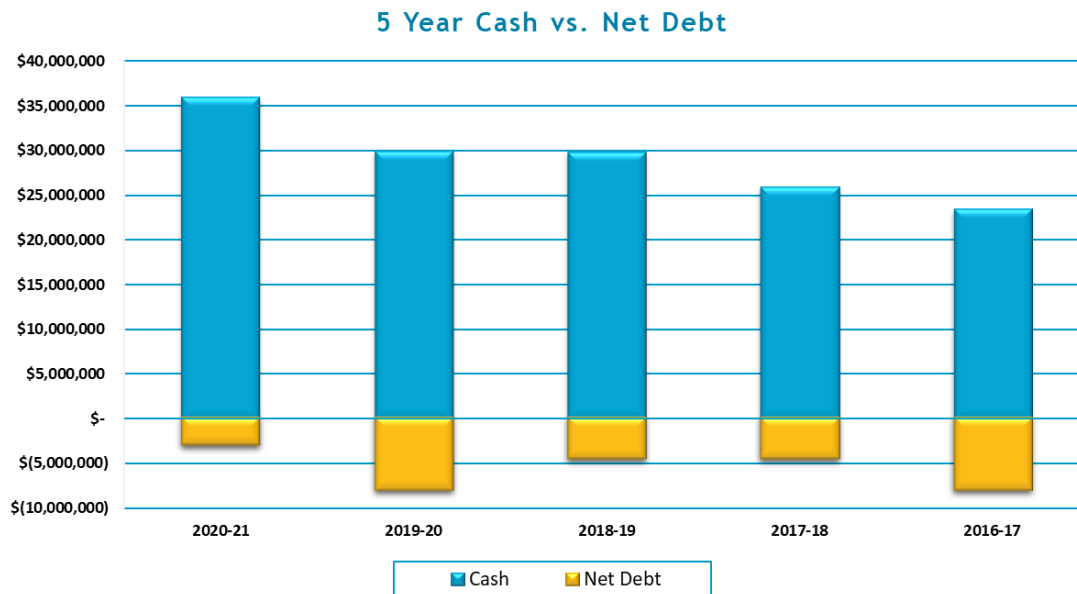
Description	Amount
Pension surplus - Budget pension expense at 10.5% (GTR \$158,827 & USR \$16,646)	\$ 175,473
Fire Department - Training	6,250
Professional Fees/Contracts - as per Council policy, transfer unspent funds to reserve	128,093
Grants - as per Council policy, transfer unspent funds to reserve	72,282
Projects carried forward to 2021/2022	448,862
Other variances affecting to (from) reserves (legal fees, contracts, computer support, etc)	109,972
Total Transfers	\$ 940,932

Statement of Changes in Net Debt

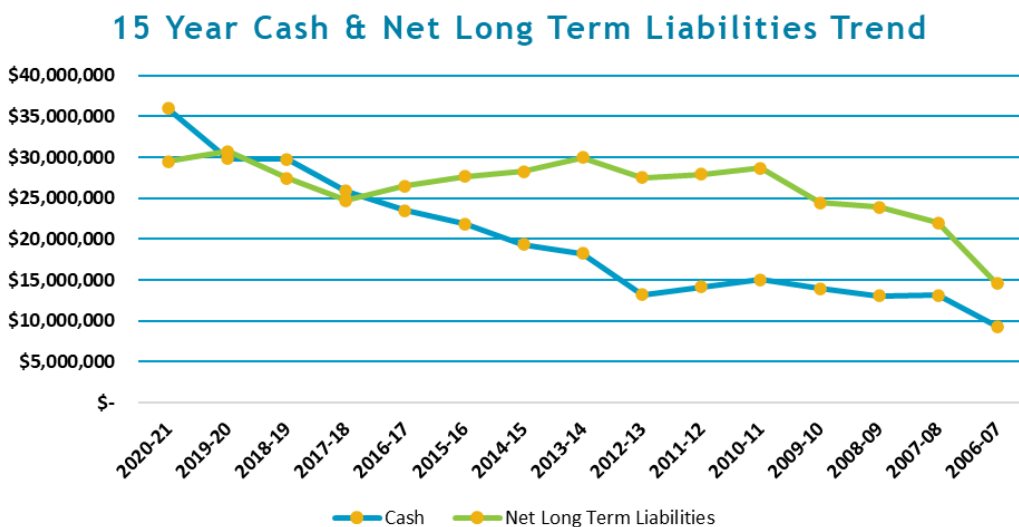
The statement is unique to PSAS reporting; the statement outlines the changes in net debt as a result of annual operations, tangible capital asset transactions and changes in other non-financial assets (pre-paid expenses and inventories). East Hants continues to strengthen its financial position with a focus on reducing its net debt. Since 2016, East Hants has reduced its net debt by \$8 million while intensifying attention to infrastructure renewal including the addition of the \$19 million Aquatic Centre.

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 2021, the consolidated cash balance is \$36 million.



