

TREASURER'S REPORT

Municipality of the District of East Hants

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Director of Finance & Administration, Treasurer

July 18, 2014



EAST HANTS
We live it!



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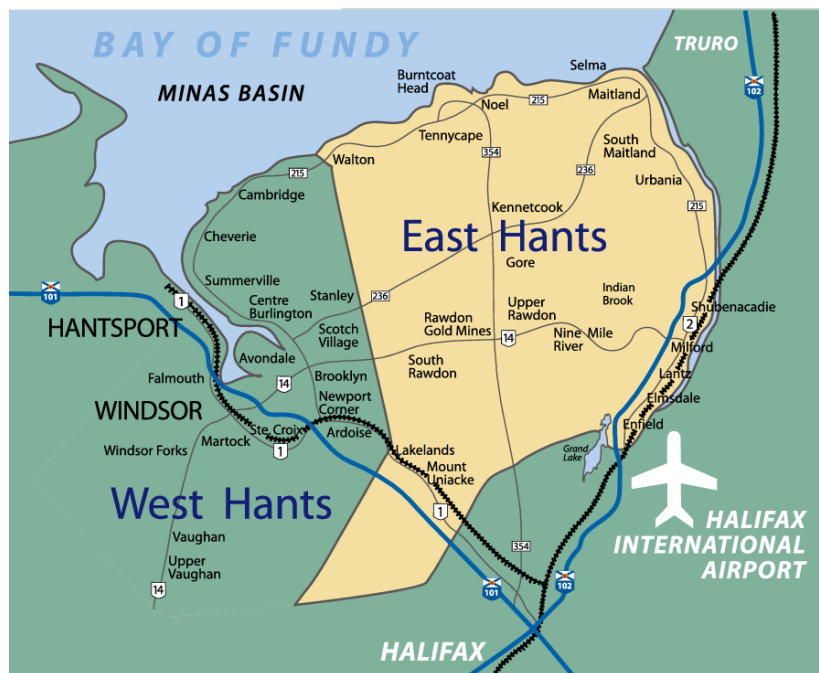
ABOUT EAST HANTS

The Municipality of East Hants is centrally located on mainland Nova Scotia. East Hants is approximately 466,426 acres (188,760 hectares) or 1790 square kilometers.

The Municipality is comprised of a very diverse mix of landforms and community types which are divided by the Rawdon Hills which run west to east. The northern and central parts of the Municipality are dominated by vast areas of forest dotted with small communities and villages. Agriculture is prevalent along both the scenic Minas shore and Kennetcook River in this region. This area includes the communities of Walton, Noel, Maitland, Kennetcook, Stanley and Gore.

The south-eastern 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 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 "Corridor" adjoins Halifax Regional Municipality and is only minutes from Halifax Stanfield International Airport, Dartmouth and downtown Halifax. The Municipality is a short commute from rail services (passenger and freight) and from the Halifax shipping ports. This transportation network is a valuable resource for industry and investment in East Hants.



Mission Statement

Through innovation and excellence in service delivery, East Hants provides municipal programs and services that continually enhance a healthy and sustainable community.

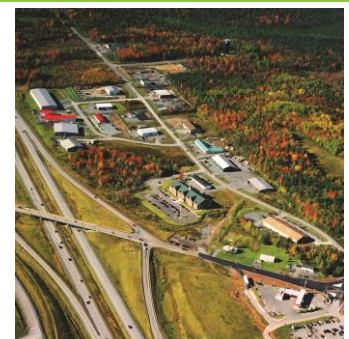
Municipal Vision

East Hants is a vibrant, diverse, growing municipality attractive to residents and visitors because of our unique;

- Blend of urban and rural residential settings
- Commercial activities
- Programs and services
- History
- Cultures and values
- Active healthy lifestyle
- Affordable housing
- Beautiful landscapes
- Volunteers
- Recreation opportunities

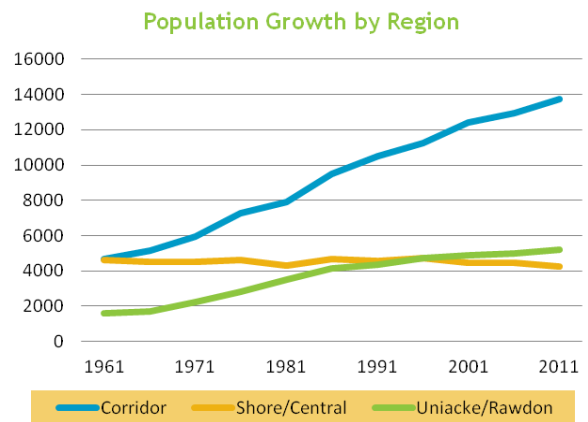
These strengths, combined with sustainable economic development, a skilled workforce, strong agriculture and tourism sectors, productive working relationships, and open government processes, ensure we are recognized as a leading municipality in Nova Scotia.

(right) Elmsdale Business Park

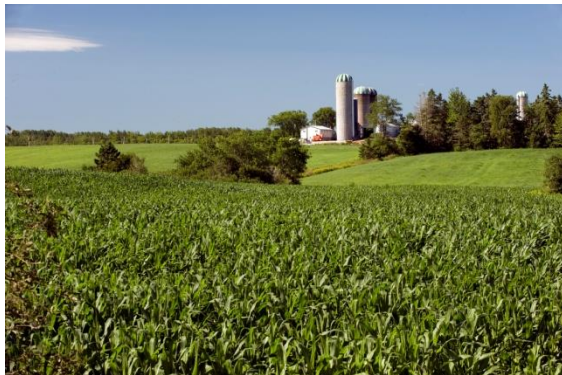


OUR PEOPLE

The Municipality of East Hants, being the largest of the four Municipal units in Hants County, is one of the fastest growing rural municipalities in Nova Scotia. The change in population from 2006 to 2011 is 3.3% compared to the Provincial increase of 0.9%. In the last census period, East Hants gained more population than any other municipality in Nova Scotia with the exception of HRM. In particular, the 'Corridor' has experienced significant residential growth over the previous two decades.



East Hants has a well-educated population with 70% having achieved high school education and beyond; 15% of the population has achieved apprenticeship or trade certificates or diplomas. This exceeds the provincial average of 12%. With regards to employment; 64% of the East Hants labour force work in sales, trades or business/finance/administration. East Hants is recognized as a bedroom community of the Halifax area: 52% of our labour force of 10,910 is employed outside of East Hants. Two primary industries in East Hants are farming and forestry, with farming being the most prominent. There are 179 farms operating within the Municipality, representing 5% of the total farms operating across the province; the majority of these are sole proprietorship dairy farms.



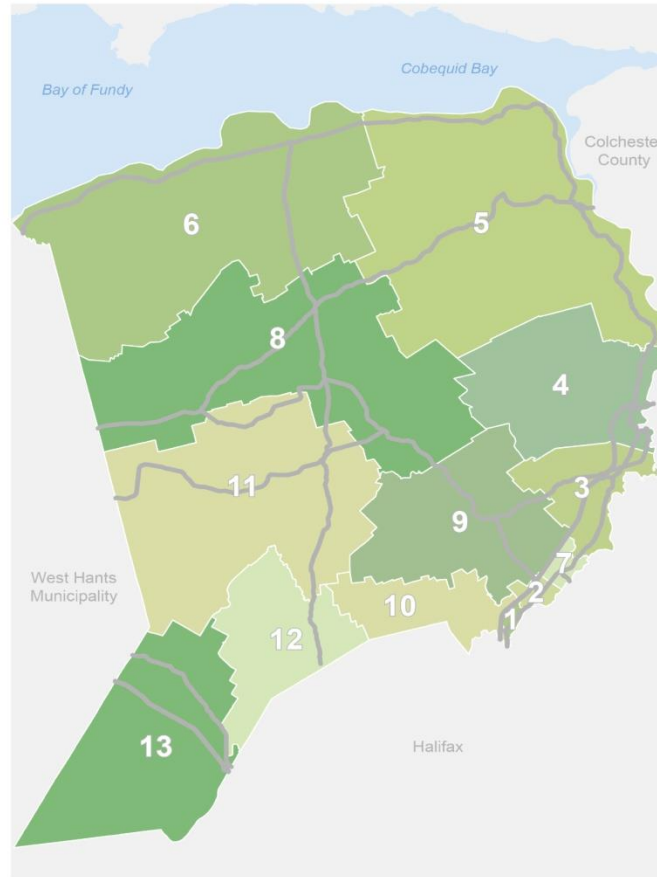
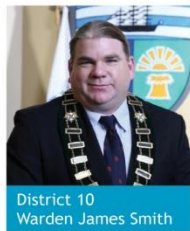
East Hants has so much to offer its people. There are a vast number of natural wonders to enjoy, rich and diverse communities throughout the Municipality, many services and amenities for families and businesses and many recreational opportunities for residents of all ages. East Hants has a strong volunteer base that provides for a range of recreation programs and services.

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 for community living!



OUR COUNCIL

Municipal Council



MESSAGE FROM THE CHIEF ADMINISTRATIVE OFFICER

Connie Nolan CA CFE



The Municipality of East Hants is a vibrant, successful community with many opportunities for growth and prosperity. Over the past year several exciting initiatives have been undertaken by municipal Council and Staff. Highlights from 2013/2014 include:

The extension of Park Road in the Elmsdale Business Park was completed in the fall of 2013, creating 14 new lots in the Park to be sold.

Sidewalks were constructed in the village of Shubenacadie. Council also approved extending the sidewalk 200 m and upgrading the water pipes in 2014/2015.



Burntcoat Park has been tagged by the provincial government as a significant Nova Scotia tourism asset and in partnership with East Hants is investing in this marvelous asset. Staff are engaged in master planning for the park and a multi-year plan for upgrades is expected to start Summer of 2014.

The Municipality continued the provincially-funded partnership with Department of Labour and Advanced Education providing in-house essential skills training to staff in areas such communications, computers and leadership development.

Construction tendering for the RCMP detachment in Rawdon was well underway by year end, with award and construction to take place in the Spring/Summer of 2014. Renovations to the policing office in Mt Uniacke were completed as well.

Staff have been working with the East Hants Chamber of Commerce on the planning for a new recreation park on Commerce Court - *Commerce Park* is an initiative of the Chamber to celebrate their 25th Anniversary!

An e-Billing project was undertaken in 2013/2014 (in partnership with PVSC and other units) and will be rolled

out to East Hants tax and water rate payers through Canada Post *epost* in the Fall of 2014.

Staff worked on the scoping and initial stages of a project to develop an online strategic plan for East Hants. The plan is scheduled for release in Fall 2014/2015 and is well underway.

Economic & Business Development staff now engage our stakeholders through LinkedIn and Twitter. You can follow us on Twitter @EastHantsNS.

Solid Waste staff prepared a feasibility report to Council around the management of organics processing at the Georgefield site. Council has approved moving forward with a study on the options available to East Hants for Organic Processing.

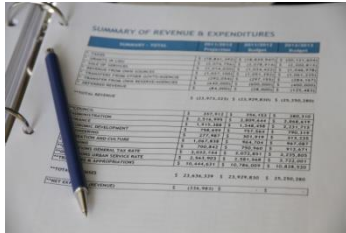
The organization continued with Phase 2 of the Information Management Plan. Departments worked on documenting our various business processes and the document management system (DMS) was chosen during 2013/2014. The DMS Steering Committee is working with the vendor and internal stakeholders to roll out the system.

In September 2013, the Departments of Administration and Finance were amalgamated into the Department of Finance and Administration; this new structure is more efficient and cost effective for the Municipality.

As part of the reorganization, the Municipality hired a Procurement Officer. This position will be instrumental in ensuring our public procurement remains open, transparent and in compliance with the legislation, trade agreements and policy that we have in place.

Planning staff completed several important reviews this year in preparation for the upcoming *Plan East Hants* planning review - the first comprehensive review in 15 years. Of note were the Floodplain study, Lantz Interchange Traffic Study, the Active Transportation Study and the Municipal Climate Action Plan.

Plan East Hants information can be found at easthants.ca/content/plan-review



TREASURER'S REPORT

The Municipality of East Hants' Treasurer's Report serves as an opportunity to communicate to stakeholders, residents and local businesses regarding the Municipality's 2013/2014 financial performance. The Municipality's financial statements (Section 2) have been prepared in accordance with the Provincial Financial Reporting and Accounting Manual and the reporting standards set by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants (CICA). The Departmental Reports (Section 3) provide information to the reader with respect to civic activity throughout the year.

The financial cycle for 2013/2014 began in October 2012 with the development of the operating and capital budgets. There was significant consultation amongst Municipal staff at the business planning stage; staff strives to find efficiencies and cost savings where ever possible while ensuring an effective level of service and sustainable programs are maintained for the taxpayers of East Hants. Several meetings between senior managers and the CAO took place prior to the first draft of the budget going before Council in January 2013. After much debate at the Council table, the general operating budget for 2013/2014, including area rates, was approved by Council at approximately \$26.5 million. The individual rates for 2013/2014 compared to 2012/2013 were as follows (rates per \$100 of assessment):

	2013/2014	2012/2013
General tax rate - Residential/Resource	\$0.8706	\$0.8764
General tax rate - Commercial/Business Occupancy	2.7000	2.7100
Urban service rate (Enfield, Elmsdale, Lantz) - Residential	0.1820	0.2010
Urban service rate (Milford) - Residential	0.3400	0.3170
Urban service rate (Shubenacadie) - Residential	0.4020	0.4210
Urban service rate (Enfield, Elmsdale, Lantz) - Commercial	0.9400	1.0400
Urban service rate (Milford) - Commercial	1.2600	1.2600
Urban service rate (Shubenacadie) - Commercial	1.0400	1.1400
Streetlights - Mount Uniacke	0.0200	0.0050
Streetlights - Nine Mile River	0.0250	0.0250
Streetlights - Rawdon	0.0400	0.0400
Wastewater Management Fee (<i>rate per 1000 gallons of water</i>)	4.00	3.00



PROPERTY TAX

Tax Rates across the Province

When discussing property taxes the actual tax rate is only part of the story; one must consider the tax burden being placed on residents in a community (average assessment multiplied by the tax rate) rather than tax rates alone. East Hants has a relatively high average home assessment (especially high in particular areas) which translates into a relatively high average tax burden.

Council's strategic objective of growing the commercial tax base will help in improving the residential tax burden felt across the Municipality. A higher commercial tax base should translate into higher commercial tax revenue and a reduced residential tax rate to fund municipal services. East Hants has historically had a low commercial/industrial assessment base relative to residential (discussed further under Property Assessment).



Tax Rates for 2013/2014 - Municipalities in Nova Scotia:

- 2 of 21 units (10%) increased their residential tax rates;
- 3 of 21 (10%) reduced their residential tax rate (including East Hants);
- 16 units held their rates constant;
- 14 units had general residential tax rates which exceeded East Hants;
- Residential rates ranged from \$0.61 in Guysborough to \$1.30 in Digby*.

- General Commercial rates (excluding area rates) decreased by 1 cent for East Hants;
- 5% of general commercial rates increased;
- 67% of general commercial rates remained the same;
- General Commercial rates ranged from \$1.46 (Antigonish) to \$2.70 (East Hants)*.

*In municipal units, the residential/commercial tax rates are usually supplemented by area rates and other property related charges, which makes this figure difficult to use as a comparison.

The area in East Hants known as the Corridor, that runs from Shubenacadie to Enfield, is a fully serviced area, similar to what one would see in a town. These homes are serviced with fire protection, wastewater, streetlights, hydrant services, sidewalks and water (with the exception of Milford which has no water utility). The “all-in” tax rates (general plus area rates) for the serviced areas of East Hants can be compared to the rate charged in a town where area rates are generally not used. Again, some units charge for wastewater based on assessment, others on the water bill based on usage, as such these figures should be compared with caution. East Hants charges for wastewater partially through assessment the other portion based on water consumption.

Tax Rates for 2013/2014- Towns in Nova Scotia:

- Home owners in Elmsdale (for example) paid an all-in residential rate of \$1.22
- The average residential rate for towns in Nova Scotia was \$1.73
- Residential rates ranged from \$1.00 (Antigonish) to \$2.28 (Lockeport)

- Businesses in Elmsdale (for example) paid an all-in commercial rate of \$3.81
- Elmsdale all-in commercial rate is 7.7% lower than the \$4.13 average rate for towns
- 57% of towns have commercial rates in excess of \$4.00 per \$100 of assessment
- Commercial rates for NS Towns ranged from \$2.53 (Antigonish) to \$5.58 (Clark's Harbour)

Property Assessment



The 2013 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 8% of the taxable base (see Note below). Significant effort continues to be placed on economic development in East Hants to address this residential/commercial split, which ideally would be at least an 80% residential and 20% commercial. One of the key strategies in Council's strategic plan is economic development; while all departments are involved in economic development in one sense or another, the Department of Economic & Business Development report (in Section 3 of this report) outlines the on-going effort to bring economic prosperity to East Hants while building a healthy and sustainable commercial tax base.