As of March 31, 2021, East Hants' consolidated cash balance (\$36 million) is higher than its total long-term liabilities (\$29.5 million) and it reiterates the organization's goal to reduce debt and demonstrate overall fiscal responsibility, as shown in the below graph:



MARCH 31, 2021 - CONSOLIDATED FINANCIAL STATEMENTS

Municipality of the District of East Hants

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Municipality of the District of East Hants
 Consolidated Statement of Financial Position
 As at March 31, 2021

	2021	2020
FINANCIAL ASSETS		
Cash (Note 2)	\$ 35,973,957	\$ 29,835,746
Taxes and water rates receivable (Note 3)	2,008,546	2,107,520
Accounts receivable (Note 4)	1,573,688	3,078,713
	<u>39,556,191</u>	<u>35,021,979</u>
LIABILITIES		
Accounts payable and accrued liabilities (Note 5)	2,188,063	4,151,506
Deferred revenue - general (Note 6)	3,257,938	1,445,087
Deferred revenue - obligatory reserve (Note 7)	4,378,130	3,835,590
Employee future benefits (Note 10 & 11)	2,839,473	2,392,151
Tax sale surplus	369,200	414,336
Long-term liabilities (Note 9)	29,476,127	30,755,778
	<u>42,508,931</u>	<u>42,994,448</u>
NET DEBT	<u>(2,952,740)</u>	<u>(7,972,469)</u>
NON FINANCIAL ASSETS		
Net tangible capital assets (Note 8)	94,541,267	95,852,956
Work in progress (Note 8)	1,096,027	270,365
Inventory and prepaid expenses	368,953	387,795
	<u>96,006,247</u>	<u>96,511,116</u>
ACCUMULATED SURPLUS (Note 13d)	<u>\$ 93,053,507</u>	<u>\$ 88,538,647</u>

Contingency (Note 16)

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

.....Warden

.....Clerk

Municipality of the District of East Hants
 Consolidated Statement of Operations
 Year Ended March 31, 2021

	2021 Budget (Unaudited - Note 17)	2021 Actual	2020 Actual
Revenues			
Property taxes (Note 14)	\$ 27,934,355	\$ 28,904,003	\$ 27,372,690
Grants in lieu of taxes	209,900	215,592	198,366
Sale of services	1,597,568	1,378,621	1,048,534
Other revenue from own sources	730,464	889,475	1,531,453
Unconditional transfers from other governments	187,184	266,808	276,298
Conditional transfers from federal or provincial government	281,441	1,096,917	308,586
Government grants	1,296,797	1,296,813	5,895,455
Development and other contributions applied	366,479	151,479	353,377
Water utility	2,161,210	2,308,191	2,166,657
Total Revenues	34,765,398	36,507,899	39,151,416
Expenses			
General government services	6,754,775	6,218,553	6,395,071
Protective services	7,519,655	7,423,695	7,273,622
Education services (Note 14)	5,487,400	5,487,396	5,296,776
Social services (Note 14)	64,060	60,755	62,197
Transportation services	2,230,470	2,041,286	2,242,132
Environmental health services	5,252,103	4,692,483	5,010,237
Environmental development services	1,579,890	274,353	1,298,515
Recreation and cultural services	3,741,426	3,488,745	2,170,824
Water utility	2,283,385	2,305,773	2,009,253
Total Expenses	34,913,164	31,993,039	31,758,627
Annual Surplus (Deficit)	(147,766)	4,514,860	7,392,789
Accumulated Surplus, Beginning of Year	88,538,647	88,538,647	81,145,858
Accumulated Surplus, End of Year	\$ 88,390,881	\$ 93,053,507	\$ 88,538,647

Municipality of the District of East Hants
 Consolidated Statement of Changes of Net Debt
 Year Ended March 31, 2021

	2021 Budget (Unaudited - Note 17)	2021 Actual	2020 Actual
Annual Surplus (Deficit)	\$ (147,766)	\$ 4,514,860	\$ 7,392,789
Tangible Capital Assets and Work-in-Progress			
Acquisition of tangible capital assets and work-in-progress	(5,359,483)	(3,540,157)	(13,830,599)
Amortization of tangible capital assets	3,745,108	3,745,108	2,930,140
Net gain on sale of tangible capital assets	(998,200)	(998,200)	(182,641)
Proceeds on sale of tangible capital assets	1,279,276	1,279,276	196,744
	<u>(1,333,299)</u>	<u>486,027</u>	<u>(10,886,356)</u>
Other Non-Financial Assets			
Decrease in inventory and prepaid expenses	-	18,842	9,563
Decrease (Increase) in Net Debt	(1,481,065)	5,019,729	(3,484,004)
Net Debt, Beginning of Year	(7,972,469)	(7,972,469)	(4,488,465)
Net Debt, End of Year	\$ (9,453,534)	\$ (2,952,740)	\$ (7,972,469)

Municipality of the District of East Hants
 Consolidated Statement of Cash Flow
 Year Ended March 31, 2021

	2021	2020
Operating Transactions		
Annual surplus	\$ 4,514,860	\$ 7,392,789
Add amortization of tangible capital assets	3,745,108	2,930,140
Net gain on sale of tangible capital assets	(998,200)	(182,641)
	<u>7,261,768</u>	<u>10,140,288</u>
Changes in Non-Cash Assets and Liabilities		
Decrease (Increase) in accounts receivable	1,505,025	(1,020,671)
Decrease in taxes receivable	98,974	437,720
(Decrease) increase in accounts payable and accruals	(1,963,439)	582,783
(Decrease) increase in tax sale surplus	(45,136)	27,789
Increase (Decrease) in deferred revenue	2,355,391	(109,064)
Increase in employee benefits/other obligations	447,322	375,488
Decrease in inventory and prepaid expenses	18,842	9,563
	<u>2,416,979</u>	<u>303,608</u>
Net Change in Cash From Operations	<u>9,678,747</u>	<u>10,443,896</u>
Financing Transactions		
Long-term liabilities issued (Note 9e)	3,672,530	5,598,800
Long-term liabilities retired (Note 9c)	(4,952,185)	(2,311,995)
	<u>(1,279,655)</u>	<u>3,286,805</u>
Capital Transactions		
Acquisition of tangible capital assets and work-in-progress	(3,540,157)	(13,830,599)
Proceeds on sale of tangible capital assets	1,279,276	196,744
	<u>(2,260,881)</u>	<u>(13,633,855)</u>
Increase in Cash Position	<u>6,138,211</u>	<u>96,846</u>
Cash Position, Beginning of Year	<u>29,835,746</u>	<u>29,738,900</u>
Cash Position, End of Year	<u>\$ 35,973,957</u>	<u>\$ 29,835,746</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 2021 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)**