With assessments capped at 1.4% increase for 2013, 67% of the residential assessment increase was related to an increase in market value of existing homes, the majority of that increase coming from the Corridor districts. An estimated forty-three percent of the residential assessment increase is related to new homes, primarily in the corridor communities.

	Assessment Year 2013	Assessment Year 2012	% Increase (Decrease)
Residential/Resource	\$1,348,314,700	\$1,280,948,700	5.3%
Commercial	\$122,558,900	\$109,643,100	11.8%*
Business Occupancy	\$0	\$1,399,000	n/a

*The significant increase in commercial assessment was due to the inclusion of the Water Utility accounts on the assessment roll as taxable but in prior years these accounts were made exempt by PVSC. The adjusted percentage increase, without the exemptions is 4.5%.

In an attempt to keep the assessments in East Hants up to date, the Municipality hires a property assessment student during the summer months. Using Property Valuation Services Corporation (PVSC) resources, this student is charged with performing site visits and reviewing assessments in assigned geographical areas. The 2014 residential assessment roll increased by \$4.58 million as a result of the student's work in 2013 (resulting primarily from un-assessed home improvements). This will result in additional residential tax revenue of close to \$40,000 for 2014 and each year thereafter.

Property Assessment Capping

The Assessment Cap Program, introduced in April 2005, caps the annual increase in taxable assessment values (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 2010, 2011, 2012 and 2013 assessments were capped at 0%, 2.9%, 3.9% and 1.4% respectively; this has had a profound effect on the distribution of tax burden in East Hants.

The table below shows the effect these changes have had on the residential tax rate in East Hants. The table shows the loss of taxable assessment and the associated revenue that would have been realized had the CAP not been in place. 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 home owner has a CAP value on their assessment, they may still be paying more in property tax than they would



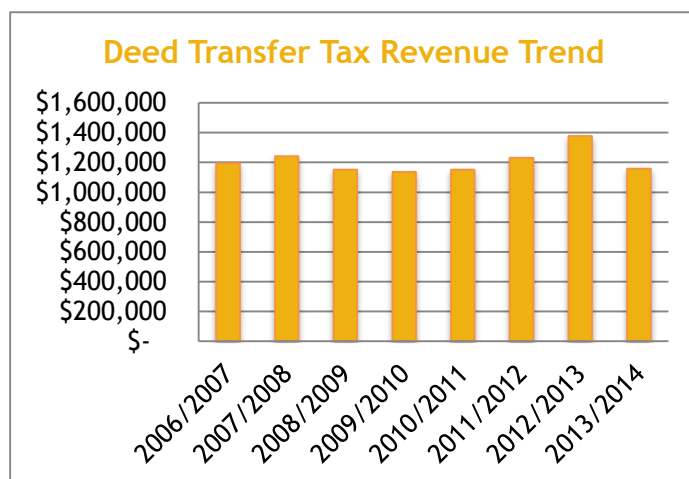
have otherwise been paying had the program not been put in place. New home owners and newly constructed or renovated homes (which are not part of the CAP) are most certainly paying a higher tax bill due to the CAP system being in place.

Year	Assessment Not Subject to Taxation	Equivalent Revenue	Tax Rate Differential
2013/2014	\$237,000,000	\$2,068,500	13¢
2012/2013	152,000,000	1,334,000	9¢
2011/2012	186,000,000	1,654,000	12¢
2010/2011	180,000,000	1,550,000	12¢

This is not an East Hants phenomenon, but the result of the CAP program affecting the entire province. The Union of Nova Scotia Municipalities (UNSM), Association of Municipal Administrators (AMANS) and Property Valuation Services (PVSC) commissioned an independent study this past year to review the property taxation system in Nova Scotia. One of the recommendations in the report was to Phase out the CAP program. They have recommended retaining the market value for the residential properties as opposed to income tax based taxation.

Recommendations also include providing assistance to those taxpayers who can't afford taxes such as the elderly or low income families. They have recommended assistance by property tax deferral or property tax credits. East Hants currently provide such assistance through the Municipal Tax Assistance Program (MTAP). Details on this program can be found on our website <http://www.easthants.ca/content/finance-and-tax-information>.

Deed Transfer Tax



Deed Transfer Tax (DTT) of \$1,157,070 was collected during 2013/2014 (\$1,378,172 for 2012/2013), resulting in a small budget variance of 4%. As per Council policy, \$400,000 of DTT collected was credited to the Urban Service. DTT has trended over a million dollars since the increase in 2005/2006 to a tax rate of 1.5%.

Year over year the statistics for each area are fairly consistent. The trend continues to show a significant volume of homes changing hands in East



Hants. Below is an analysis of the 2013/2014 transactions involving deed transfer tax.

Summary of Deed Transfer Tax Collections - 2013/2014	% Homes Trading Hands	% Land Sales	DTT Collected	% of Total DTT Revenue
Enfield, Elmsdale, Lantz, Milford & Shubenacadie	55%	25%	\$ 730,598	63%
Mount Uniacke	16%	20%	\$ 181,704	16%
Nine Mile River	10%	14%	\$ 107,092	9%

Maitland, Noel, Gore and Rawdon	19%	42%	\$ 137,676	12%
Total Dollar Value			\$ 1,157,070	
Total Number of Transactions	376	125		867*
* There are a number of land transactions that do not result in the payment of DTT.				

FINANCIAL CONDITION INDICATORS

In 2014 the Province of Nova Scotia, working with the Union of Nova Scotia Municipalities and the Association of Municipal Administrators, rolled out the Financial Condition Indicators for all municipalities in the province using 2011/2012 data. The information in this report has been calculated using current East Hants data, the thresholds are however those provided by the Province from 2011/2012.

Below is a snapshot of some key indicators relevant to East Hants and important to our stakeholders. Other indicators exist - these will be calculated for 2013/2014 by the Province once the Financial Information Returns for all municipal units are filed.

Revenue Dimension	2013/2014	2011/2012	Threshold for 2011/2012
Reliance on Government Transfers	1.7%	1.5%	15% or less
This indicator is lower than the threshold; meaning a low dependence on government funding.			
Uncollected Taxes	7.5%	9.1%	10% or less
Uncollected Taxes - Revised for Short Term Receivables	3.9%	3.1%	10% or less
This indicator is lower than the threshold; meaning the municipality is adequately managing tax revenue collection. The adjusted value for East Hants reflects that \$607,000 and \$567,000 for Sewer and Water Infrastructure Charges and Local Improvement loans are not being actively collected as they are longer term receivables.			
3 Year Change in Tax Base	13.9%	16.6%	8.4%
This indicates property assessments are growing faster than inflation.			
Commercial Property Assessment	8.3%	7.3%	10% or more
This financial indicator score is a reflection of our residential/commercial property assessment split. The commercial tax base has hovered between 7 and 8 percent for a number of years. The Municipality put in place an economic development plan beginning in 2004/2005 to attract business to East Hants and work toward shifting the split to a higher commercial base. The municipality is continuing to invest in economic development.			
Budget Dimension	2013/2014	2011/2012	Threshold
# Deficits in last five years	0	0	1 or less
Municipalities must prepare balanced operating budgets. Any deficits must be repaid in the following budget year. East Hants has not run a deficit in the recent history of the Municipality.			
Budgeted Expenditures Accuracy	5.1%	1.5%	Between -5% and 5% (inclusive)
This measure represents the accuracy of estimating revenues and expenditures. The larger the number the bigger the discrepancy.			
Liquidity	1.2%	1.2%	1 or more

East Hants is above the threshold indicating that there are no issues with cash flow and/or a concern in revenue collection.

Operating Reserves	40.3%	33.7%	5% or more
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Council has a policy that all transfers to reserve (for both capital and operating purposes) are placed in operating reserve. This indicator is significantly above the threshold for that reason. Without the capital funding in this reserve the ratio is still well above the threshold, indicating that the municipality has a healthy operating reserve.

Debt & Capital Dimension	2013/2014	2011/2012	Threshold
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Debt Service	11.5%	11.7%	15% or less
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The debt service ratio is attributed to the significant investment made by Municipal Council to urban infrastructure related to wastewater, recreational facilities, sidewalks and business park development. These expenditures are out of the norm for a “rural” municipality and as such increase East Hants’ ratio (although we are still within the acceptable range).

Outstanding Debt	1.8%	1.8%*	3.5% or less
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The ratio is lower than the threshold even with the significant investment in capital purchases.*Currently 1.5% on website to be revised in the near future.

Undepreciated Assets	73.8%	75.8%	60% or more
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The higher percentage indicates a higher investment in capital assets.

5 year Capital Purchases	230.5%	228.1%	100% or more
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Significant investment in capital assets over the past 5 years contributes to the higher percentage.

5 Year Contributions to Capital Reserves	3.0%	5.1%	10% or more
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Council's policy is to fund the purchase of capital assets through the operating reserve. Approximately \$400,000 is contributed to the operating reserve fund annually for this purpose. If we revise the ratio to include this amount the capital reserve ratio becomes 18%, well above the 10% threshold.

* Two Indicators were not included above as the 2013/2014 numbers have not been calculated for comparison. These are the Reliance on a Single Business and the Residential Tax Effort.

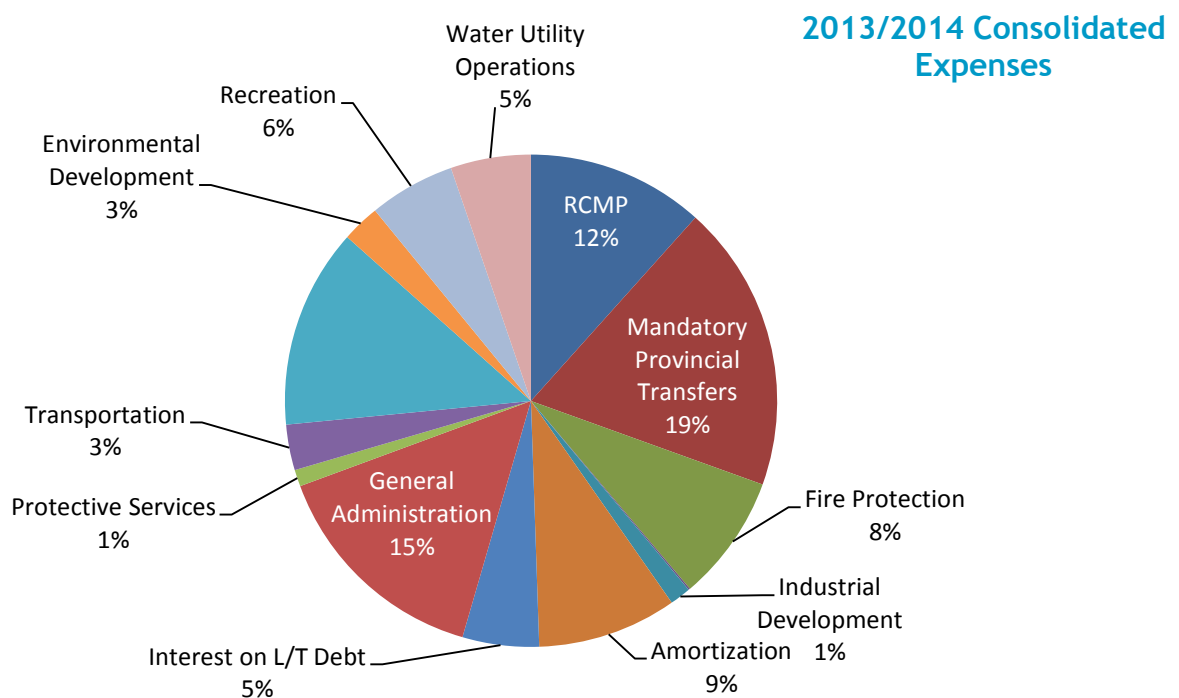
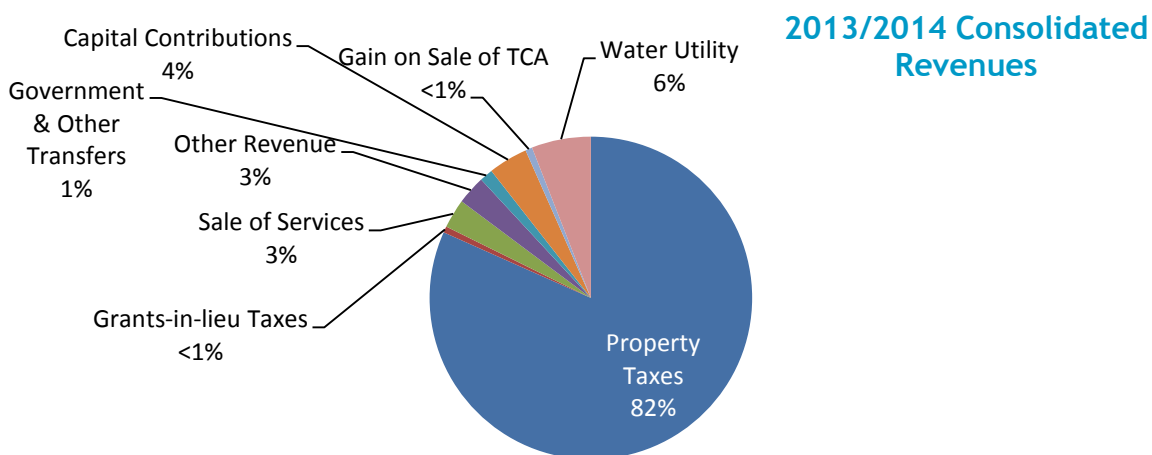
FINANCIAL RESULTS

This section of the Treasurer’s Report contains an overview of the financial results and variances for the year on a consolidated basis, for the General Tax, Urban Service and Water Utility operations. It also gives a summary of capital activity and the status of the municipal reserve funds.

The Public Sector Accounting Board compliant financial statements are in Section 2 of this report. There are four required financial statements: Statement of Financial Position; Statement of Operations; Statement of Changes in Net Debt; and, Statement of Cash Flow. These financial statements provide information on the organization’s assets and liabilities, cost of all activities, how they were financed, and investing activities.

Consolidated Revenues and Expenses

The following charts represent the consolidated revenues and expenses for the Municipality for 2013/2014:



Comparative Statement of Consolidated Revenues and Expenses

The following is a comparative summary of revenues by type and expenditures by function for fiscal 2013/2014. The financial statements include a detailed Consolidated Schedule of Operations by Function (Page 2-25 & 2-26) which gives the reader more details at the expenditure level (break down of expenditures into salaries/benefits, operating costs and fiscal service type expenditures).

REVENUE	2013/2014	2012/2013	% of Total 2013/2014	% of Total 2012/2013
Property taxes	\$ 23,089,604	\$ 22,269,818	82%	77%
Grants-in-lieu taxes	\$ 178,295	\$ 188,970	1%	1%
Sale of services	\$ 824,547	\$ 857,989	3%	3%
Other revenue	\$ 817,833	\$ 862,569	3%	3%
Unconditional transfers government	\$ 185,268	\$ 197,181	<1%	<1%
Conditional transfers from government	\$ 188,488	\$ 188,526	<1%	<1%
Government grants	\$ 1,100,512	\$ 1,151,878	4%	4%
Development & other contributions applied	\$ 15,600	\$ 1,016,850	0%	4%
Gain on sale of TCA	\$ 198,876	\$ 357,017	1%	1%
Water utility	\$ 1,680,843	\$ 1,772,417	6%	6%
Total revenue	\$ 28,279,866	\$ 28,863,215		
EXPENSES				
RCMP	\$ 3,065,660	\$ 3,026,900	12%	12%
Education	\$ 4,250,340	\$ 3,992,868	16%	16%
Fire Protection	\$ 2,188,598	\$ 2,061,079	8%	8%
Corrections	\$ 283,169	\$ 282,473	1%	1%
Assessment	\$ 378,665	\$ 378,488	1%	1%
Uncollectible Accounts	\$ 24,925	\$ 3,920	<1%	<1%
Industrial Development	\$ 362,189	\$ 444,209	1%	2%
Amortization	\$ 2,415,610	\$ 2,268,705	9%	9%
Interest on long term debt	\$ 1,319,571	\$ 1,305,756	5%	5%
Loss on sale of Tangible Capital Assets	\$ 362,090	\$ 35,491	<1%	<1%
General Administration	\$ 3,919,039	\$ 3,910,683	15%	15%
Protective Services	\$ 288,733	\$ 311,633	1%	1%
Transportation	\$ 790,814	\$ 620,494	3%	2%
Environmental Health Services	\$ 3,454,139	\$ 3,483,526	13%	14%

Environmental Development	\$ 656,722	\$ 582,123	2%	2%
Recreation	\$ 1,128,846	\$ 1,103,587	4%	4%
Social Services	\$ 63,769	\$ 53,132	<1%	<1%
Water Utility	\$ 1,389,329	\$ 1,526,137	5%	6%
Total expenses	\$ 26,342,208	\$ 25,391,204		
Surplus	\$ 1,937,658	\$ 3,472,011		

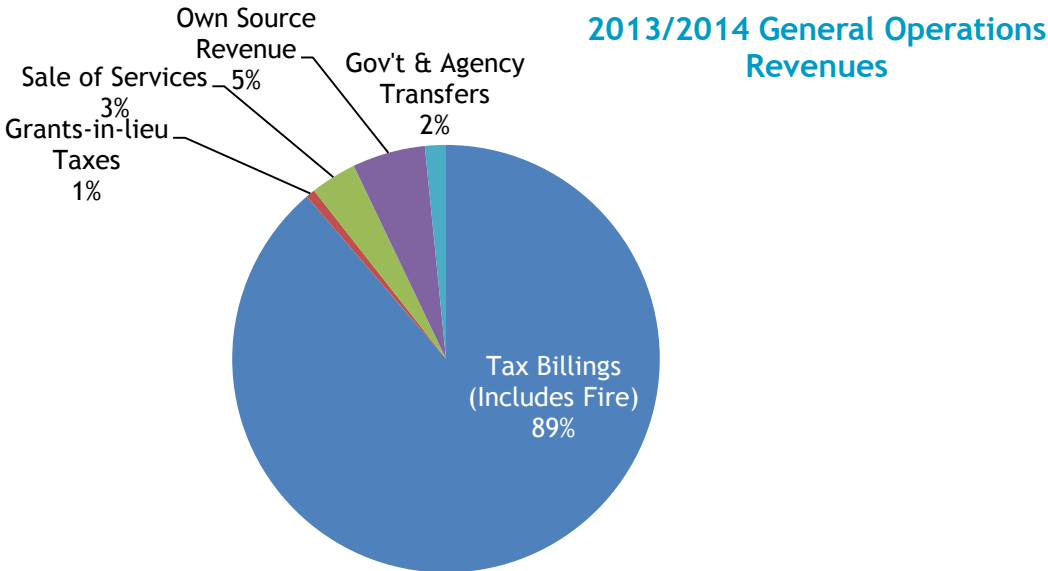
Municipal Operations

The Schedule of Current Fund Operations (Page 2-20) shows no change in the Operating Fund balance as the surplus in the general operations fund was transferred to reserves as part of the year end accounting process. The 2013/2014 surplus of \$200,960 can be broken down as follows:

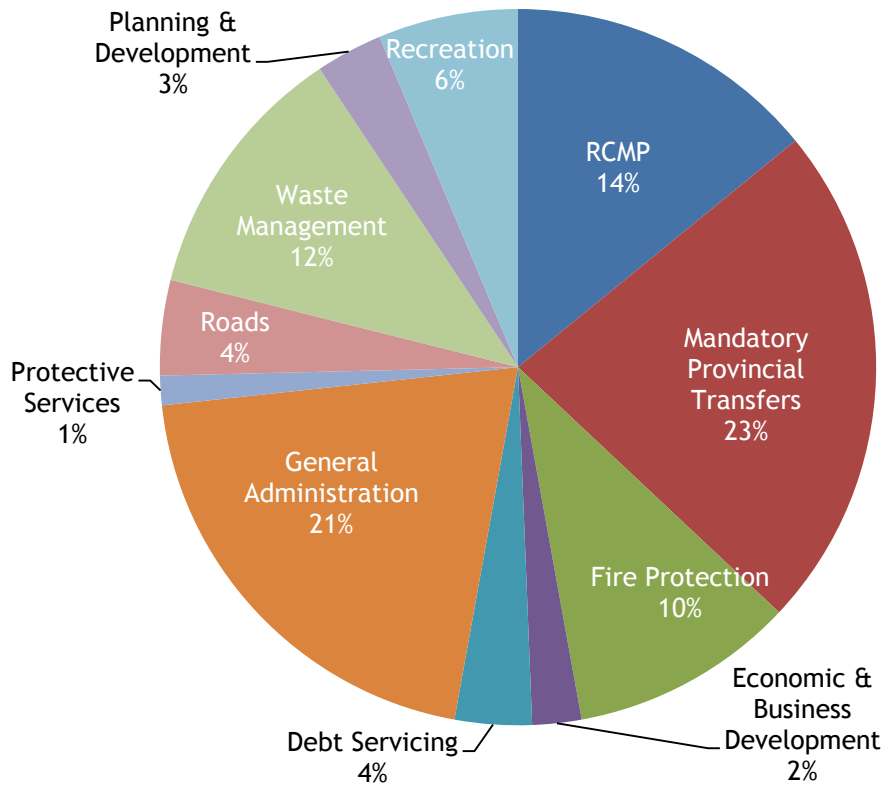
General Operations	\$195,608
Urban Service Rates	\$1,845
Other Lights	\$3,507
Total	\$200,960

General Operations

The following pie charts represent the general tax rate revenues and expenses for the Municipality for 2013/2014 (excluding transfers to reserve, amortization expense, pension accounting and landfill closure entries):



2013/2014 General Operations Expenditures



The general operations surplus was transferred to reserve in two amounts. An amount of \$149,325 was approved to be transferred during the deliberations of the 2014/2015 budget in order to fund specific projects in the upcoming budget. Another \$46,283 was transferred as a general surplus at year end. The variances in general operations revenue and expenses from budget to actual are as outlined/discussed in the following table:

Description	Amount
(INCREASES) / DECREASES IN REVENUE	
Deed transfer tax	\$ 42,930
4% variance from budget.	
Administration fees	\$ 38,227
Scrap metal	\$ 24,207
At \$148 per tonne, the price received for scrap metal was \$50 per tonne less than in 2012/2013 (2010/2011 \$189/tonne; 2011/2012 \$285/tonne).	
Net taxes, including planned amount for Assessment Appeals	\$ 11,068
Solid waste tipping fees and collection fees	\$ 8,195

Tipping fee revenue anticipated an increase in volume that did not materialize.	
Other sale of service	\$ 877
Building permits	\$ (1,475)
Pool program revenue	\$ (2,889)
Miscellaneous	\$ (2,977)
HST offset payment	\$ (3,091)
The HST offset payment is an amount received from the Province based on the amount of HST claimed by East Hants compared to other units; the budget variance this year is 3%.	
Transfers from other governments - student funding	\$ (4,441)
MTT Grant/Nova Scotia Power	\$ (4,921)
Fines	\$ (6,914)
RDA administration	\$ (10,500)
Grant in lieu	\$ (15,721)
Recreation grant revenue	\$ (18,093)
Funding from the Province for the After School Program \$13K and \$5K for the Long Lake Herbert River project.	
Interest on investments & receivables net of bank fees	\$ (36,075)
Variance relates to a favorable return on investment in the amount of \$5K and an increase of \$31K in interest collected on receivables.	
Conditional Provincial Grant	\$ (73,255)
Funding from the Province for Worker's Education Program \$13,255; plus \$60,000 Provincial funding for the Burntcoat Park Project (offset below).	
Variance from budget to actual - Revenue	\$ (54,848)
INCREASES / (DECREASES) IN EXPENSES	
Snow removal	\$ 108,922
Snow removal costs are higher than budget - snowfall higher than anticipated	
Contracts and agreements	\$ 74,043
Burntcoat Park Project Study was offset by \$60,000 Provincial funding (offset above in revenue)	
Computer hardware & software	\$ 51,496
Upgrade servers to implement high availability.	
Professional fees	\$ 40,068
Studies for Environment and Active Transportation Needs Assessment and other small variations from budget.	
Tax exemptions	\$ 38,982
The new Municipal Tax Assistance Program represents \$13.5K of the increase and the \$25.4 is related to exempting the water utility accounts.	
Municipal grants	\$ 23,200
Uncollectible accounts (partially offsets unbilled taxes)	\$ (75)
Power and heating fuel	\$ (215)
Green Space	\$ (2,270)
Roads	\$ (3,303)
UNSM and FCM expenses	\$ (6,091)
Insurance	\$ (6,528)
Telephone and cell phone	\$ (6,736)
Small equipment	\$ (7,338)
Variations from budget to actual for small equipment throughout the organization.	
Association memberships, committee & meeting expenses	\$ (8,284)

Security - transferred to fund LED lights in Mt Uniacke Business Park	\$ (8,974)
Vehicle and equipment maintenance	\$ (9,778)
Provincially mandated costs	\$ (10,928)
Printing and copy expenses	\$ (11,547)
Building repairs	\$ (13,673)
Budgeted \$15K for repairs to Walton Lighthouse actual cost \$2K.	
Waste management processing, transporting and collecting	\$ (15,520)
Variance in budget to actual tonnage.	
Other building and property repairs & maintenance	\$ (18,526)
Interest on industrial park debt - transferred to fund Park Road extension	\$ (20,508)
Other general operations	\$ (20,566)
Training education & associated travel	\$ (22,660)
Reduction in overall training costs due to staff vacancies and participation in the Provincial Workplace Education Program training receiving funding from PNS for in-house training.	
Conference registration and travel	\$ (23,053)
Promotion and advertising	\$ (33,944)
Staff in the Economic Development department this year focused on tourism and the WEB project resulting in savings in advertising & promotion. Savings of \$20K were budgeted to carry forward to offset advertising costs in 2014/2015.	
Interest on building - transferred to fund renovations to RCMP building.	\$ (41,687)
Business development	\$ (95,575)
Milford readiness, transit study and development strategy projects carried forward to 2014/2015.	
RCMP costs	\$ (115,842)
RCMP costs were less due to one less officer for a portion of the year.	
Wages & Honorariums	\$ (211,889)
Various maternity leave replacements and various unfilled positions.	
Variance from budget to actual - Expense	\$ (378,799)
Variance from budget to actual surplus	\$ (433,647)
Variance as a result of unbudgeted transfers to fund capital projects (RCMP, Community Sign & Records Management Software)	\$ 237,674
Original planned (surplus)	\$ 389
Variance of principal payments on new debt	\$ (24)
Net Surplus end of Year	\$ (195,608)
Surplus transferred to General Contingency Reserve	\$ 46,283
Surplus transferred to 2014-2015 budget as per Council:	
Tourism - Web Camera fee	\$ 1,300
Tourism - Grants	\$ 3,300
EBD - Business Development Milford Readiness project	\$ 50,000
EBD - Advertising	\$ 20,000
EBD - Crime Stopper signs	\$ 3,025
EBD - Milford Readiness project	\$ 20,200
General Surplus Carry Forward	\$ 50,000
Animal Control - Vehicle Expenses	\$ 1,500
	\$ 195,608

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) provided by the Municipality with the exception of some sub-urban streetlights. The total USR operating budget for 2013/2014 was set at \$2.8 million. The final surplus was \$1,845; the significant variances from budget for the Urban Service Rate are outlined / discussed in the following table:



Description	Amount
(INCREASES) / DECREASES IN REVENUES	
Urban area taxes	\$ 58,004
Sewer hook-up & usage revenue, net of reserves transfer	\$ 5,228
Federal properties GIL	\$ (3,329)
Variance from budget to actual - Revenue	\$ 59,903
INCREASES / (DECREASES) IN EXPENSES	
Snow removal for wastewater properties	\$ 46,202
Fire protection	\$ 25,664
Increase in Public Fire Protection as per UARB rules and regulations.	
Contracts and agreements	\$ 24,131
Additional repairs to pumps in the lift stations were required throughout the year.	
Power	\$ 23,300
Additional power consumption in the sewer operations resulting from wet weather conditions.	
Operational materials - primarily savings in chemicals	\$ (4,939)
Professional fees - savings primarily from sidewalk encroachment fee being done in prior year	\$ (6,063)
Insurance	\$ (7,405)
Insurance for streetlights and Milford Wastewater Treatment plant was less than anticipated.	
Property R&M - clearing of brush and mowing in lagoons less than budget	\$ (12,523)
Other general operations - primarily from savings in all systems	\$ (14,181)
Computer & administration support	\$ (20,066)
The overall costs for administration and IT support were less than budget and the budget for staff computer purchases were carried forward to 2014/2015 resulting in overall savings in support costs.	
Wages & benefits	\$ (69,128)
Resulting from a vacant Operational Services Technician position, Engineer position and a vacant Treatment Plant Operator position for six months. Plus savings in employer benefits.	
Variance from budget to actual - Expense	\$ (15,008)
Variance from budget to actual deficit	\$ 44,895
Variance from capital out of revenue (surplus)	\$ (47,928)
Original planned deficit	\$ 1,188
Net Surplus end of Year	\$ (1,845)

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, 2014 for the USR systems:

For Capital Purposes:	Amount	For Operating Purposes:	Amount
Sidewalks	\$ 82,170	Sidewalks	\$ 235,794
Sewer	\$ 68,630	Sewer	\$ 268,405
Fire Protection Systems	\$ 1,007,333	Fire Protection Systems	\$ 210,000
Storm Water	\$ 2,479	Contingency	\$ 1,107,101
Total	\$ 1,160,612	Total	\$ 1,821,300

East Hants Water Utility



The East Hants Water Utility serves 2,620 customers in the communities of Shubenacadie, Lantz, Elmsdale and Enfield. The Utility also operates a bulk water station in Enfield (formerly in Shubenacadie as well) that serves water haulers and residents throughout the region. The Municipality is accountable to the Utility and Review Board (UARB) for all matters relating to water utility accounting and rate setting. The last rate review application was done in 2009/2010, approving rates to April 1, 2012 onward.

At March 31, 2014 the Utility showed an accumulated fund balance of \$1,107,443. Operating results for 2013/2014 reflect a negative change in fund balance of \$8,868. This deficit is explained in the following table.

Description	Amount
(INCREASES) / DECREASES IN REVENUES	
Water billing charges	\$ 89,978
Decrease in Metered Sales primarily from decrease in water consumption.	
Miscellaneous	\$ 2,560
Miscellaneous revenue captures the charge for fire hydrants and sprinklers.	
Water token revenue	\$ 2,548
Interest, penalty net of bank fees	\$ (1,501)
Increase in Public Fire Protection as per UARB Rules and Regulations	\$ (25,664)
Variance from budget to actual - Revenue	\$ 67,921
INCREASES / (DECREASES) IN EXPENSES	
Snow removal	\$ 16,794
Professional fees	\$ 15,413
Nova Scotia Environment Certification for the water treatment systems assessment.	

Amortization	\$	2,294
Other operating costs	\$	(8,284)
Operational materials - primarily savings in chemicals	\$	(27,782)
Computer & admin support	\$	(29,565)
The overall costs for administration and IT support were less than budget and the budget for staff computer purchases were carried forward to 2014/2015 resulted in overall savings in support costs.		
Wages & Employer Benefits	\$	(65,783)
Resulting from a vacant Operational Services Technician position, and the Engineer position. Plus savings in employer benefits.		
Contracts and agreements	\$	(72,417)
Budgets related to meter purchases \$14k; plus equipment and repairs to the water line breaks in the utility totaling \$58k were under spent.		
Enfield Transmission Main	\$	(175,000)
Monies set out in the operating budget for easements were not required as project was carried forward to 2014/2015.		
	Variance from budget to actual - Expense	\$ (344,330)
	Variance from budget to actual (surplus)	\$ (276,409)
	Variance from capital spending deficit	\$ 175,000
	Original planned deficit	\$ 110,277
	Net Deficit end of Year	\$ 8,868

Capital Fund (includes General, USR & Water)

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. Capital spending for 2013/2014 can be broken down as follows:

Description	Amount
General Government	\$ 226,874
Transportation	2,828,075
Environmental Development	82,286
Environmental Health	597,840
Water Utility	87,071
TOTAL	\$ 3,822,146

Below are some of the capital projects that were completed in 2013/2014 (some spending may have occurred in prior years):

- Shubenacadie Sidewalks - \$927,268
- Park Road Extension - \$1,983,163
- 4 Community Welcome Signs - \$49,275
- 6 Hydrants - \$59,477
- Loader - \$215,707

(right) Park Road Extension; (bottom left) Community Welcome Sign



Below are some of the work in progress projects (WIP) at March 31, 2014 carried forward to 2014/2015:

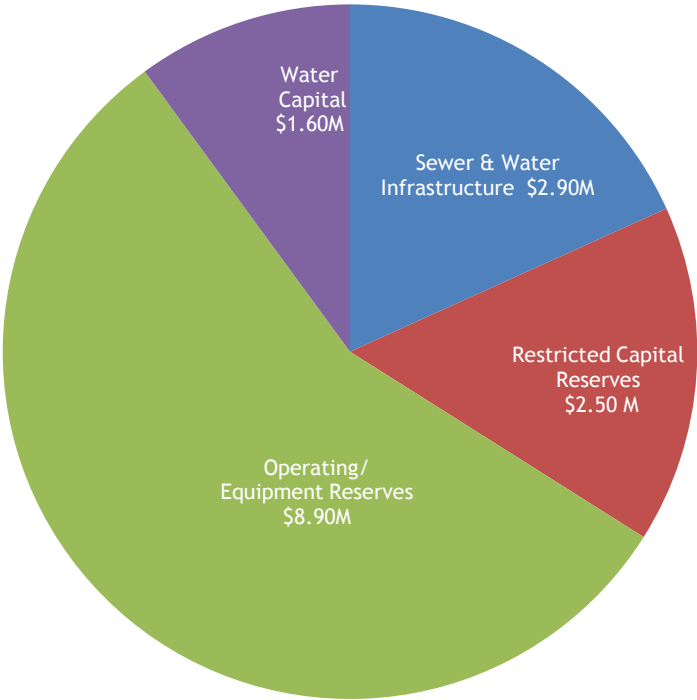
- **RCMP Office** - Budget: \$500,000 WIP: \$130,153
- **Records Management Software** - Budget: \$70,000 WIP: \$47,085
- **Bulk Water Station** – Budget: \$131,050 WIP: \$18,408
- **Sewage System Upgrade in Milford** – Budget: \$542,000 WIP: \$75,120
- **Relief Sewer Elmwood Drive** – Budget: \$200,000 WIP: \$6,213

CONSOLIDATED 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 (due to significant one-time budgeted expenditures, unanticipated expenditures and revenue shortfalls) 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 2-5); Obligatory reserves are reported in the liabilities section of the Statement of Financial Position (Page 2-5).