l) **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 2,868 (2020 - 2,841) customer utility that operates two modern water treatment plants and related infrastructure.

2. **Cash**

Cash is comprised of:

	<u>2021</u>	<u>2020</u>
Bank	\$ 31,256,123	\$ 26,410,156
Restricted cash (obligatory reserves)	4,031,130	3,425,590
Restricted cash (COVID-19 Funding)	686,704	-
	<u>\$ 35,973,957</u>	<u>\$ 29,835,746</u>

2. **Cash (Continued)**

Administered bank accounts

The Municipality administers bank accounts for 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 \$41,310 (2020 - \$28,060), representing management's estimate of uncollectible accounts.

4. **Accounts Receivable**

The balance for accounts receivable on the consolidated Statement of Financial Position totaled \$1,573,688 (2020 - \$3,078,713). Allowance for doubtful accounts is nil for 2021 and 2020. The accounts receivable balance is comprised of the following:

	<u>2021</u>	<u>2020</u>
Amounts owing - Provincial government	\$ 360,373	\$ 176,562
Amounts owing - Federal government	409,266	1,718,351
Loan to Lantz Volunteer Fire Department	197,809	217,381
Local Improvement Loan	69,000	81,600
Other	537,240	884,819
	<u>\$ 1,573,688</u>	<u>\$ 3,078,713</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>2021</u>	<u>2020</u>
Liability for landfill closure/post closure	\$ 182,480	\$ 182,366
Salaries and wages payable	413,647	310,593
Trade payables and accruals	1,591,936	3,658,547
	<u>\$ 2,188,063</u>	<u>\$ 4,151,506</u>

6. Deferred Revenue - General

	<u>2021</u>	<u>2020</u>
General deferred revenue	\$ 1,644,860	\$ 1,380,403
Water Utility deferred revenue	58,157	53,437
Capital deferred funding	125,217	11,247
Provincial funding - recreation projects	743,000	-
Federal Safe Restart Funding (Note 19)	686,704	-
	<u>\$ 3,257,938</u>	<u>\$ 1,445,087</u>

7. Deferred Revenue - Obligatory Reserve

	<u>2021</u>	<u>2020</u>
Sewer balance March 31, 2020	\$ 2,593,639	\$ 2,644,953
Sewer developer charges	229,537	138,270
Sewer developer interest	20,477	56,137
Transfer - Capital Projects	(64,014)	(243,468)
Transfer - Common Forcemain Easement	-	(2,253)
Sewer balance March 31, 2021	<u>\$ 2,779,639</u>	<u>\$ 2,593,639</u>
Water balance March 31, 2020	\$ 1,166,219	\$ 1,021,308
Water developer charges	226,537	126,270
Water developer interest	8,305	18,641
Transfer - Lantz & Enfield Easements	-	-
Water balance March 31, 2021	<u>\$ 1,401,061</u>	<u>\$ 1,166,219</u>
Green Space balance March 31, 2020	\$ 75,732	\$ 73,422
Green Space contributions	121,053	615
Green Space interest	645	1,695
Green Space balance March 31, 2021	<u>\$ 197,430</u>	<u>\$ 75,732</u>
Sewer Developer Charges	\$ 2,779,639	\$ 2,593,639
Water Developer Charges	1,401,061	1,166,219
Green Space Contributions	197,430	75,732
	<u>\$ 4,378,130</u>	<u>\$ 3,835,590</u>

Municipality of the District of East Hants
Notes to the Consolidated Financial Statements
Year Ended March 31, 2021

8. Tangible Capital Asset Continuity Schedule

	General Capital Assets					Infrastructure				2021 TOTAL	2020 TOTAL	
	Land & Land Improvements	Buildings	Machinery & Equipment	Vehicles	Engineered Structures	Industrial Parks	Water Utilities	Assets in WIP				
Cost												
Opening Costs	\$ 5,417,191	\$ 30,219,902	\$ 3,546,962	\$ 397,125	\$ 59,105,331	\$ 7,878,164	\$ 29,714,032	\$ 270,365	\$ 136,549,072	\$ 123,281,895		
Additions during year	125,223	604,334	756,745	65,017	26,199	1,082,461	54,516	1,070,751	3,785,246	21,145,878		
Disposals & Transfers	(281,076)	-	(114,792)	-	-	-	-	(245,089)	(640,957)	(7,878,701)		
Closing 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	136,549,072		
Accumulated Amortization												
Opening Accum. Amortization	146,481	4,251,273	2,640,451	202,144	24,864,985	1,935,031	6,385,386	-	40,425,751	38,044,930		
Amortization in Year	70,250	1,145,643	226,343	26,062	1,587,933	207,466	481,411	-	3,745,108	2,930,140		
Adj/Disposals - Accum Amort	-	-	(114,792)	-	-	-	-	-	(114,792)	(549,319)		
Acc Amort - End of Year	216,731	5,396,916	2,752,002	228,206	26,452,918	2,142,497	6,866,797	-	44,056,067	40,425,751		
Net Book Value	\$ 5,044,607	\$ 25,427,320	\$ 1,436,913	\$ 233,936	\$ 32,678,612	\$ 6,818,128	\$ 22,901,751	\$ 1,096,027	\$ 95,637,294	\$ 96,123,321		