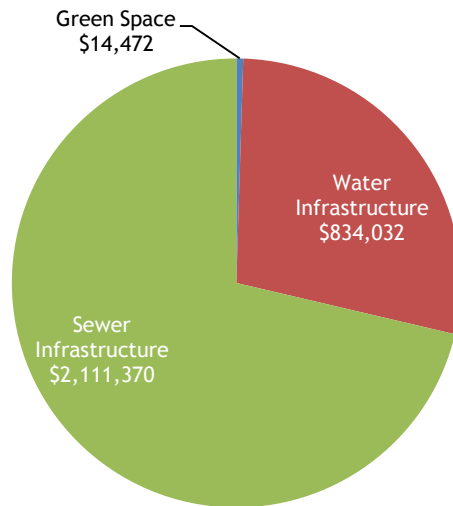
The Municipality has approximately \$13 million in operating and capital reserves. Of this amount, \$4.1 million is set aside for capital work and \$8.9 million is being held in operating reserves. The Municipality of East Hants also has \$2.9 million in obligatory reserves, money collected specifically for open space and for sewer & water infrastructure.

2013/2014 Reserves Held for Future Use \$15.9M

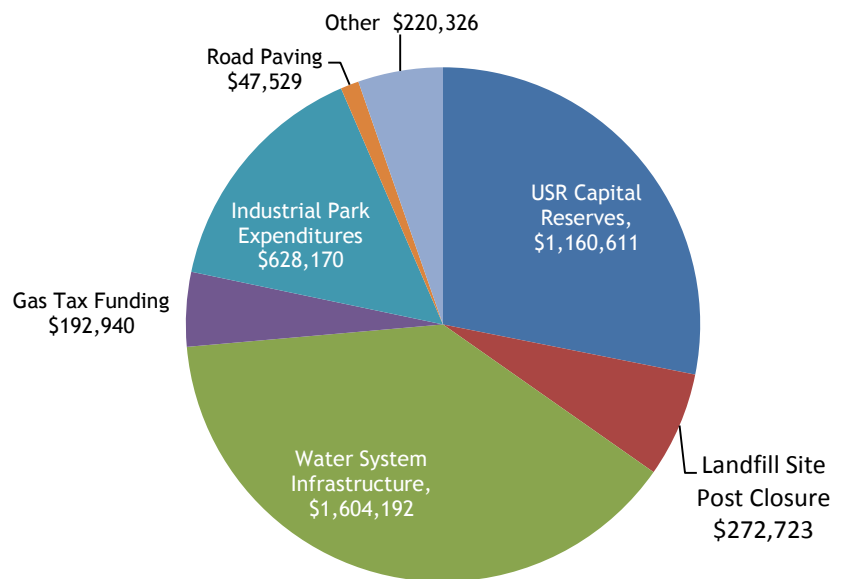


Each reserve fund is further broken down for specific uses. For a detailed list of Reserve Fund balances, see Page 2 - 23, *Schedule of Reserve Operations*. The following graphs summarize the funds:

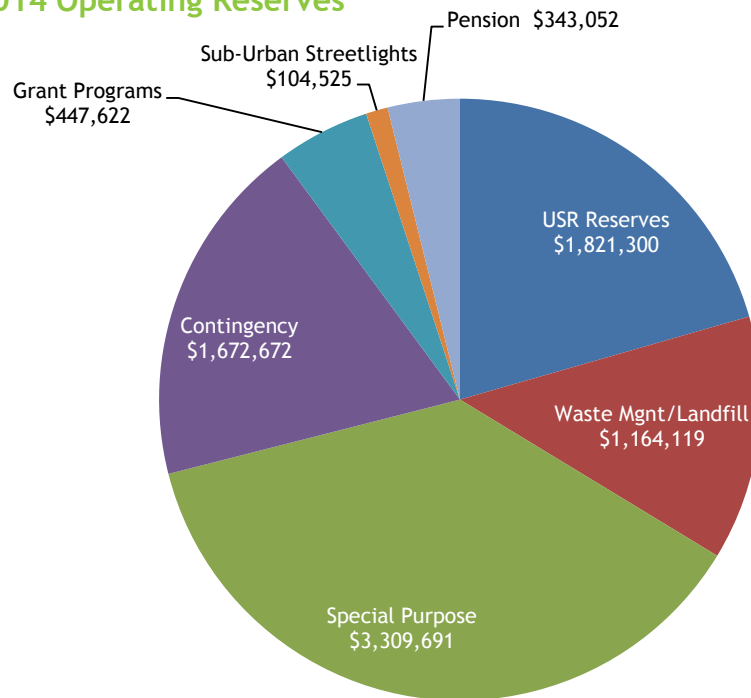
2013/2014 Obligatory Reserves



2013/2014 Capital Reserves



2013/2014 Operating Reserves



The following amounts (totaling \$432,230) represent future repayments to the Operating contingency reserve fund:

- \$405,688 will be repaid to the operating reserve fund as the residents in Shubenacadie pay off the accumulated deficit of the Shubenacadie Water Utility;
- \$26,542 is owing to the reserve as repayment for costs expended for improvements arising from an energy audit, these funds will be repaid from the related energy savings next year;

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. The Municipality needs to balance the desire of Councillors to keep the tax burden as low as possible with the need for healthy reserve balances to ensure financial stability into the future.

SECTION 2 - FINANCIAL STATEMENTS



FINANCIAL STATEMENTS

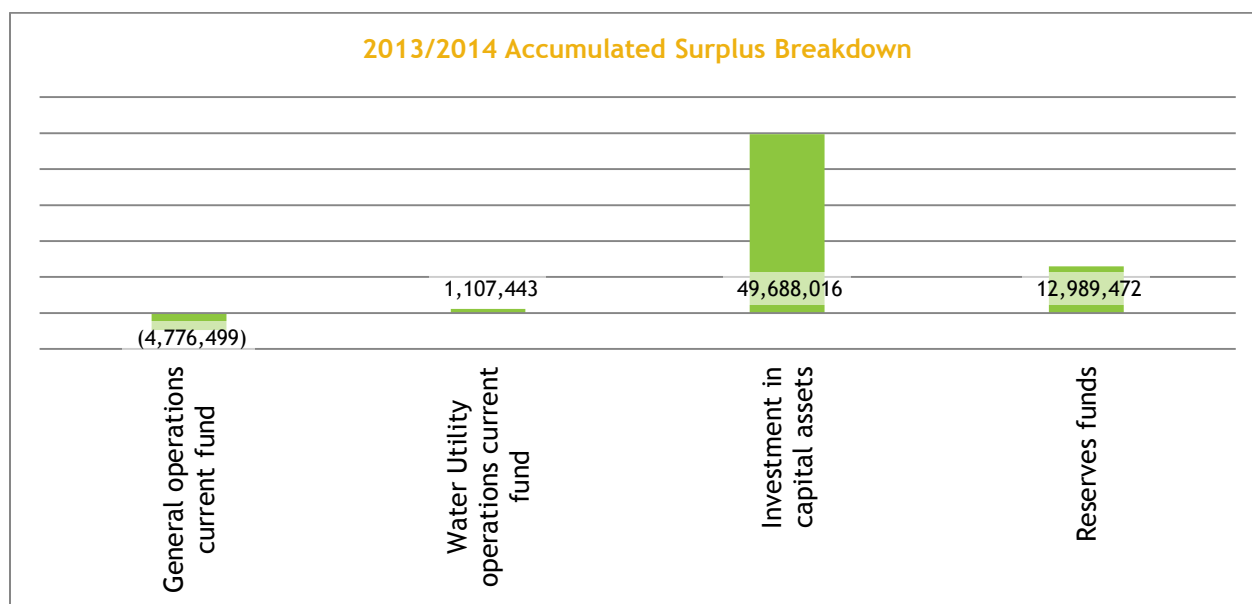
The Municipality’s financial statements have been prepared by Management in accordance with the provincial Financial Reporting and Accounting Manual and the reporting standards set by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants (CICA). Management is responsible for such internal control 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 www.easthants.ca.

There are four required financial statements: **Statement of Financial Position**; **Statement of Operations**; **Statement of Changes in Net Debt**; and, **Statement of Cash Flow**. There are several schedules to support the statements and provide clarification to the reader.

Consolidated Statement of Financial Position

The 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 (\$59M) 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. On this statement, the 2014 budget values have been adjusted to reflect the amortization of tangible capital assets and the consolidation of the funds.

The Consolidated Statement of Operations shows an annual surplus for the year of \$1,937,658 with a budgeted surplus of \$937,969. The variance of \$999,689 is accounted for as follows:

Description	Amount
VARIANCES FROM BUDGET TO ACTUAL - CONSOLIDATED SURPLUS	
General tax rate variance as per the general operations section (See Page 1-14)	\$ 433,647
Lantz Fire Department Recoverable Principal	\$ (13,460)
Urban service tax rate variance as per the urban service rate section (See Page 1-16)	\$ (44,895)
Transfers (see below)	\$ 893,463
Net loss on the sale/disposal of Municipal assets	\$ (163,214)
Pension adjustment for the unamortized actuarial loss (Note 10 Financial Report)	\$ (211,718)
Landfill closure/post closure costs adjustment based on PSAB requirements	\$ (9,558)
Non Urban Streetlights, variance to budgeted surplus	\$ 3,952
Water utility variance as per the water utility section (See Page 1-18)	\$ 276,409
Receipt of unplanned capital grants	\$ (164,937)
NET VARIANCE FROM BUDGET TO ACTUAL	\$ 999,689

Council has established policies that required 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
LED Streetlight savings	\$ 11,934
Pension surplus - Budget pension expense at 10.5%, transfer unspent funds (\$90K paid out for retirement upgrades)	\$ 188,704
Fire Department - Training	\$ 10,000
Professional Fees - as per Council policy, transfer unspent funds to reserve	\$ 58,300
Legal Fees - as per Council policy, transfer unspent funds to reserve	\$ 23,567
Contracts - as per Council policy, transfer unspent funds to reserve	\$ 41,900
Grants - as per Council policy, transfer unspent funds to reserve	\$ 75,948
Fire Department - Legal Fees	\$ 7,000
Projects funded from reserves carried forward to 2014-2015 budget	\$ 436,111
Other variances affecting transfers to/from reserves (Tourism, Advertising, USR exp, Planning, Professional fees, Miscellaneous)	\$ 39,998
TOTAL TRANSFERS	\$ 893,462

Statement of Changes in Net Debt

The statement is unique to PSAB 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).

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.

Auditors' Report (see audited statements)	
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Municipality of the District of East Hants
 Consolidated Statement of Financial Position
 As at March 31, 2014

	2014	2013
FINANCIAL ASSETS		
Cash (Note 2)	\$ 18,220,897	\$ 13,182,913
Taxes and rates receivable (Note 3)	2,145,829	2,095,570
Accounts receivable (Note 4)	988,018	1,691,460
	<u>21,354,744</u>	<u>16,969,943</u>
LIABILITIES		
Accounts payable and accrued liabilities (Note 5)	3,600,289	3,230,639
Deferred revenue - general	1,340,182	1,390,208
Deferred revenue - obligatory reserve (Note 6)	2,959,874	2,756,533
Employee benefits and other obligations (Note 9)	318,904	246,046
Tax sale surplus	180,532	180,532
Net long term liabilities (Note 8)	29,974,578	27,520,224
	<u>38,374,359</u>	<u>35,324,182</u>
NET DEBT	<u>(17,019,615)</u>	<u>(18,354,239)</u>
NON FINANCIAL ASSETS		
Tangible capital assets (Note 1)	75,482,006	74,916,723
Work in progress (Note 1)	287,682	174,595
Inventory and prepaid expenses	258,359	333,695
	<u>76,028,047</u>	<u>75,425,013</u>
ACCUMULATED SURPLUS (Note 12)	<u>\$ 59,008,432</u>	<u>\$ 57,070,774</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, 2014

	2014 Budget Unaudited (Note 1)	2014 Actual	2013 Actual
Revenues			
Property taxes (Note 13)	\$ 23,245,331	\$ 23,089,604	\$ 22,269,818
Grants in lieu of taxes	159,245	178,295	188,970
Sale of services	994,660	824,547	857,989
Other revenue from own sources	611,137	817,833	862,569
Unconditional transfers from other governments	177,000	185,268	197,181
Conditional transfers from federal or provincial government	87,434	188,487	188,526
Government grants	1,406,033	1,100,512	1,151,878
Development and other contributions applied	125,483	15,600	1,016,850
Other transfers		-	-
Water utility	1,774,450	1,680,843	1,772,417
Total Revenues	28,580,773	28,080,989	28,506,198
Expenses			
General government services	5,380,060	5,321,797	4,789,407
Protective services	6,115,047	5,886,130	5,753,068
Education services (Note 13)	4,250,345	4,250,340	3,992,868
Social services	59,540	63,769	53,132
Transportation services	1,870,357	1,954,157	1,734,336
Environmental health services	4,719,113	4,319,379	4,359,216
Environmental development services	1,506,309	1,052,606	910,926
Landfill closure/post closure costs	-	9,559	32,273
Recreation and cultural services	1,464,336	1,323,137	1,301,896
Water utility	2,277,697	1,962,457	2,107,065
Total Expenses	27,642,804	26,143,331	25,034,187
Annual Surplus	937,969	1,937,658	3,472,011
Accumulated Surplus, Beginning of Year	57,070,774	57,070,774	53,598,763
Accumulated Surplus, End of Year	\$ 58,008,743	\$ 59,008,432	\$ 57,070,774

Municipality of the District of East Hants
Consolidated Statement of Changes in Net Debt
Year Ended March 31, 2014

	2014 Budget (Note 1)	2014 Actual	2013 Actual
Annual Surplus	<u>\$ 937,969</u>	<u>\$ 1,937,658</u>	<u>\$ 3,472,011</u>
Tangible Capital Assets			
Acquisition of tangible capital assets	(5,671,771)	(3,822,147)	(5,153,527)
Amortization of tangible capital assets	2,415,610	2,415,610	2,268,705
Loss (gain) on sale of tangible capital assets	-	163,214	(321,526)
Proceeds on sale of tangible capital assets	-	564,953	470,630
	<u>(3,256,161)</u>	<u>(678,370)</u>	<u>(2,735,718)</u>
Other Non-Financial Assets			
Decrease (Increase) in inventory and prepaid expenses	-	75,336	(138,185)
Decrease (Increase) in Net Debt	<u>(2,318,192)</u>	<u>1,334,624</u>	<u>598,108</u>
Net Debt, Beginning of Year	<u>(18,354,239)</u>	<u>(18,354,239)</u>	<u>(18,952,347)</u>
Net Debt, End of Year	<u><u>\$ (20,672,431)</u></u>	<u><u>\$ (17,019,615)</u></u>	<u><u>\$ (18,354,239)</u></u>

Municipality of the District of East Hants
Consolidated Statement of Cash Flow
Year Ended March 31, 2014

	2014	2013
Operations		
Annual surplus	\$ 1,937,658	\$ 3,472,011
Add amortization of tangible capital assets	<u>2,415,610</u>	<u>2,268,705</u>
	<u>4,353,268</u>	<u>5,740,716</u>
Changes in Non-Cash Assets and Liabilities		
Decrease in accounts receivable	703,442	358,617
(Increase) decrease in taxes receivable	(50,259)	163,504
Increase (Decrease) in accounts payable and accruals	369,650	(81,685)
Increase in tax sale surplus	-	19,089
Increase (decrease) in deferred revenue	153,315	(60,837)
(Decrease) increase in employee benefits/other obligations	72,858	(33,264)
Decrease (increase) in inventory and prepaid expenses	75,336	(138,185)
	<u>1,324,342</u>	<u>227,239</u>
Net Change in Cash From Operations	<u>5,677,610</u>	<u>5,967,955</u>
Financing Activities		
Long term debt issued	4,000,000	1,000,000
Short term debt issued (retired)	-	(1,500,000)
Long term debt retired	<u>(1,545,646)</u>	<u>(1,434,062)</u>
	<u>2,454,354</u>	<u>(1,934,062)</u>
Capital Activities		
Additions to tangible capital assets	(3,709,060)	(5,812,069)
Decrease (increase) in work in progress	(113,087)	658,542
(Gain) loss on sale of tangible capital assets	163,214	(321,526)
Proceeds on sale of tangible capital assets	564,953	470,630
	<u>(3,093,980)</u>	<u>(5,004,423)</u>
Increase in Cash Position	<u>5,037,984</u>	<u>(970,530)</u>
Cash Position, Beginning of Year	<u>13,182,913</u>	<u>14,153,443</u>
Cash Position, End of Year	<u>\$ 18,220,897</u>	<u>\$ 13,182,913</u>

1. **Significant Accounting Policies**

The consolidated financial statements of the Municipality of East Hants (Municipality) are the representations of management prepared in accordance with accounting principles for local governments as established by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants (CICA). 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 and changes in net assets and in financial position 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

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 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.

d) Tangible Capital Assets

Tangible capital assets are recorded in accordance with section 3150 of the PSAB Handbook.