Municipality of the District of East Hants
 Schedule of Current Fund Operations - Municipal Operations
 Year Ended March 31, 2021

9. **Long-Term Liabilities**

- a) Of the \$29,476,127 long-term liabilities (2020 - \$30,755,778) certain payments represent a burden on general Municipal Revenues, as they are to be recovered in future years from other sources.

	<u>2021</u>	<u>2020</u>
General revenues	\$ 11,278,332	\$ 11,815,127
Local improvement charges	72,220	87,896
Area rates	6,403,333	7,055,689
Sale of land in Business Parks	2,731,106	2,082,029
Water charges	3,614,326	3,851,747
Tenants rent	5,183,580	5,650,925
Loan to Lantz fire department	193,230	212,365
	<u>\$ 29,476,127</u>	<u>\$ 30,755,778</u>

The long-term liabilities balance above is comprised of 21 (2020 - 22) Nova Scotia Municipal Finance Corporation debentures, bearing interest at rates between 0.678% to 5.644% (2020 - 1.323% to 5.644%) and maturing at various dates between June 2021 and July 2035 (2020- June 2020 and November 2034).

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

	<u>2021/2022</u>	<u>2022/2023</u>	<u>2023/2024</u>	<u>2024/2025</u>	<u>2025/2026</u>
Transportation	\$ 408,274	\$ 1,317,077	\$ 946,648	\$ 159,214	\$ 65,150
Environmental Development	247,650	248,991	215,392	215,625	215,872
Environmental Health	623,265	363,204	-	-	-
Sewers	102,780	103,332	107,230	111,387	617,978
Recreation	171,568	180,156	189,317	199,095	1,390,150
Buildings	359,953	361,853	363,953	366,278	368,678
Water Utilities	1,615,340	1,623,463	152,446	12,854	13,426
Hospital	35,932	145,600	140,268	135,894	123,679
Lantz Fire Department	20,120	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>\$ 4,012,882</u>	<u>\$ 4,792,836</u>	<u>\$ 2,695,204</u>	<u>\$ 1,628,347</u>	<u>\$ 3,222,933</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>2021</u>	<u>2020</u>
Principal	\$ 4,952,185	\$ 2,311,995
Interest	1,097,125	1,212,377
	<u>\$ 6,049,310</u>	<u>\$ 3,524,372</u>

Municipality of the District of East Hants
 Schedule of Current Fund Operations - Municipal Operations
 Year Ended March 31, 2021

9. **Long-Term Liabilities (Continued)**

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

	<u>2021</u>	<u>2020</u>
General revenues	\$ 4,170,731	\$ 1,239,000
Local improvement charges	17,601	23,966
Area rates	970,834	984,965
Sale of land in business parks	476,711	861,177
Water charges	413,433	415,264
	<u>\$ 6,049,310</u>	<u>\$ 3,524,372</u>

e) Total long-term liabilities assumed in 2020/2021 were as follows:

<u>Project</u>	<u>2021</u>	<u>Term & Interest Rate</u>
Elmsdale Business Park Expansion	\$ 1,053,000	15 years: 0.68%-2.38%
Lloyd E. Matheson Centre Refinancing	2,619,530	10 years: 0.68%-1.88%
	<u>\$ 3,672,530</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, 2021. The Municipality obtains a revised actuarial report every three fiscal years. As of March 31, 2021, the Municipality estimates this obligation to be \$294,984 (2020 - \$282,431).

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, 2021, 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, 2020. 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, 2020</u>	<u>Dec. 31, 2019</u>
Accrued Benefit Obligation	\$22,119,554	\$19,086,377
Fair Value Plan Assets	12,852,337	11,740,714
Funded Status - Plan Deficit	<u>\$ (9,267,217)</u>	<u>\$ (7,345,663)</u>

11. **Pension Plan (Continued)**

The significant actuarial assumptions adopted in measuring the Municipality’s accrued benefit obligation as at December 31, 2020 were as follows:

	<u>Dec. 31, 2020</u>	<u>Dec. 31, 2019</u>
Expected long-term rate of return on plan assets	6.25%	6.25%
Rate of compensation increase	3.00%	3.00%
Discount rate used to determine benefit obligation	2.75%	3.25%

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 2021 and 2020 was 17 years.

	<u>Dec. 31, 2020</u>	<u>Dec. 31, 2019</u>
Accrued benefit obligation, net of plan assets	\$9,267,217	\$7,345,663
Unamortized actuarial loss	<u>(6,722,728)</u>	<u>(5,235,943)</u>
Benefit liability recorded in the Statement of Financial Position	<u>\$2,544,489</u>	<u>\$2,109,720</u>

During the year, the Municipality contributed \$490,743 (2020 - \$686,267) and the employees contributed \$232,298 (2020 - \$189,641) to the plan. Benefit payments for the year totaled \$541,145 (2020 - \$754,678).

Administrative fees paid during the year totaled \$12,935 (2020 - \$15,549); Plan Valuation costs were \$7,629 (2020 - \$8,868).

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 \$182,480 (2020 - \$182,366) 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 .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, 2021

13. Municipal Fund Balances

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

	<u>2021</u>	<u>2020</u>
Long term liabilities to fund Hospital	\$ (693,783)	\$ (728,346)
Long term liabilities to fund Sportsplex	(2,130,287)	(2,293,809)
Unfunded pension liability	(2,544,489)	(2,109,720)
Landfill liability funded by reserves	(182,480)	(182,366)
	<u>\$ (5,551,039)</u>	<u>\$ (5,314,241)</u>
Water utility operation	1,719,426	1,533,249
	<u>\$ (3,831,613)</u>	<u>\$ (3,780,992)</u>

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

	<u>2021</u>	<u>2020</u>
Tangible capital assets	\$ 94,541,267	\$ 95,852,956
Work in progress	1,096,027	270,365
Long term financing overage (shortage)	(659,171)	(1,255,080)
Long term liabilities capital	(26,389,825)	(27,439,659)
	<u>\$ 68,588,298</u>	<u>\$ 67,428,582</u>

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

	<u>2021</u>	<u>2020</u>
Working funds	\$ 19,044,045	\$ 16,319,258
Replacement of equipment/assets	9,070,297	8,389,433
Landfill closure/post closure liability	182,480	182,366
	<u>\$ 28,296,822</u>	<u>\$ 24,891,057</u>

Municipality of the District of East Hants
 Schedule of Current Fund Operations - Municipal Operations
 Year Ended March 31, 2021

13. **Municipal Fund Balances (Continued)**

d) Consolidated Accumulated Surplus:

	<u>2021</u>	<u>2020</u>
Current fund	\$ (3,831,613)	\$ (3,780,992)
Capital asset fund	68,588,298	67,428,582
Reserve fund	28,296,822	24,891,057
	<u>\$ 93,053,507</u>	<u>\$ 88,538,647</u>

14. **Taxation**

	<u>2021</u>	<u>2020</u>
Taxation from real property	\$ 28,904,003	\$ 27,372,690
Less: Taxation collected to pay mandatory provincial taxes for:		
Education Services	(5,487,396)	(5,296,776)
Social Services	(60,755)	(62,197)
Corrections	(291,481)	(290,053)
Net taxes available for municipal purposes	<u>\$ 23,064,371</u>	<u>\$ 21,723,664</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	\$ 42,176	\$ 748	\$ 42,924
Warden James D. Smith	32,555	508	33,063
Sandra Garden-Cole	12,331	295	12,626
Cecil Dixon	16,616	317	16,933
Norval Mitchell	12,331	295	12,626
Stephen King	16,616	317	16,933
Eldon Hebb	28,947	612	29,559
Ian Knockwood	12,510	295	12,805
Pam Macinnis	16,858	317	17,175
Keith Rhyno	29,794	956	30,750
Wayne Greene	30,217	711	30,928
John A. MacDonald	15,369	295	15,664
Heather A. Smith	16,616	317	16,933
Michael Perry	34,310	612	34,922
Elie Moussa	30,640	609	31,249
Tom Isenor	12,331	295	12,626
Chief Administrative Officer*	170,026	1,223	171,249
	<u>\$ 530,243</u>	<u>\$ 8,722</u>	<u>\$ 538,965</u>

16. Contingency

The Municipality has guaranteed a loan on behalf of the Lantz Fire Department totaling \$193,230 (2020 - \$212,365).

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. Commitment

On December 21, 2020, the Municipality has committed to work with the East Hants Arena Association (EHAA) to enter into a purchase and sale agreement for the lands and assets of the East Hants Sportsplex for an undeterminable purchase price as of March 31, 2021. In the event the EHAA defaults on their obligations prior to reaching a purchase and sale agreement with the Municipality, the lands and assets of the East Hants Sportsplex will be transferred to the Municipality in kind.

19. COVID-19 Pandemic

On March 11, 2020, the World Health Organization characterized the outbreak of a strain of the novel coronavirus ("COVID-19") as a pandemic, which has resulted in a series of public health and emergency measures that have been put in place to combat the spread of the virus, including the announcement of a state of emergency in the Province of Nova Scotia on March 22, 2020. The duration and impact of COVID-19 is unknown at this time and it is not possible to reliably estimate the impact that the length and severity of these developments will have on the financial results and condition of the Organization in future fiscal years.

As a result of the COVID-19 pandemic, Municipalities received funding from the federal government to cover COVID-19 specific costs incurred by the Municipality during the year. As of March 31, 2021, the Municipality has recognized \$809,965 in revenues in the Statement of Operations and has deferred \$686,704 to be used in the subsequent year to cover COVID-19 related costs.