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

Land Improvements	20 years
Municipal Buildings	40 years
Buildings - Plants	25 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	25 years
Sewer Collection and Disposal	40 - 50 years
Landfill Infrastructure	25 years
Industrial Park Infrastructure	40 years

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

	General Capital Assets				Infrastructure				2014 TOTAL	2013 TOTAL
	Land	Buildings	Machinery & Equipment	Vehicles	Engineered Structures	Industrial Parks	Water Utilities	Assets in WIP		
Cost										
Opening Costs	2,298,846	12,649,691	2,350,188	219,009	53,443,893	4,195,380	22,643,240	174,595	97,974,842	93,038,223
Additions during year	12,113	28,684	291,221	68,059	1,189,024	2,032,888	87,071	113,087	3,822,147	5,153,527
Disposals & Write downs	(82,502)	(1,058,039)	(151,201)	(62,438)	-	-	-	-	(1,354,180)	(216,908)
Closing Costs	2,228,457	11,620,336	2,490,208	224,630	54,632,917	6,228,268	22,730,311	287,682	100,442,809	97,974,842
Accumulated Amortization										
Opening Accum. Amortization	N/A	2,828,899	1,255,487	59,693	13,965,560	821,480	3,952,405	-	22,883,524	20,682,623
Amortization in Year	N/A	323,078	211,037	26,643	1,413,646	113,082	328,124	-	2,415,610	2,268,705
Adj/Disposals - Accum Amort	N/A	(494,061)	(99,514)	(32,438)	-	-	-	-	(626,013)	(67,804)
Acc Amort - End of Year	-	2,657,916	1,367,010	53,898	15,379,206	934,562	4,280,529	-	24,673,121	22,883,524
Net Book Value	2,228,457	8,962,420	1,123,198	170,732	39,253,711	5,293,706	18,449,782	287,682	75,769,688	75,091,318

e) Deferred Revenue / Obligatory Reserve Funds

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 Transfers

Government and other contributions are recognized as revenue in the period the transfer is authorized and all eligibility criteria have been met, except when the transfer includes stipulations which have not yet been met.

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 forms part of the respective deferred revenue balance.

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 2014 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) PSAB Budget

The consolidated financial statements include an unaudited PSAB 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 PSAB Budget.

k) Use of Estimates

The preparation of these statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and to disclose 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 from those estimates.

2. **Cash**

Cash is comprised of:

	<u>2014</u>	<u>2013</u>
Bank	\$ 15,730,773	\$ 10,925,380
Restricted cash (obligatory reserve funds)	2,490,124	2,257,533
	<u>\$ 18,220,897</u>	<u>\$ 13,182,913</u>

Administered bank accounts

The Municipality administers bank accounts for the Lantz Fire Department, Milford Fire Department, Nine Mile River Fire Department, Maitland Fire Department, and Rawdon Fire Department. 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 these financial statements.

3. **Taxes and Rates Receivable**

Taxes receivable have been recorded net of an allowance for doubtful accounts of \$27,427 (2013 - \$12,971), representing a staff estimate of uncollectible accounts.

4. **Accounts Receivable**

The balance for accounts receivable on the consolidated Statement of Financial Position totaled \$988,018 (2013 - \$1,691,460). The balance is comprised of the following:

	<u>2014</u>	<u>2013</u>
Amounts due from provincial/federal government	\$ 174,551	\$ 796,973
Loan to Lantz fire department	316,083	329,798
Other	497,384	564,689
	<u>\$ 988,018</u>	<u>\$ 1,691,460</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).

5. Accounts Payable and Accrued Liabilities

	<u>2014</u>	<u>2013</u>
Liability for closure/post closure costs - landfill	\$ 272,723	\$ 263,166
Liability for unamortized pension loss	550,926	339,208
Other payables and accruals	2,776,640	2,628,265
	<u>\$ 3,600,289</u>	<u>\$ 3,230,639</u>

6. Deferred Revenue - Obligatory Reserve

	<u>2014</u>	<u>2013</u>
Developer charges - sewer	\$ 2,111,370	\$ 2,005,439
Developer charges - water	834,032	736,794
Green space contributions	14,472	14,300
	<u>\$ 2,959,874</u>	<u>\$ 2,756,533</u>

7. Continuity of Obligatory Reserve Funds

	<u>2014</u>	<u>2013</u>
Balance at the beginning of year	\$ 2,756,533	\$ 2,649,569
Development charges billed - sewer	100,132	34,597
Development charges billed - water	91,132	46,596
Interest on reserve balance	27,677	25,771
Transfer - Sewer Capacity Study	(15,600)	-
	<u>\$ 2,959,874</u>	<u>\$ 2,756,533</u>

8. Net Long Term Liabilities

- a) Of the \$29,974,578 long-term debt (2013 - \$27,520,224) certain payments represent a burden on general Municipal Revenues, as they are to be recovered in future years from other sources.

	<u>2014</u>	<u>2013</u>
General revenues	\$ 3,312,610	\$ 3,571,333
Local improvement charges	388,978	529,696
Area rates	11,040,065	11,649,790
Sale of land in Industrial Parks	3,350,103	1,939,403
Water charges	5,142,578	5,332,168
Tenants rent	6,431,244	4,175,374
Loan to Lantz fire department	309,000	322,460
	<u>\$ 29,974,578</u>	<u>\$ 27,520,224</u>

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

	<u>2014/2015</u>	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>
General Government	\$ 86,471	\$ 89,684	\$ 18,200	\$ 19,400	\$ 310,700
Transportation	544,526	495,837	454,115	461,071	734,278
Environmental Developpr	261,767	188,069	190,143	192,419	251,251
Environmental Health	145,411	152,486	107,778	231,981	89,351
Sewers	80,082	83,178	86,568	90,266	94,253
Recreation	146,994	152,574	137,032	142,821	149,162
Buildings	210,790	219,750	229,250	239,290	249,960
Water Utilities	196,708	204,210	212,114	220,424	229,162
Hospital	26,516	27,549	28,749	30,016	31,356
Lantz Fire Department	14,150	14,880	15,650	16,455	17,300
Fire Dept Equipment	7,498	7,735	8,000	8,298	8,627
Total:	<u>\$ 1,720,913</u>	<u>\$ 1,635,952</u>	<u>\$ 1,487,599</u>	<u>\$ 1,652,441</u>	<u>\$ 2,165,400</u>

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

	<u>2014</u>	<u>2013</u>
Principal	\$ 1,545,646	\$ 1,434,062
Interest	1,319,572	1,305,756
	<u>\$ 2,865,218</u>	<u>\$ 2,739,818</u>

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

	<u>2014</u>	<u>2013</u>
General revenues	\$ 892,241	\$ 790,980
Local improvement charges	161,163	161,258
Area rates	1,091,166	1,098,351
Sale of land in industrial parks	286,052	253,317
Water charges	434,596	435,912
	<u>\$ 2,865,218</u>	<u>\$ 2,739,818</u>

9. Employee Benefits and Other Obligations

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 done this fiscal year and has been recorded in the Consolidated Statement of Financial Position. The Municipality is also liable for vacation days earned by its employees as at March 31, but not taken until a later date. These liability amounts have been recorded in the expenditures of the Municipality in the current or prior year.

10. Pension Plan

The Municipality operates a defined benefit pension plan, which provides benefits to employees upon retirement. The most recent actuarial valuation was at December 31, 2010. On a going-concern basis, the value of accrued benefits, at December 31, 2010, exceeded the value of the plan assets by \$66,184. On a wind-up basis, the liabilities exceed the assets by \$2,205,242. As a result of the December 2010 Actuarial Review the Municipality made special payments into the plan during 2012/2013 of \$138,540 to fund the solvency deficit and \$6,735 to fund the going concern deficit. New regulations came into effect in January 2013 that allows the Municipality to cease making the special payments on the December 2010 solvency deficit. Annual special payments will be \$6,735 for the going concern deficit of the pension plan. The next Actuarial Review will be done as at December 31, 2013 and is currently a work in progress.

	<u>Estimated December 31, 2013</u>	<u>Estimated December 31, 2012</u>
Accrued Benefit Obligation	\$8,960,012	\$ 9,237,935
Fair Value Plan Asset	<u>8,190,408</u>	<u>6,780,149</u>
Funded Status - Plan Deficit	<u>\$(769,604)</u>	<u>\$(2,457,786)</u>

The significant actuarial assumptions adopted measuring the Municipality's accrued benefit obligation as at December 31, 2013 were as follows:

Expected long-term rate of return on plan assets	6.25%
Rate of compensation increase	3.00%

All plan assets are held by various Standard Life Funds.

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.

Accrued benefit obligation, net of plan assets	\$769,604
Unamortized actuarial loss	<u>(218,678)</u>
Benefit liability recorded in the statement of financial position	<u>\$550,926</u>

During the year, the Municipality and employees contributed \$334,082 (including special payments) and \$188,993 respectively, to the plan. Benefit payments for the year totaled \$219,028.

Administrative fees paid during the 2013-2014 fiscal year totaled \$13,973.

11. 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 \$272,723 (2012 - \$263,166) 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. 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.

12. Municipal Fund Balances

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

	<u>2014</u>	<u>2013</u>
Services provided by area rates	\$ 52,295	\$ 52,295
Services provided by general fund	38,044	38,044
Long term liabilities issued to fund Hospital	(905,304)	(930,748)
Long term liabilities issued to fund East Hants Sportsplex	(3,137,885)	(3,261,032)
Unfunded pension liability	(550,926)	(339,208)
Landfill liability funded by reserves	(272,723)	(263,166)
	<u>(4,776,499)</u>	<u>(4,703,815)</u>
Water utility operation	1,107,443	1,116,311
	<u>\$ (3,669,056)</u>	<u>\$ (3,587,504)</u>

b) The investment in capital assets is comprised of the following:

	<u>2014</u>	<u>2013</u>
Tangible capital assets	\$ 75,482,006	\$ 74,916,723
Work in progress	287,682	174,595
Funds yet to be provided from long term debt	(459,280)	(2,869,210)
Long term liabilities capital	(25,622,392)	(23,005,984)
	<u>\$ 49,688,016</u>	<u>\$ 49,216,124</u>

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

	<u>2014</u>	<u>2013</u>
Working funds	\$ 8,862,981	\$ 7,919,008
Replacement of equipment/assets	3,853,768	3,259,980
Landfill closure/post closure liability	272,723	263,166
	<u>\$ 12,989,472</u>	<u>\$ 11,442,154</u>

Municipality of the District of East Hants
Notes to the Consolidated Financial Statements
Year Ended March 31, 2014

d) Consolidated Accumulated Surplus:

	<u>2014</u>	<u>2013</u>
Current fund	(3,669,056)	(3,587,504)
Investment in capital assets	49,688,016	49,216,124
Reserve funds	12,989,472	11,442,154
	<u>\$ 59,008,432</u>	<u>\$ 57,070,774</u>

13. Taxation

	<u>2014</u>	<u>2013</u>
Taxation from real property	\$ 23,089,604	\$ 22,269,818
Less: Taxation collected to pay provincial mandatory education tax rate	(4,250,340)	(3,992,868)
Net taxes available for municipal purposes	<u>\$ 18,839,264</u>	<u>\$ 18,276,950</u>

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

	<u>Stipend/Salary</u>	<u>Expenses</u>	<u>Total</u>
Council			
Warden James D. Smith	\$ 38,235	\$ 5,188	\$ 43,423
Rosanne Bland	20,952	787	21,739
Cecil Dixon	19,538	3,385	22,923
Albert Flemming	19,538	5,061	24,599
Greg Grant	20,246	559	20,805
Wayne Greene	20,246	677	20,923
Eldon Hebb	19,538	1,572	21,110
John A. MacDonald	20,997	515	21,512
Cyril McDonald	20,952	1,893	22,845
Norval Mitchell	19,539	1,347	20,886
Keith Rhyno	19,893	722	20,615
Eleanor Roulston	19,893	3,165	23,058
Willie Versteeg	23,159	2,094	25,253
Chief Administrative Officer	134,984	1,134	136,118
	<u>\$ 417,710</u>	<u>\$ 28,099</u>	<u>\$ 445,809</u>

15. Subsequent Events

The Municipality has tentatively entered into an agreement to construct a new RCMP Office in Rawdon with a construction cost of \$750,000.

16. Contingency

The Municipality has guaranteed a loan on behalf of the Lantz Fire Department totaling \$309,000 (2013 - \$322,460).

17. Comparative Figures

Certain of the comparative figures have been reclassified to conform with current year financial statement presentation.

18. Restatement

The comparative amounts for the year ended March 31, 2013 have been restated to reflect the interdepartmental revenues and expenses that were not eliminated in the financial statements of the Municipality. As a result of the restatement, total revenues and total expenses decreased by \$1,433,142 from the balances previously reported in the Consolidated Statement of Operations for the year ended March 31, 2013, as follows:

Revenues:

Other revenue from own sources	\$	(516,245)
Other transfers		(400,000)
Water utility		(516,897)
	\$	<u>(1,433,142)</u>

Expenses:

General government services	\$	(258,914)
Protective services		(516,897)
Environmental health services		(472,634)
Recreation & cultural services		(103,491)
Water utility		(81,206)
	\$	<u>(1,433,142)</u>

The restatement also impacted the Consolidated Schedule of Operations by Function for the year ended March 31, 2013. The restatement did not have an impact on the Consolidated Statements of Financial Position, Changes in Net Debt and Cash Flow.

Municipality of the District of East Hants
 Schedule of Current Fund Operations - Municipal Operations
 Year Ended March 31, 2014

	2014 Budget	2014 Actual	2013 Actual
Revenue			
Property taxes	\$ 23,245,331	\$ 23,089,604	\$ 22,269,818
Grants in lieu of taxes	159,245	178,295	188,970
Sale of services	994,660	824,547	857,989
Other revenue from own sources	1,325,295	1,359,388	1,262,695
Unconditional transfers from other governments	177,000	185,268	197,181
Conditional transfers from federal or provincial government agencies	87,434	188,487	188,526
Development and other contributions applied	125,483	15,600	-
Other transfers	400,000	400,000	400,000
	<u>26,514,448</u>	<u>26,241,189</u>	<u>25,365,179</u>
Expenses			
General government services	5,465,510	5,060,591	4,803,865
Protective services	6,590,575	6,387,322	6,225,614
Education	4,250,345	4,250,340	3,992,868
Social services	59,540	63,769	53,132
Transportation services	1,033,656	1,117,456	971,271
Environmental health services	4,495,108	4,073,810	4,088,408
Environmental development services	1,393,227	1,138,400	1,136,202
Landfill closure/post closure costs	-	9,559	32,273
Recreation and cultural services	1,511,388	1,373,404	1,356,096
	<u>24,799,349</u>	<u>23,474,651</u>	<u>22,659,729</u>
Net Revenue (Expenses)	<u>1,715,099</u>	<u>2,766,538</u>	<u>2,705,450</u>
Financing and Transfers			
Debt principal repayment	1,356,104	1,342,595	1,238,428
Increase (decrease) in amounts to be recovered	-	(221,277)	(199,750)
Transfer to capital fund	139,000	328,746	450,846
Transfer to capital reserves	(15,092)	(12,317)	(11,475)
Transfer to operating reserves	235,087	1,328,791	1,227,401
	<u>1,715,099</u>	<u>2,766,538</u>	<u>2,705,450</u>
Change in Fund Balance	-	-	-
Opening Fund Balance	(4,703,815)	(4,703,815)	(4,648,879)
Change in Long Term Debt	-	148,591	144,814
Change in Unfunded Pension Liability	-	(211,718)	(167,477)
Change in Landfill Liability	-	(9,557)	(32,273)
Closing Fund Balance (Note 12)	<u>\$ (4,703,815)</u>	<u>\$ (4,776,499)</u>	<u>\$ (4,703,815)</u>

Municipality of the District of East Hants
 Schedule of Current Fund Operations - Water Utility
 Year Ended March 31, 2014

	2014 Budget	2014 Actual	2013 Actual
Revenue	<u>\$ 2,291,347</u>	<u>\$ 2,223,404</u>	<u>\$ 2,289,314</u>
Expenses			
Operating	1,816,184	1,469,551	1,607,343
Interest on debt	245,010	245,006	253,078
Amortization expense	325,830	328,124	327,850
	<u>2,387,024</u>	<u>2,042,681</u>	<u>2,188,271</u>
Net Revenue	<u>(95,677)</u>	<u>180,723</u>	<u>101,043</u>
Transfers and Financing			
Principal debt payment	189,600	189,591	182,834
Transfer from Municipal Operating	<u>(175,000)</u>	<u>-</u>	<u>-</u>
	<u>14,600</u>	<u>189,591</u>	<u>182,834</u>
Change in Fund Balance	<u>(110,277)</u>	<u>(8,868)</u>	<u>(81,791)</u>
Opening Fund Balance	1,116,311	1,116,311	1,198,102
Closing Fund Balance (Note 12)	<u><u>\$ 1,006,034</u></u>	<u><u>\$ 1,107,443</u></u>	<u><u>\$ 1,116,311</u></u>

Municipality of the District of East Hants
 Schedule of Capital Fund Operations - Municipal Operations
 Year Ended March 31, 2014

	2014	2013
Revenue		
Government grants	\$ 52,627	\$ 98,900
Development and other contributions applied	-	1,016,850
	<u>52,627</u>	<u>1,115,750</u>
Expenses		
General government services	690,523	244,456
Protective services	41,369	44,351
Transportation services	836,701	763,065
Environmental health services	718,609	743,442
Environmental development services	(85,794)	(225,276)
Recreation and cultural services	49,291	49,291
	<u>2,250,699</u>	<u>1,619,329</u>
Net Revenue	(2,198,072)	(503,579)
Financing and Transfers		
Principal payments	(1,383,592)	(1,276,448)
Transfers from reserves	(957,625)	(571,109)
Transfers from operations	(328,746)	(450,846)
	<u>(2,669,963)</u>	<u>(2,298,403)</u>
Increase (Decrease) in Fund Balance	471,892	1,794,824
Opening Fund Balance	49,216,124	47,421,300
Closing Fund Balance (Note 12)	\$ 49,688,016	\$ 49,216,124

Municipality of the District of East Hants

Schedule of Reserve Operations

Year Ended March 31, 2014

	2014	2013
Revenue		
Investment income	\$ 140,584	\$ 116,119
Government grants	1,047,885	1,052,978
	<u>1,188,469</u>	<u>1,169,097</u>
Net Transfers From/To Other Funds		
Transfers from Current Fund	(1,316,474)	(1,215,926)
Transfers to Capital Fund	957,625	571,109
	<u>(358,849)</u>	<u>(644,817)</u>
Net Change in Reserve Funds	1,547,318	1,813,914
Opening Reserve Fund Balance	11,442,154	9,628,240
Closing Reserve Fund Balance (Note 12)	\$ 12,989,472	\$ 11,442,154
Analyzed as follows:		
Reserves set aside for specific purposes		
Operating contingencies/surplus	\$ 1,921,780	\$ 1,442,017
Solid waste diversion operations	92,921	84,221
General government	922,446	710,324
Solid waste management facilities/equipment/operations	1,112,040	1,243,713
Office equipment	362,272	252,447
Computer hardware/software	303,352	223,352
Pool building and equipment	655,215	590,215
Transportation and equipment	714,506	600,796
Recreation and leisure	30,376	29,729
Emergency measures	164,899	144,899
Passenger vehicles	144,750	124,750
Tax sale surplus	15,586	15,586
Gas tax excess	192,940	41,516
Lloyd Matheson Centre	100,000	80,000
Industrial park land development from sales	628,170	555,371
Landfill closure/post closure costs	272,723	263,166
District beautification funds	23,594	17,876
Emergency grant fund - fire departments	263,698	208,726
Tourism grant fund/capital	112,079	92,726
District recreation grant fund	85,189	56,310
Rural economic development fund	182,787	182,787
Urban Service Rate contingencies/surplus	993,228	856,111
Lights other surplus	113,872	111,868
Lights communities	104,525	122,847
Corridor fire protection system	1,217,333	1,203,773
Sewer system	337,035	533,966
Sidewalks excess debenture/operations	317,964	305,852
East Hants water system	1,604,192	1,347,210
	<u>\$ 12,989,472</u>	<u>\$ 11,442,154</u>

Municipality of the District of East Hants

Reconciliation of the Financial Plan to the PSAB Budget

Year Ended March 31, 2014

	Financial Plan General	Financial Plan Utility	Amortization (TCA)	Financial Plan Capital	Transfers Reserves	Debt Charges Principal	Elimination Entries	PSAB Budget
REVENUE								
Taxes	\$ 23,245,331	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,245,331
Water utility	-	2,291,347	-	-	-	-	(516,897)	1,774,450
Grants in lieu of taxes	159,245	-	-	-	-	-	-	159,245
Sale of services	994,660	-	-	-	-	-	-	994,660
Other revenue from own sources	1,325,295	-	-	-	-	-	(714,158)	611,137
Unconditional transfers from other	177,000	-	-	-	-	-	-	177,000
Conditional transfers from government	87,434	-	-	-	-	-	-	87,434
Government grants	-	-	-	1,406,033	-	-	-	1,406,033
Development and other contributions applied	125,483	-	-	-	-	-	-	125,483
Other transfers	400,000	-	-	-	-	-	(400,000)	-
Transfers from reserves (capital/operating)	-	175,000	-	-	(175,000)	-	-	-
Total revenue	26,514,448	2,466,347	-	1,406,033	(175,000)	-	(1,631,055)	28,580,773
EXPENSES								
General government services	5,465,510	-	329,931	-	-	-	(415,381)	5,380,060
Protective services	6,590,575	-	41,369	-	-	-	(516,897)	6,115,047
Education services	4,250,345	-	-	-	-	-	-	4,250,345
Social Services	59,540	-	-	-	-	-	-	59,540
Transportation services	1,033,656	-	836,701	-	-	-	-	1,870,357
Environmental health services	4,495,108	-	717,112	-	-	-	(493,107)	4,719,113
Water utility	-	2,387,024	-	-	-	-	(109,327)	2,277,697
Environmental development services	1,393,227	-	113,082	-	-	-	-	1,506,309
Landfill closure/post closure costs	-	-	-	-	-	-	-	-
Recreation and cultural services	1,511,388	-	49,291	-	-	-	(96,343)	1,464,336
Transfer to capital	139,000	-	-	-	(139,000)	-	-	-
Debt charges - principal payment	1,356,104	189,600	-	(1,383,592)	-	(162,112)	-	-
Transfer to reserves (capital/operating)	219,995	-	-	-	(219,995)	-	-	-
Total expenses	26,514,448	2,576,624	2,087,486	(1,383,592)	(358,995)	(162,112)	(1,631,055)	27,642,804
Surplus (Deficit)	\$ -	\$ (110,277)	\$ (2,087,486)	\$ 2,789,625	\$ 183,995	\$ 162,112	\$ -	\$ 937,969

Municipality of the District of East Hants
 Consolidated Schedule of Operations by Function
 Year Ended March 31, 2014

	General Government	Protective Services	Transportation Services	Env. Health Services	Env. Developmnt Services	Other
REVENUE						
Property taxes	\$ 18,528,526	\$ 2,134,965	\$ 47,367	\$ 2,111,087	\$ -	\$ -
Grants in lieu of taxes	164,601	-	-	13,694	-	-
Sale of services	277,236	-	-	373,036	24,589	-
Other revenue from own sources	1,075,264	68,035	-	86,738	97,193	140,584
Unconditional transfers from other governments	106,200	-	-	79,068	-	-
Conditional transfers from federal or provincial government	15,058	-	-	60,830	64,149	-
Government grants	-	-	-	-	-	1,100,512
Development and other contributions applied	-	-	-	15,600	-	-
Other transfers	-	-	-	400,000	-	-
Gain on sale of TCA	-	-	-	-	198,876	-
Water utility	-	-	-	-	-	-
Elimination Entries	(682,139)	-	-	(400,000)	-	-
Total revenue	19,484,746	2,203,000	47,367	2,740,053	384,807	1,241,096
EXPENSES						
Salaries, wages and benefits	2,091,623	243,066	-	972,009	709,952	-
Operating costs	2,660,323	6,125,655	790,814	2,955,170	308,959	4,314,109
Elimination Entries	(429,317)	(542,561)	-	(473,040)	-	-
Amortization	329,931	41,369	836,701	717,112	113,082	-
Interest on long term debt	308,644	18,601	326,642	156,189	119,489	-
Loss on sale of TCA	-	-	-	1,497	-	-
Total expenses	4,961,204	5,886,130	1,954,157	4,328,937	1,251,482	4,314,109
Surplus (Deficit)	\$ 14,523,542	\$ (3,683,130)	\$ (1,906,790)	\$ (1,588,884)	\$ (866,675)	\$ (3,073,013)

* 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, 2014

	Recreation and Cultural Services	Water Utility	Elimination Entries 2013	2014 Total	2013 Total
REVENUE					
Property taxes	\$ 267,659	\$ -	\$ -	\$ 23,089,604	\$ 22,269,818
Grants in lieu of taxes	-	-	-	178,295	188,970
Sale of services	149,686	-	-	824,547	857,989
Other revenue from own sources	32,158	-	(516,245)	1,499,972	862,569
Unconditional transfers from other governments	-	-	-	185,268	197,181
Conditional transfers from federal or provincial government	48,451	-	-	188,488	188,526
Government grants	-	-	-	1,100,512	1,151,878
Development and other contributions applied	-	-	-	15,600	1,016,850
Other transfers	-	-	(400,000)	400,000	-
Gain on sale of TCA	-	-	-	198,876	357,017
Water utility	-	2,223,404	(516,897)	2,223,404	\$ 1,772,417
Elimination Entries	-	(542,561)	-	(1,624,700)	-
Total revenue	497,954	1,680,843	(1,433,142)	28,279,866	28,863,215
EXPENSES					
Salaries, wages and benefits	601,774	573,540	-	5,191,964	5,341,191
Operating costs	626,630	896,013	-	18,677,673	17,873,203
Elimination Entries	(99,558)	(80,224)	(1,433,142)	(1,624,700)	(1,433,142)
Amortization	49,291	328,124	-	2,415,610	2,268,705
Interest on long term debt	145,000	245,006	-	1,319,571	1,305,756
Loss on sale of TCA	360,593	-	-	362,090	35,491
Total expenses	1,683,730	1,962,459	(1,433,142)	26,342,208	25,391,204
Surplus (Deficit)	\$ (1,185,776)	\$ (281,616)	\$ -	\$ 1,937,658	\$ 3,472,011

SECTION 3 - YEAR END DEPARTMENTAL REPORTS



CAO's OFFICE

Year End Report 2013/2014

As the senior administrative official for the organization, the CAO participates in many of the larger projects undertaken and issues addressed by Municipal Departments. In 2013/2014 these included the following:

- Strategic Planning Roll Out
- Recruitment processes, including Municipal Clerk, Director of Recreation and Culture and Manager of Finance
- Council and Administrative Policy and Process Development
- Information Management initiative
- Staff Training Initiatives
- Pension Committee participation
- Regular Meetings with the MLA Margaret Miller
- Various legal issues

In addition, the CAO's office took the lead on a number of projects including the following:

- Attendance at FCM and UNSM conferences
- RCMP Sub-detachment Construction Project
- Departmental reviews on two departments (Recreation and Culture and CAO's Office)
- Departmental reorganization of Administration, Planning and Finance
- Exploration of REN model
- Summer Student project on Heritage Information Gathering
- Participation on external Data Quality Project with Property Valuation Services Corporation (PVSC)
- Evaluation of proposals involving Brand Standards

The CAO's office takes the lead in organizing and supporting many of interdepartmental meetings required to coordinate the above activities.

The CAO's office plays an integral role in the oversight of Municipal business coming to the attention of Council through the preparation of meeting agendas. This requires consultation with staff, members of Council as well as contact with members of the public.

The staff in the office of the CAO provides ongoing support to the Municipal operation through the management of Council Chambers Online; the provision of recording secretary and administrative support to various committees; hearings and other meetings. Through the reorganization of Administration and Finance in September 2013 the department also took over the Human Resource function and much of the web site oversight. This department prepares and distributes the minutes of Council, and Pre-Council Status Update reports that track the decisions of Council and ensure their implementation in an efficient manner.

Priority One Initiatives - 2013/2014 Business Plan

Project	Comment
Council Policy Development as per MGA	Completed some key policies. More to be completed.
Construction on RCMP sub-detachment	Construction procurement underway at March 31, 2014. Construction to be complete Fall 2104.
Strategic Management - Preparation of an Internal Communication Plan	Deferred to 2014/2015.
Process Documentation	In progress
Re-visit of Branding Initiative and External Rollout	Deferred to 2014/2015. Economic and Business Development continue to work on brand development and recognition.
Development of New Corporate Website	Project well underway at March 2014. Estimated completion Fall 2014.
On-line Municipal Services Project	Deferred to 2015/2016 following online municipal strategy development and process documentation completion.

DEPARTMENT OF ECONOMIC & BUSINESS DEVELOPMENT

Year End Report 2013/2014

Introduction

The Economic Development Department supports the East Hants community by working to attract business investment to the area, coordinating development in the major development zones including business parks, providing business advisory services to the East Hants business community, and leading and executing business development and economic growth strategies that strengthen the municipality's economic position and strategic goal of building a strong, sustainable community.

Business Park Management and Development

2013/2014 Highlights

- Elmsdale Business Park, Park Road extension completed.
 - 14 new business park lots available
 - 750 meters of new road built
 - 21.46 acres of new land available
 - \$1,933,950 is the value of the new land
- New project launched to conduct a market study of the commercial land available in East Hants and gather advice on how the municipality might expand the current business parks and look for additional lands to develop in additional future phases in its business park strategy.
- 40 inquiries received from businesses on available municipal business park lots.
 - Four conversions to lot sales, 10% sales rate.
 - 11.84 acres of commercially zoned business park land sold.
 - One lot remaining in the Uniacke Business Park inventory.
 - 3 lots remaining in the previous phase of the Elmsdale Business Park and 14 new lots are now available with the business park expansion along Park Road.
- 2 inquiries referred to the privately-owned Milford Industrial Park.
 - One referral resulted in a lot sale for that park

Investment Attraction

2013/2014 Highlights

- 33 business attraction projects and corporate calls performed to generate leads.
 - Resulting in 1 business successfully aided in starting their business in East Hants.
- Began work on a new municipal economic development plan and secured federal funding to support the project and build its investment readiness capacity.
- Began collaborating with Nova Scotia Business Inc. as they continue to create tools for asset mapping and economic community profiles that East Hants can use as part of the economic development plan initiative.
- 10 new businesses opened in East Hants.

Rural Economic Development

2013/2014 Highlights

- Over \$90,000 of investment between East Hants and partners into the development of a new master site infrastructure plan for a key municipally-owned tourism asset, Burntcoat Head Park.
 - The goal of development is to build the asset into place as an anchor attraction for the province (the master plan set a long term goal of potentially attracting 26,000 visitors annually).
- Attraction of one new tourism operator business to East Hants.
- Continued development of a tourism strategy for East Hants.
- Identification of potential commercial development opportunities for tourism providers and commercial businesses in rural East Hants.

Local Business Retention Expansion and Trade

2013/2014 Highlights

- Performed over 40 face-to-face interviews, meetings and business advisory services with local businesses, generating:
 - 16 referrals and connections to programs and services for businesses.
 - 1 business referral to export readiness and trade support services.
- An updated and redesigned East Hants on-line business directory that will be integrated into the new web page.
 - 1400+ businesses listed to date.
- Development of recommendations for a Business Retention and Expansion (BRE) program for East Hants, based on in-depth research from other jurisdictions, analysis and discussion with providers of programs across the province and Canada.
- Facilitated communication, and provided contacts to businesses on various business questions, program inquiries and questions for regulatory agencies and departments within all three levels of government.

Brand, Marketing and Communications

2013/2014 Highlights

- East Hants' social media engagement grown through new platform communication on LinkedIN and Twitter.
 - Twitter @EastHantsNS:
 - Established September, 2013
 - 0 to 141 followers September to March 31st, 2014
 - 305 Tweets about Council Meetings, initiatives, newsletters, public events, and interesting East Hants News
 - LinkedIN:
 - 64 new followers of the Municipality of East Hants on LinkedIN between June 1st 2013 (67 followers) and March 31st, 2014 (131 followers)

- Economic and Business Development webpages were updated and redesigned to enable companies to easily find the information they need.
- Economic and Business Development e-Newsletter created.
 - 365 active contacts
 - Overall open rate: 40.2% (Government Agency Industry Average is 23.89%)
 - Overall click through rate: 13.6% (Government Agency Industry Average is 13.23%)
- New municipal website design and Online Communications Strategy project launched.
- Launched the first phase of a new ad campaign titled, “It’s all here. Why aren’t you?”
 - Business destination advertisements created and located in-market at the Halifax International Airport and in on-line advertisements.