Municipality of the District of East Hants
 Schedule of Current Fund Operations - Municipal Operations
 Year Ended March 31, 2021

	2021 Budget (Unaudited - Note 17)	2021 Actual	2020 Actual
Revenue			
Property taxes	\$ 27,934,355	\$ 28,904,003	\$ 27,372,690
Grants in lieu of taxes	209,900	215,592	198,366
Sale of services	1,597,568	1,378,621	1,048,534
Other revenue from own sources	1,838,916	1,681,309	1,826,671
Unconditional transfers from other governments	187,184	266,808	276,298
Conditional transfers from federal or provincial government agencies	281,441	1,096,917	308,586
Development and other contributions applied	215,000	-	2,253
Other transfers	860,500	860,500	905,000
	<u>33,124,864</u>	<u>34,403,750</u>	<u>31,938,398</u>
Expenses			
General government services	7,157,667	6,586,969	6,623,013
Protective services	8,037,861	7,938,109	7,788,036
Education	5,487,400	5,487,396	5,296,776
Social services	64,060	60,755	62,197
Transportation services	1,175,282	986,097	1,189,067
Environmental health services	5,437,451	4,860,380	5,217,534
Environmental development services	1,372,424	1,049,586	1,129,773
Landfill closure/post closure costs (recovery)	-	114	154
Recreation and cultural services	3,007,222	2,751,471	2,359,863
	<u>31,739,367</u>	<u>29,720,877</u>	<u>29,666,413</u>
Net Revenue	<u>1,385,497</u>	<u>4,682,873</u>	<u>2,271,985</u>
Financing and Transfers			
Debt principal repayment	2,095,612	2,063,499	1,454,183
Decrease in amounts to be recovered	-	(434,883)	(344,108)
Transfer to capital fund	70,000	-	14,372
Transfer from capital reserves	(449,900)	(462,731)	(185,767)
Transfer to operating reserves	(330,215)	3,516,988	1,333,305
	<u>1,385,497</u>	<u>4,682,873</u>	<u>2,271,985</u>
Change in Fund Balance	-	-	-
Opening Fund Balance	(5,314,241)	(5,314,241)	(5,158,949)
Change in Long-Term Liabilities	198,085	198,085	188,816
Change in Unfunded Pension Liability	-	(434,769)	(343,954)
Change in Landfill Liability	-	(114)	(154)
Closing Fund Balance (Note 13a)	<u>\$ (5,116,156)</u>	<u>\$ (5,551,039)</u>	<u>\$ (5,314,241)</u>

Municipality of the District of East Hants
 Schedule of Financial Position - Municipal Operations
 Year Ended March 31, 2021

	2021	2020
FINANCIAL ASSETS		
Cash	\$ 7,377,813	\$ 5,361,527
Taxes and rates receivable	1,281,162	1,403,277
Accounts receivable	1,039,718	939,582
	<u>9,698,693</u>	<u>7,704,386</u>
LIABILITIES		
Accounts payable and accrued liabilities	1,848,000	2,014,525
Deferred revenue - general	3,074,564	1,380,405
Deferred revenue - obligatory reserve	4,378,130	3,835,590
Employee benefits and other obligations	2,839,473	2,392,151
Tax sale surplus	369,200	414,336
Long term liabilities	3,086,302	3,316,119
	<u>15,595,669</u>	<u>13,353,126</u>
NET DEBT	<u>(5,896,976)</u>	<u>(5,648,740)</u>
NON FINANCIAL ASSETS		
Inventory and prepaid expenses	345,937	334,499
ACCUMULATED DEFICIT	<u>\$ (5,551,039)</u>	<u>\$ (5,314,241)</u>

Municipality of the District of East Hants
 Schedule of Current Fund Operations - Water Utility
 Year Ended March 31, 2021

	2021 Budget (Unaudited)	2021 Actual	2020 Actual
Revenue	\$ 2,708,347	\$ 2,851,536	\$ 2,710,002
Expenses			
Operating	1,776,830	1,753,824	1,474,481
Interest on debt	176,012	176,012	187,051
Amortization expense	473,347	481,411	465,907
	<u>2,426,189</u>	<u>2,411,247</u>	<u>2,127,439</u>
Net Revenue	282,158	440,289	582,563
Transfers and Financing			
Principal debt payment	237,421	237,421	228,213
Transfer to capital	32,750	16,691	65,468
	<u>270,171</u>	<u>254,112</u>	<u>293,681</u>
Change in Fund Balance	11,987	186,177	288,882
Opening Fund Balance	1,533,249	1,533,249	1,244,367
Closing Fund Balance (Note 13a)	\$ 1,545,236	\$ 1,719,426	\$ 1,533,249

Municipality of the District of East Hants
 Schedule of Financial Position - Water Utility
 Year Ended March 31, 2021

	2021	2020
FINANCIAL ASSETS		
Cash	\$ 1,105,035	\$ 888,976
Water rates receivable	727,384	704,243
Accounts receivable	38,234	31,143
	<u>1,870,653</u>	<u>1,624,362</u>
LIABILITIES		
Accounts payable and accrued liabilities	116,086	90,973
Deferred revenue - general	58,157	53,436
	<u>174,243</u>	<u>144,409</u>
NET ASSETS	<u>1,696,410</u>	<u>1,479,953</u>
NON FINANCIAL ASSETS		
Inventory and prepaid expenses	23,016	53,296
ACCUMULATED SURPLUS	<u>\$ 1,719,426</u>	<u>\$ 1,533,249</u>

Municipality of the District of East Hants
 Schedule of Capital Fund Operations - Municipal Operations
 Year Ended March 31, 2021