Relationship Building, Outreach and Promotion

2013/2014 Highlights

- 39 trade shows, outreach activities and networking events attended.
- For the first time hosted the Mayor of Halifax and key staff for a strategic initiatives discussion around areas of shared municipal interest.
 - Resulted in the agreement to form an East Hants-Halifax Transit Working Group.
- The Department hosted the Municipal Community Economic Development (MCED) group quarterly meeting; a group made up of economic development officers working in municipalities across the province interested in coordinating municipal efforts.
- Continued to build our relationships with key organizations who have shared economic interests, including Nova Scotia Business Inc., Nova Scotia Economic and Rural Development and Tourism, Nova Scotia Tourism Agency, Greater Halifax Partnership, East Hants Chamber of Commerce, Halifax Chamber of Commerce, Atlantic Canada Opportunities Agency, and the economic development offices of all other municipal units in Nova Scotia through active participation on the MCED group.
- The Department continued to serve as the municipal liaison on the Board of the East Hants Chamber of Commerce.
- Continued to serve as the municipal representative on the Halifax Stanfield International Airport Authority’s regional Community Consultative Committee.
- Joined the Maritime Energy Association (MEA) to stay abreast of key developments in the energy sector
 - MEA is one of the most proactive sector associations and whose membership represents a large portion of regional large-scale infrastructure projects.
- Partnered with the East Hants Chamber of Commerce on the launch of the creation of a new recreational park in the Elmsdale Business Park adjacent to the Municipal office building.

Priority One Initiatives - 2013/2014 Business Plan

Project/ Service:	Departmental Section	Status
Expansion Plan for Elmsdale and Uniacke Business Parks	Business Park Management and Development	Scheduled for completion in 2014-2015
Sector Feasibility Study (Economic Development Plan)	Rural Economic Development	Scheduled for completion in 2014-2015
Development of new marketing strategy, campaign and assets	Investment Attraction and Brand, Marketing and Communications	Scheduled for completion in 2014-2015
Media Plan - paid media and earned media	Investment Attraction and Brand, Marketing and Communications	Scheduled for completion in 2014-2015
Shipbuilding Contract Mobilization Plan (Economic Development Plan)	Investment Attraction and Local Business Retention Expansion and Trade	Scheduled for completion in 2014-2015
Market Research and Data Project (Economic Development Plan)	Investment Attraction and Productivity and Efficiency	Scheduled for completion in 2014-2015
Logistics and Specialized Industrial Park (Expansion of Elmsdale and Uniacke Business Parks)	Investment Attraction	Scheduled for completion in 2014-2015
Business Community Engagement, Economic Gardening, Database	Local Business Retention Expansion and Trade	Complete

Priority Two Initiatives - 2013/2014 Business Plan

Project/ Service:	Departmental Section	Status
East Hants Trade Mission	Investment Attraction and Local Business Retention Expansion and Trade	Deferred to 2014-15
Transit Study - Phase II*	Investment Attraction	Scheduled for completion in 2014-2015

DEPARTMENT OF FINANCE & ADMINISTRATION

Year End Report 2013/2014

Introduction

In September 2013 the Finance Department and the Administration Department were amalgamated to form the Finance & Administration Department. This new department has responsibility for all of the same functions with the exception of Bylaw Enforcement/EMO and Human Resources, these functions are now with Planning & Development and the CAO's office respectively. This reorganization made room for the hiring of a Procurement Officer in the department, filling a gap evident in the organization for some time.

The Finance & Administration Department is broken into the following four divisions, the number of full-time staff in each denoted in brackets:

Director (1)		
Administration (2)	Information Technology (3)	Procurement (1)
Finance (10, 1 P/T)		
Mgr. of Accounting (7, 1 P/T)	Mgr. of Finance (3)	

Information Technology Division

The Information Technology Division has had a very busy year with many important upgrades to key infrastructure as well as a focus on internal service delivery improvement and issue/project tracking.

Server Upgrades

To ensure resilience and increased service enhancements, the IT Division replaced traditional segregated physical servers with high availability virtualized infrastructure. This was done to better leverage computing resources, minimize electrical and cooling costs, reduce space requirements, increase server availability, and provide exceptional failover ability should a catastrophic hardware failure occur, reducing its potential impact on the Municipality's operations.

This infrastructure includes Virtualized host software, centralized storage and server redundancy with automatic failover. Physical server upgrades were also accompanied by server software upgrades and data migrations.

Waste Management Centre - Network Infrastructure Upgrades

Three main buildings at the East Hants Waste Management Centre were experiencing data communications issues on a regular basis using point to point wireless network bridges. This wireless network caused 44 total hours of network downtime in the 12 months prior. The

poor performance and reliability of this network drove the design and installation of fibre optic cables to ensure throughput and reliability at that site.

Municipal staff designed and installed a 2km fibre optic network ensuring quality communications between the scale house, transfer station and garage/office buildings. The project budget was \$7,500 for parts and material, and 105 hours of staff time to complete. The project was completed for under \$5,500 in parts and material, and for approximately 80 hours of staff time. As of the time of this report, the network has been without downtime since launch date April 11th 2014 (81 days - 100% uptime).

Document Management System - Laserfiche

The Finance & Administration Department issued a Request for Proposals (RFP) for the provision of an electronic document management system in the fall of 2013. The objective of the RFP was to solicit proposals from qualified vendors capable of providing an electronic document and records solution; including implementation, training and on-going support. The selected software solution was Laserfiche Rio.

The purpose of Laserfiche Rio is to improve data processes for all employees, council and constituents. The system will enable dynamic information management to be accessed in an organized way. A requirements gathering process was undertaken with all stakeholders who will access the system for purposes of document management.

Although the system is procured, there is still a lot of work ahead to design and configure the system to meet our needs and to organize our data in relation to the Association of Municipal Administrators documents management system. This is a massive under taking that involves everybody in the organization.

Service Statistics

In addition to infrastructure support and improvement, the IT division is also responsible for day to day help support, system maintenance and overall IT infrastructure health. The reference below to “uptime” is based on total time minus downtime that impacts normal expected operations. Downtime for maintenance is not included in the following numbers:

Service	Result
File and Document Services	100% uptime
Email Services	99.99% uptime
Active Directory Services	99.99% uptime
Security Surveillance Services	100% uptime
Physical Servers	100% uptime
Service Requests	827 calls were made to the helpdesk, which generated 350 support tickets
Email Activity	Average of 25,000 emails per month inbound Average of 5,000 per month outbound 757 email viruses stopped 47083 spam messages were stopped

Finance Division

The Finance Division (formerly the Finance Department) is staffed with two managers, 4 back office accounting clerks, 2 back office taxation staff and 2 front line reception/billing clerks. There is also a part time meter reading technician who does water utility data collection.

During the reorganization the Finance Department was divided into two separate areas of responsibility, Finance and Accounting. Responsibilities of the Division include all matters related to taxation and collections, water billing and accounts receivable, main reception services for the organization, payroll processing, payables processing, accounting and controlling, year-end financial statements and audit preparation as well as preparation of the capital and operating budgets for the Municipality of East Hants. Staff in Finance also do required reporting to various government agencies in the form of statistical reports. The Division provided bookkeeping services to five volunteer fire departments (payables, receivables, accounting and year end processing) throughout the year as well as preparing for intake of two new departments. Senior staffs in the department provide support in policy and procedure development, financial analysis and special project advice.

In later part of the year the Director recruited a new Manager of Finance and commenced recruitment for a new Accountant & Budget Analyst.

Accounting

The year end process generally consumes three staff persons for the better part of April, May and June; concluding with the municipal audit, financial statements and a Treasurer's Report presented to Council. The Treasurer's Report was presented to Council in July 2013. Year end 2013 was followed by a great deal of external reporting required for Statistics Canada, the Utility and Review Board and Service Nova Scotia and Municipal Relations.

The Municipality of East Hants is responsible for the day to day accounting for the Milford, Lantz, Nine Mile River, Rawdon and Maitland volunteer fire departments. This role includes processing accounts payable, revenue receipting, bank reconciliations, providing monthly statements to the fire departments and HST reporting on their behalf.

Part of the mission of the Finance Division is to provide more support to the volunteer fire departments across the municipality. In the summer of 2007 a comprehensive set of policies and guidelines were created and approved for use in holding volunteer fire departments accountable to the public for public monies being spent. Part of the annual work plan is to perform financial review of fire department books. In 2013-2014 the Enfield and Brooklyn fire departments were reviewed by municipal staff.

Staff are in year two of a new SAP support agreement with IBM Canada. The transition from the Provincial Data Center to IBM has not been without its challenges; staff continue to work with the new service delivery model and with the new support staff. This has been more of a drain on staff resources than in years' past.

Finance went live with an electronic vendor payment system in March of 2013. This has enabled electronic vendor payments, with the objective of reducing the cost of cheque processing, reducing the consumption of paper and enhancing our responsiveness and service quality to the business community.

The department provided bookkeeping services to the Hants Regional Development Authority up until March 31, 2013. This is the final year of activity for the RDA, with staff wrapping up the year-end audit and closing out the books by year end. The reduction in invoices, cheques issued and payroll deposits is a result of this service terminating.

Other interesting statistics from Accounting in 2013/2014:

Activity	2012/2013	2013/2014
Invoices Processed	5,825	5,472
Cheques Issued	3,698	1,995
Electronic AP Payments Processed	42	1,170
Journal Entries Completed	1,116	1,111
Electronic AR Payments Processed	19,865	19,790
PAD Payments Processed	7,940	8,041
Landfill Tickets Processed	1,227	1316
New Vendors or Amendments	186	272
Payroll Deposits	2,833	2767
T4's Issued	168	174

In 2013-2014 Finance staff spent considerable time training and following-up with all Municipal staff on the use of the accounting system (SAP) and the ADP EZ-Labor time management system. With the number of turnovers in various departments, this was a fairly time consuming responsibility.

Budgeting and Funding

In October 2013 back office Finance staff turned their attention to the capital and operating budgets for 2014/2015. The Finance Division's role in the budget process is one of coordination, calculation and analysis. Departments are responsible for their own business planning and budget requests; the Finance Division evaluates the larger picture, advises the CAO on relevant tax policy issues and budgets for all of the tax and transfer revenue, the salary and debt expenses, all allocation budgets and those expenditures not tied to operation of any given department. Senior financial staff presented these budgets to committee and managed the process through to the passing of the budgets prior to March 31, 2014.

Several statistics reports are required to satisfy reporting to other levels of government. The Accountant & Budget Analyst is responsible for the preparation of these reports which include: the HST offset program application, various Statistics Canada reports throughout the year (such as quarterly cash statements), statistics required for the uniform assessment calculation, statements of estimates and financial information reports for Service Nova Scotia and Municipal Relations, the capital investment plan and the expenditure reports for the Gas Tax program. This year a significant amount of time was spent with Municipal Affairs staff on the Financial Condition Indicators and related calculations and validation.

Finance staff conducts regular year to date reviews with representatives from each department, at various points in the year. Assistance is provided when budgets need to be reallocated within policy provisions or when financial analysis of accounts is required. Certain reallocations require CAO approval and the Finance division provides oversight and review of transactions before they are placed before the CAO for sign off.

Statistics from Budgeting in 2013/2014:

Activity	2012/2013	2013/2014
Statistics Reports Prepared	20	20
Funding Claims/Audits	1	1
Budget Over-expenditures Reviewed	41	33
Budget Reallocations Reviewed	75	60
Budget Transactions (SAP)	3068	2359

Taxation

The taxation function was extremely busy this past year. There were over twenty seven thousand tax bills mailed in 2013/2014. The Municipality has 30 mortgage company listings to manage (the larger banks have between 320 and 1,046 accounts each) and 155 property owners who manage multiple properties through a billing group listing (to facilitate the customer's processing of multiple tax bills we provide a listing of all the tax bills that are linked to one owner).

Staff from East Hants are actively working on an E-Billing initiative in partnership with the Property Valuation Services Corporation (PVSC) and the Property Innovation Council to move from physical mailing of tax and water bills to e-billing of tax and water bills. The procurement of a system was done in 2013/2014 with potential roll-out in the fall of 2014.

Billing activity for our current process is outlined in the following table:

Activity	2012/2013	2013/2014
Tax Bills Mailed	27,600	27,747
Accounts Billed Through Mortgage	3,175	3,251
Mortgage Acct. Changes (name, mortgage # or banking info)	1,076	N/A

Collections staff dealt with many taxpayers on a personal level to discuss financial situations, make payment arrangements and assist them in dealing with other levels of government on land issues that affect taxation.

During 2013 staff advertised ten properties for tax sale (from 114 Preliminary Notices to Proceed to Tax Sale that were sent). The Collection Officer cleared eight of these ten advertised properties prior to auction, resulting in two properties being auctioned at tax sale.

Throughout the year taxation staff maintained just over fourteen thousand tax accounts. This maintenance includes changes to assessment values and customer information, the issuance of updated tax bills, adjustment notices and refunds, responding to requests for property information through the issuance of tax certificates and tax information forms and the review of applications received through the Municipal Tax Assistance Program.

The Finance Division also oversees the Property Data Collection Program (PDCP) student. This student is hired to work through Property Valuation Services Corporation in the PDCP program in order to review residential assessments in the East Hants area. As a result of this program

the 2014 residential roll increased by \$4.6 million - resulting in an extra \$40,000 in general tax revenue, plus area rates, for each year hereafter.

Interesting statistics from Taxation in 2013/2014:

Activity	2012/2013	2013/2014
Tax Reminder Notices Mailed	3,508	3,687
Tax Collection Officer/Tax Administrator Phone Calls	4,709	4,904
Coll. Officer Fax/letter/email	2,000	2,090
Coll. Officer Meet with Taxpayer	210	223
Tax Assistance Applications Received	360	430
Tax Assistance Applications Approved	342	408
Name/address changes	1,450	1,122
Tax Certificates Issued	158	417
Written Tax Information Requests	663	421
Account Assessment, Billing and Balance Adjustments	430	376

Water Utilities

The Finance Division is responsible for the billing, budgeting and accounting functions for the East Hants Water Utility. All of the processes in place for general operations are also in place for the water utility accounting, budgeting and reporting. The Municipality is accountable to the Utility and Review Board (UARB) for all matters relating to water utility accounting and rate setting. The last rate review application was done in 2009-2010, approving rates to April 1, 2012 onward.

Beginning in December 2012, staff initiated a Water Door Tag Program where a door tag is left on the door of customers who are scheduled to have their service disconnected. As a result, actual disconnections have reduced by 50 to 75%.

Staff participated on an internal working group to analyze and plan for the upgrade and expansion the bulk water service in East Hants. A report was presented to Council in the new fiscal year to proceed with the expansion.

Interesting statistics from Water Utility billing in 2013/2014:

Activity	2012/2013	2013/2014
Water Accounts	2,590	2,620
Water Bills Mailed	10,400	10,521
Water Arrears/Disconnection Notices	3,550	3,270
Disconnection Door Tags	222	296
Disconnections - Non Payment	32	23
Service Orders Issued	256	276
Account Adjustments	151	81

Procurement

The Procurement Division is responsible for the oversight of procurement for the Municipality. This includes frequent consultation with the Province and other municipalities around policy issues, ongoing training of staff across the organization, review and revision of municipal RFPs prior to release and participation on RFP evaluation committees.

In September 2013, MEH added the *Procurement Officer* position (hiring the Officer in January 2014). Creation of this new position recognizes the need for the municipality, as a public entity, to ensure that procurement is undertaken in a fair, open, and transparent manner, in accordance with applicable legislation, and using the best practices available to it. It is the goal of this new position to ensure the best interests of the taxpayers are represented, both from a policy and process perspective.

Some of the key areas of focus for the Procurement Officer include:

- Development of a Procurement Plan that addresses the needs of MEH and its citizens relative to the public procurement of goods and services. This will include:
 - A review of existing conditions;
 - A review of best practices of other municipalities;
 - Working closely with provincial resources to understand existing legislation, be aware of the evolution of this legislation, and to help shape legislation through feedback to the province;
 - Ensuring MEH practices, policies and processes conform to legislated requirements; and
 - Development of tools, templates, forms, processes and plans to become or remain compliant, and to ensure we can continue to improve these resources into the future.
- Development of Procurement Guidelines associated directly with the recently revised Procurement Policy. The goal of the guidelines is to provide simple to use guidance for the procurement of goods and services in the municipality. Key areas to address are:
 - Understanding the Procurement Policy;
 - Knowing when sections apply;
 - Tools and templates;
 - Internal processes and procedures; and
 - Any best practices that may be available.
- Community engagement and sustainability:
 - Identifying local suppliers and resources;
 - Creating a list of local sources, key words associated with the good and services they provide and contact information;
 - Providing a central spot to which MEH employees may go to find this information;
 - Use existing tools (Procure NS, MEH website) to advertise opportunities;
 - Ongoing communication with the vendor base related to public tenders to ensure openness and transparency;

- to provide debriefing, where requested, to unsuccessful bidders and to create a robust process for the debriefing; and
- Providing a central point of contact to suppliers wishing to market themselves to the municipality.