	2021 Actual	2020 Actual
Revenue		
Government grants	\$ 234,341	\$ 3,730,577
Development and other contributions applied	151,479	351,124
	<u>385,820</u>	<u>4,081,701</u>
Expenses		
General government services	309,983	298,712
Protective services	28,931	28,931
Transportation services	1,055,189	1,053,065
Environmental health services	793,583	801,944
Environmental development services	(775,233)	168,743
Recreation and cultural services	853,046	(69,803)
	<u>2,265,499</u>	<u>2,281,592</u>
Net Revenue	(1,879,679)	1,800,109
Financing and Transfers		
Principal payments	(2,102,835)	(1,493,579)
Transfers from reserves	(919,869)	(2,423,377)
Transfers from operations	(16,691)	(79,840)
	<u>(3,039,395)</u>	<u>(3,996,796)</u>
Change in Fund Balance	1,159,716	5,796,905
Opening Fund Balance	67,428,582	61,631,677
Closing Fund Balance (Note 13b)	<u>\$ 68,588,298</u>	<u>\$ 67,428,582</u>

Municipality of the District of East Hants
 Schedule of Financial Position - Municipal Capital Fund
 Year Ended March 31, 2021

	2021	2020
FINANCIAL ASSETS		
Accounts receivable	\$ 495,736	\$ 2,107,988
	<u>495,736</u>	<u>2,107,988</u>
LIABILITIES		
Bank Indebtedness	805,713	1,305,814
Accounts payable and accrued liabilities	223,977	2,046,008
Deferred revenue - general	125,217	11,246
Long term liabilities	26,389,825	27,439,659
	<u>27,544,732</u>	<u>30,802,727</u>
NET DEBT	<u>(27,048,996)</u>	<u>(28,694,739)</u>
NON FINANCIAL ASSETS		
Net tangible capital assets	94,541,267	95,852,956
Work in progress	1,096,027	270,365
	<u>95,637,294</u>	<u>96,123,321</u>
ACCUMULATED SURPLUS	<u>\$ 68,588,298</u>	<u>\$ 67,428,582</u>

Municipality of the District of East Hants

Schedule of Reserve Operations

Year Ended March 31, 2021

	2021 Actual	2020 Actual
Revenue		
Investment income	\$ 208,904	\$ 573,254
Government grants	1,062,472	2,164,878
	<u>1,271,376</u>	<u>2,738,132</u>
Net Transfers From/To Other Funds		
Transfers from Current Fund	(3,054,257)	(1,147,539)
Transfers to Capital Fund	919,868	2,423,377
	<u>(2,134,389)</u>	<u>1,275,838</u>
Net Change in Reserve Funds	3,405,765	1,462,294
Opening Reserve Fund Balance	24,891,057	23,428,763
Closing Reserve Fund Balance (Note 13c)	<u>\$ 28,296,822</u>	<u>\$ 24,891,057</u>
Analyzed as follows:		
Reserves set aside for specific purposes		
Operating Contingencies/Surplus	\$ 6,107,054	\$ 4,252,192
General Government	2,196,569	1,969,541
Solid Waste Management Facilities/Equipment	2,773,488	2,599,420
Office Equipment	238,552	228,731
Computer Hardware/Software	466,314	371,510
Aquatic Centre	453,228	637,138
Building and Equipment	269,761	281,736
Transportation and Equipment	1,520,905	1,428,717
Recreation and Leisure	73,513	38,000
Active Transportation	400,000	-
Emergency Measures	252,549	240,787
Passenger Vehicles	219,824	227,580
Gas Tax Excess	3,732,116	4,283,789
Lloyd E. Matheson Centre	336,460	397,404
Business Park Land Development (fr Sales)	1,264,041	741,454
Landfill Closure/Post Closure Costs	182,480	182,366
District Beautification Funds	30,887	29,212
Emergency Grant Fund-Fire Departments	431,806	354,798
Tourism Grant Fund/Capital	187,483	168,223
Economic Development Operations	82,629	168,154
District Recreation Grant Fund	377,919	324,782
Tourism Economic Development Fund	59,752	95,514
Rural Economic Development Fund	186,658	269,903
CSR Contingencies	1,974,144	1,765,932
Lights Communities	120,197	136,707
Lights Other Surplus	220,557	207,242
Sportsplex	(73,610)	152,366
Wastewater System	577,681	374,262
Sidewalks Excess Debenture/Operations	725,648	510,601
East Hants Water system	2,908,217	2,452,996
	<u>\$ 28,296,822</u>	<u>\$ 24,891,057</u>

Municipality of the District of East Hants
 Schedule of Financial Position - Reserves Fund
 Year Ended March 31, 2021

	2021	2020
FINANCIAL ASSETS		
Cash	\$ 28,296,822	\$ 24,891,057
	<u>28,296,822</u>	<u>24,891,057</u>
ACCUMULATED SURPLUS	<u>\$ 28,296,822</u>	<u>\$ 24,891,057</u>

Municipality of the District of East Hants
 Reconciliation of the Financial Plan to the PSAS Budget (Unaudited - Note 17)
 Year Ended March 31, 2021

	Financial Plan General	Financial Plan Utility	Amortization (TCA)	Financial Plan Capital	Transfers Reserves	Debt Charges Principal	Elimination Entries	PSAS Budget
REVENUE								
Taxes	\$ 27,934,355	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,934,355
Water utility	-	2,708,347	-	-	-	-	(547,137)	2,161,210
Grants in lieu of taxes	209,900	-	-	-	-	-	-	209,900
Sale of services	1,597,568	-	-	-	-	-	-	1,597,568
Other revenue from own sources	1,838,916	-	-	-	-	-	(1,108,452)	730,464
Unconditional transfers from other	187,184	-	-	-	-	-	-	187,184
Conditional transfers from government	281,441	-	-	-	-	-	-	281,441
Government grants	-	-	-	1,296,797	-	-	-	1,296,797
Development and other contributions applied	215,000	-	-	151,479	-	-	-	366,479
Other transfers	860,500	-	-	-	-	-	(860,500)	-
Total revenue	33,124,864	2,708,347	-	1,448,276	-	-	(2,516,089)	34,765,398
EXPENSES								
General government services	7,157,667	-	309,983	-	-	-	(712,875)	6,754,775
Protective services	8,037,861	-	28,931	-	-	-	(547,137)	7,519,655
Education services	5,487,400	-	-	-	-	-	-	5,487,400
Social Services	64,060	-	-	-	-	-	-	64,060
Transportation services	1,175,282	-	1,055,188	-	-	-	(994,431)	2,230,470
Environmental health services	5,437,451	-	809,083	-	-	-	(142,804)	5,252,103
Water utility	-	2,426,189	-	-	-	-	-	2,283,385
Environmental development services	1,372,424	-	207,466	-	-	-	-	1,579,890
Recreation and cultural services	3,007,222	-	853,046	-	-	-	(118,842)	3,741,426
Transfer to capital	70,000	32,750	-	-	(102,750)	-	-	-
Debt charges - principal payment	2,095,612	237,421	-	(2,102,835)	-	(230,198)	-	-
Transfer to reserves (capital/operating)	(780,115)	-	-	-	780,115	-	-	-
Total expenses	33,124,864	2,696,360	3,263,697	(2,102,835)	677,365	(230,198)	(2,516,089)	34,913,164
Surplus (Deficit)	\$ -	\$ 11,987	\$ (3,263,697)	\$ 3,551,111	\$ (677,365)	\$ 230,198	\$ -	\$ (147,766)

Municipality of the District of East Hants
 Consolidated Schedule of Operations by Function
 Year Ended March 31, 2021

	*General Government	Protective Services	Transportation Services	Environmental Health Services	Environmental Development Services	Other
REVENUE						
Property taxes	\$ 23,267,266	\$ 2,824,873	\$ 84,475	\$ 2,391,008	\$ -	\$ -
Grants in lieu of taxes	207,190	-	-	8,402	-	-
Sale of services	548,523	-	-	499,654	20,750	-
Other revenue from own sources	1,207,813	97,750	-	216,448	122,977	208,904
Unconditional transfers from other governments	118,317	-	-	118,491	-	-
Conditional transfers from federal or provincial government	809,965	-	-	99,305	135,500	-
Government grants	-	-	-	-	-	1,296,813
Development and other contributions applied	-	-	-	-	-	151,479
Other transfers	-	-	-	860,500	-	-
Water utility	-	-	-	-	-	-
Elimination Entries	(1,000,738)	-	-	(860,500)	-	-
Total revenue	\$ 25,158,336	\$ 2,922,623	\$ 84,475	\$ 3,333,308	\$ 279,227	\$ 1,657,196
EXPENSES						
Salaries, wages and benefits	\$ 3,270,678	\$ 286,046	\$ -	\$ 1,273,502	\$ 808,930	\$ -
Operating costs	3,160,864	7,622,744	816,282	3,491,964	164,061	5,548,151
Elimination Entries	(678,398)	(543,345)	-	(961,594)	-	-
Amortization	309,983	28,931	1,055,188	809,083	207,466	-
Interest on long term debt	155,431	29,318	169,815	95,027	76,594	-
Total expenses	\$ 6,218,558	\$ 7,423,694	\$ 2,041,285	\$ 4,707,982	\$ 1,257,051	\$ 5,548,151
Net gain on sale of TCA	-	-	-	15,500	982,700	-
Surplus (Deficit)	\$ 18,939,778	\$ (4,501,071)	\$ (1,956,810)	\$ (1,359,174)	\$ 4,876	\$ (3,890,955)

* 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, 2021

	Recreation and Culture Services	Water Utility	2021 Total	2020 Total
REVENUE				
Property taxes	\$ 336,381	\$ -	\$ 28,904,003	\$ 27,372,690
Grants in lieu of taxes	-	-	215,592	198,366
Sale of services	309,694	-	1,378,621	1,048,534
Other revenue from own sources	36,321	-	1,890,213	2,399,927
Unconditional transfers from other governments	-	-	236,808	214,298
Conditional transfers from federal or provincial government	52,147	-	1,096,917	308,586
Government grants	30,000	-	1,326,813	5,957,455
Development and other contributions applied	-	-	151,479	353,376
Other transfers	-	-	860,500	905,000
Water utility	-	2,851,536	2,851,536	2,710,001
Elimination entries	-	(543,345)	(2,404,583)	(2,316,817)
Total revenue	\$ 764,543	\$ 2,308,191	\$ 36,507,899	\$ 39,151,416
EXPENSES				
Salaries, wages and benefits	\$ 985,588	\$ 547,113	\$ 7,171,857	\$ 7,062,870
Operating costs	1,370,954	1,206,712	23,381,732	23,052,698
Elimination entries	(115,772)	(105,474)	(2,404,583)	(2,316,817)
Amortization	853,046	481,411	3,745,108	2,930,139
Interest on long term debt	394,928	176,012	1,097,125	1,212,378
Total expenses	\$ 3,488,744	\$ 2,305,774	\$ 32,991,239	\$ 31,941,268
Net gain on sale of TCA	-	-	998,200	182,641
Surplus (Deficit)	\$ (2,724,201)	\$ 2,417	\$ 4,514,860	\$ 7,392,789



EAST HANTS

We live it!

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