Procurement Plan

One of the first challenges for the new Procurement Officer is to perform a review of existing procurement practices to determine any gaps in process, competition or contract forms, and in the basic procurement language being used. This review is already underway at March 31 and, once completed, will allow for the creation of a *Procurement Plan*. The *Plan* will identify the gaps, opportunities, and the areas where the Procurement Officer will concentrate their effort in the short term. The initial findings of the review have identified the following:

- Relative strength in the RFX processes for certain departments such as I&O - Engineering (experience, existing process);
- General inexperience of most departments relating Low and High Value procurements;
- Limited but adequate understanding of processes for purchasing goods under \$5,000;
- Limited opportunities to create new Standing Offer opportunities for goods (relatively low volume), but there are opportunities with regards to services. More investigation necessary to leverage existing provincial Standing Offers in this area;
- Gaps related to the guidelines for the Procurement Policy as a result of the recent revision to the Policy;
- Need for standardized RFX Templates and tools appropriate to the type of procurement activities being undertaken:
 - RFQ template - request for Quotations front end template for procurement of goods and some mixes of goods and services;
 - RFP template - request for Proposals front end template for procurement of services;
 - RFSO template(s) - request for Standing Offers front end template for establishment of MEH-specific standing offers;
 - A more robust Confidentiality Agreement;
 - Other templates and forms to support the procurement process (bidders lists, question register, award and non-award letters, checklists);
- Need for a supplemental terms and conditions document referring to the Atlantic Provinces Standard Terms and Conditions, Goods and Services (APSTC). This supplemental document would include any conditions which may apply to MEH that are not covered by the APSTC, as well as to make clear that references to the province or other authorities referenced within the APSTC also refer to MEH;
- Need for a formal Debrief Process;
- Need for an Independent Contractor clause in service-related RFPs. If necessary, this could be augmented by an Independent Contractor agreement for use in service and consultant situations;
- Plenty of opportunity to create new or to document processes which are already in use, that should be used, or that should be planned for; and

- Opportunity for continuous improvement practices related to process, forms, and templates.

While several of these initiatives are underway, there are still some areas which have not been investigated and which may yet influence how some of the processes and templates work. It remains for MEH to determine how it will review and test the new documents, templates and processes prior to formal implementation.

Procurement Guidelines

With the update to the Procurement Policy in 2012, the existing Procurement Guidelines document and certain supporting forms have become outdated. The need is to now develop sufficient guidelines for use by MEH staff to understand, interpret and follow the updated Procurement Policy and the related legislation around public procurement. Where the existing guidelines also speak to authorization and other functions outside of procurement, the new document will concentrate on procurement only.

The intent of the guidelines will provide a baseline reference for employees of MEH to use when they must complete a procurement which is within the thresholds of the Procurement Policy; it is not meant to be read cover to cover, nor should the guidance be considered absolute. The goal of the guidelines will be to:

- Provide guidance on best practices;
- Provide an overview of RFx process types and when to use them;
- Provide an understanding of Alternative Procurement Practices and the related challenges and constraints;
- Provide location of templates and other document tools and provide guidance on when to use them;
- Provide some things to consider when writing specifications:
 - Logistical considerations (delivery of goods; expiry dates, etc.)
 - How to determine award (criteria, scoring, etc.)
 - Process considerations (storing results, scoring records, notification of award)
- Provide an introduction to Standing Offers, where they may be found and why to use them;
- Provide an overview of sustainability and its part in procurement decisions;
- Provide an overview of construction tender processes; and
- Highlight and provide links to provincial and other resources for clarification, help or assistance related to procurement matters.

The work on these guidelines has started and will continue in parallel to the development of the Procurement Plan and other associated documents.

Low Value Procurements

There were a number of low value procurements initiated in late February/early March in support of the Burntcoat Head park development project. A number of these procurements were challenging in that they were for a remote location, involved a number of stakeholders, and included services which were very specific to the site (stone cutting, apple-tree pruning).

It proved very difficult to obtain competitive pricing where the skill set required was so specific and limited. Schedule, as well, was a concern and the need to plan around such flurries of procurement has become apparent. Not all of the items identified for procurement were purchased in the period.

High Value Procurements

A number of High Value procurements have been undertaken since January, many of them for the Economic and Business Development department. In those cases where the procurement process has closed, the actual values proposed by the marketplace to perform the requested work have exceeded the budgeted amounts. Where those budget figures were obtained with the help of a consultant, MEH is working with the consultant to determine what factors have led to the disparity.

The following are High Value Procurements/Public Process managed by the Procurement Officer in 2013/2014 (from January to March):

Department	Description	Procurement Estimated Value
Economic and Business Development	RFP - East Hants Business Parks - Market Readiness and Expansion Plans	\$62,500.00*
Economic and Business Development	RFP - Website and On-Line Strategic Plan	\$70,000.00*
Economic and Business Development	RFP - Creative Campaign and Media Strategy	\$46,000.00*
Finance & Administration	Request for Design Build Proposal - RCMP Satellite Office, Rawdon	\$650,000.00*

* These figures represent the estimated value prior to the procurement process, not the final contracted amounts.

Administration

Properties and Facilities Maintenance

The Administration Division is responsible for the maintenance of municipally owned properties and facilities listed below:

- Branch Libraries – Elmsdale and Mount Uniacke
- Burntcoat Head Lighthouse – Burntcoat
- Court House Hill Memorial Site – Gore
- E.H. Horne School Building – Enfield
- Former CN Train Station – Elmsdale
- Lloyd E. Matheson Centre – Elmsdale – Staff took over Building Management in 2013/2014
- Municipal Dog Pound – Georgefield – Responsibility assigned to Planning & Development in September 2014
- Municipal Office – Milford – SOLD January 2014
- Municipal Pool – Milford
- Tin Smith Shop Museum – Shubenacadie
- Walton Lighthouse – Walton

In addition to routine services such as janitorial, snow and ice removal and general repair and maintenance, a number of upgrades were carried out on municipal properties in 2013-2014.

Municipal Pool - Milford

Projects at the Municipal Pool included an investigation of the operation of the Solar Panel System, which resulted in minor modifications to improve operational efficiency; flooring in the Manager of Aquatic Services' office space was replaced; interior walls were painted; the circulator pump was replaced; upgrades to the driveway were completed, which included some paving; and a new shed was built on site to provide storage capacity.

Tin Smith Shop Museum - Shubenacadie

In 2013/2014 a number of projects were completed at the Tinsmith Museum that were recommended by Municipal Building Inspection staff following a structural assessment of the building conducted in 2011/2012. These projects included: replacement of the building fascia; replacement of 17 windows; and, the demolition and removal of an exterior freezer building.

Walton Lighthouse - Walton

Municipal Building Inspection staff conducted a structural assessment of this building in 2011/2012 and identified the need to replace the exterior wood siding shingles within two years. The Municipality and Walton Area Development Association applied for funding from the Province to support this project. 50% of the required funding was provided by the Province and 50% from the Municipality. In addition to the wood siding shingle replacement, repairs were carried out on the wood sheathing and windows, with one window being replaced.

Mount Uniacke Library - Mount Uniacke

In addition to routine maintenance of the Mount Uniacke Library building, renovations were carried out in the RCMP space to accommodate full time occupancy of RCMP members until construction of the RCMP Satellite Office in the community of Rawdon.

Procurement for Contract Services

In addition to the request for proposals and quotations for projects noted above, the Administration Division facilitated a request for proposals for janitorial services for the Lloyd E. Matheson Centre; Consulting Services for the Rawdon RCMP Satellite Office Construction Project and Construction of the Rawdon RCMP Satellite Office.

Fire Advisory Committee

The Administration Department provides administrative support to the Fire Advisory Committee. The Committee met on two occasions in 2013/2014 and continues to work on a number of projects initiated in 2012/2013.

Firefighter and Officer Training

Training has become a priority for all departments due to the legal and moral obligations put on the Fire Service. Several challenges currently exist to ensure all firefighters and officers are properly trained, including the cost of training, the time commitment required, cancellation of training sessions due to low enrolment, and officer turnover.

Staff have worked with the East Hants Fire Service and have finalized an agreement with respect to the distribution a \$10,000 training fund provided by the Municipality to fire service providers upon successful completion of training programs. The first year of funding for this fund was included in the 2013/2014 Operating Budget and will be included in the Municipality's operating budgets on a go forward basis.

Training Area for East Hants Fire Departments

In 2012/2013 Council directed staff to work with the East Hants Fire Service to develop the design, location and financing model for a common training facility, and has agreed upon receipt of a letter signed by two thirds of the East Hants fire chiefs, to give agreement in principal to provide an annual financing commitment to the development of this facility. The signed letter from two thirds of East Hants fire chiefs has been received. Staff will be available to the East Hants Fire Service once they have reached a decision on the location for the facility.

Indian Brook Volunteer Fire Department

Staff have meet with representatives from Indian Brook to articulate concerns being expressed by East Hants fire service providers around mutual aid response to Indian Brook and ongoing resourcing issues. Indian Brook continues to express an interest in resolving the issues but no resolution has been achieved to date.

Directors Activities

Over the course of the year the Director of Finance & Administration was involved in various projects and initiatives. These are listed below.

1. Reorganization of Finance & Administration departments into one department.
2. Finalize and roll-out of the Strategic Plan to the organization.
3. Committee charged with physically rolling out the strategic plan.
4. Prepared 2012/2013 Treasurer's Report.
5. 2014/2015 Operating and Capital budgets.
6. Recruitment of Procurement Officer and related follow up and training.
7. Recruitment and training of a new Manager of Finance.
8. Procurement activity included participating on several RFP evaluation committees, providing oversight of the procurement function and coordinating several procurement related e-seminars for staff participation.
9. Procurement oversight and Steering Committee participation of Online Strategy & Web Site Development Project.
10. Presented options report to Council for the East Hants Sportsplex user fee discussion.
11. Laptop procurement and report to Council on single source procurement.
12. Presented changes to Fee for Information Bylaw (now F-200) altering tax certificate and tax information process for our customers.

13. Worked with various fire departments in an advisory capacity with respect to debt.
14. Report to Council - Fire Department Debt Service options
15. Worked with staff at Municipal Affairs on Financial Conditions Indicators for MEH.
16. Oversight for the wind-up of the Hants Regional Development Authority accounting.
17. Oversight of DRF application approvals as per Council grant policy.
18. Finance & Administration related articles for Weekly Press and the 2013 tax bill insert.
19. Steering Committee for the Document Management System procurement and project development.
20. Administered the Donations Policy, prepared reports to Council on fund development (Commerce Park) and coordinated the donation process (Lion's Playground; Commerce Park).
21. Member of the Association of Municipal Administrator's Board of Directors.
22. Fire Advisory Committee meetings and discussions with Indian Brook (mutual aid)
23. Member of the Property Valuation Services Corporation (PVSC) Municipal Advisory Group.
24. Member of the Property Innovation Council's E-Billing user group to evaluate procurement submissions for the project.
25. Member of the Municipal Advisory Group for SAP Users.
26. Bulk water expansion financing options review
27. Kept abreast of economic development initiatives as well as participation in senior management meetings with the MLA and other external stakeholders.
28. Participate in several Business Park discussions around the Local Improvement Bylaw for Park Road and several meetings regarding land sales and potential client needs.
29. Member of the Compensation Review Committee.
30. Oversight of Facilities Management including the take-over of building management services for the LMC.
31. Lloyd Matheson Center renovations procurement (2nd Floor).
32. Lloyd Matheson Center Way Finding Signage project (procurement).
33. RCMP Rawdon Project - Procurement of Project Manager and the building RFP and financing.
34. Pension Administrator for the organization; reporting to Council on legislative changes, coordinating tri-annual Actuarial Review, meeting with Standard Life to review pension investments, overseeing pension transfers, retirements, etc.
35. Provide support to the electronic accounts payable project.
36. Coordinate the debenture process for MEH borrowing.

Priority One Initiatives - 2013/2014 Business Plan

Project	Comment
Risk Management & Internal Control Study	Deferred to 2015/2016
Tri-annual Pension Plan Actuarial Review	On-going at March 31, 2014. Completion Fall 2014.
Process Documentation	On-going work being done.
E-Billing Solution	East Hants staff worked on procurement of the provincial system and will be implementing the product in the Fall of 2014
Training and Education - Workplace Education Program	Many courses were offered in 2013/2014 for staff in subjects related to communication, computer and management skills.
Municipally-Owned Tourism Properties	Complete.
Lantz School Property Repairs	Complete.
Municipal Pool Property - Driveway Upgrades and Storage Shed	Complete.
Office 2010 Volume License Upgrade	Deferred to new year - Transitioned to Office 2013 with new laptop procurement - significant savings received as a result.
Staff Laptop Upgrades	Deferred to 2014/2015
Information Security Program	Deferred to 2014/2015
East Hants WMC - Fibre Optic Infrastructure	Completed successfully - 100% uptime at WMC since change over
Upgrade of Connections to External Sites	Complete.
Information Management Plan - Phase 4 - Asset Management System	Deferred to 2015/2016 as phases 1, 2 and 3 of the information management plan are completed.

DEPARTMENT OF INFRASTRUCTURE & OPERATIONS

Year End Report 2013/2014

Introduction

The I&O Department consists of 21 staff positions across its five divisions: Engineering Services, Environmental Services, Public Works, Solid Waste Management, and Transportation Services.

- Engineering Services is responsible for major capital projects, engineering standards and reviewing the design and construction of new subdivision roads & services. The division also provides technical assistance and advice to other municipal departments.
- Environmental Services monitors and reviews data from other divisions to ensure compliance of operating approvals designated from the province. The division also runs a watershed protection program that focuses on building awareness of watershed issues that impact watersheds of interest to the municipality.
- Public Works operates two water utility distribution sites and three sewage collection and treatment systems for communities in the serviced areas adjacent to Highway 102 and along the Shubenacadie River. The division also operates an engineered spring which draws additional water from Grand Lake to the Shubenacadie River during low water level events.
- Solid Waste Management is responsible for the collection, process contracting and disposal contracting of organics, recyclables and residual waste. This service is provided to over 9,000 homes and businesses in the Municipality. It includes the operation of the East Hants Waste Management Centre which is owned and operated by the Municipality.
- Transportation Services include; provision and maintenance of sidewalks and streets, inspection of road access points, services related to ditches and storm drainage, and the assessment and planning of LED street light additions for existing serviced areas within the Municipality.

Engineering Services

Engineering had a successful year in the delivery of capital projects. Of note was the completion of the Park Road Extension, Shubenacadie Sidewalks, and a Milford Stormwater Retention Pond. These projects combined for a \$3.5 Million investment in capital infrastructure.

The Park Road Extension involved the extension to fully service the main road in the Elmsdale Business Park which has added 14 new lots for sale to businesses with a focus on expanding commercial presence within the municipality.

The Shubenacadie Sidewalk was installed along 1.7 km of Highway 2. This project was focused on increasing active transportation options in the community of Shubenacadie and has seen immediate pedestrians use since its opening.

The Milford Stormwater Pond was installed to protect the Milford Wastewater Treatment Plant from stormwater flooding. With the increasing impacts of climate change there was a need to protect this area which is the home to a significant capital investment that serves the community of Milford. The Pond was put to the test immediately having successfully contained several rainfall events over 50 mm in the 2 months following its completion.

This division also supports a significant amount of development control having conducted 49 subdivision reviews, 14 re-zoning applications, and 7 development agreements. The three largest reviews which included monitoring to ensure proper installations were the Villages of Long Lake (Phase 1), Concord Way, and Megan Lynn Drive. Upon completion these three projects will add 4.2 km of municipal road in addition to 269 residential units across our communities.

Environmental Services

Regular scheduled reporting to Nova Scotia Environment and Environment Canada were conducted reporting monthly, quarterly, and annually, accounting for a total of 26 standardized data submissions. The past year there was additional reporting for System Assessments of both the Enfield & Shubenacadie Water Treatment Plants which occurs once every 10 years.

Environmental Services had a focus on education in the past fiscal which was part of a long term strategy for protecting water sources. There were 12 watershed educational events hosted which reached 378 attendees. There were also 5 articles submitted and published in the local newspaper which were focused on water awareness. Staff also helped source information through letters sent to the Minister of Environment, which resulted in a presentation from the Minister to staff & council with regard to the current state of the Kennetcook Fracking Ponds.

Throughout the year a Groundwater Under Direct Influence (GUDI) study was conducted on Production Well #2 in Shubenacadie to determine the level of influence the external environment has on the water source for the community of Shubenacadie. The study on Production Well #1 was completed the previous year and was deemed Non-GUDI and as a result has a more cost effective requirement for water treatment. The study for Production Well #2 was submitted to Nova Scotia Environment in March of 2014. A monthly data report was submitted as part of this process.

Public Works

Water Treatment

A total of 1,012,000,000 litres of water was treated and distributed for residents and business across East Hants from our two water treatment plants. That water was distributed across the 70.6 kilometers of main distribution lines that make up the municipal water network.

As part of maintaining the water utility, staff completed 202 water meter repairs, executed 112 water lab samples, installed 6 additional fire hydrants, coordinated major inspections on 2 water towers, and repaired 53 leaks in the water distribution system.

Staff also conducted a trial of phosphate addition at the Shubenacadie Water Treatment Plant. This was done over several months with the focus on bringing corrosion control of the Shubenacadie water distribution systems up to the same level of programming at the Regional distribution system. This trial was executed successfully and is now part of regular operations.

Wastewater Treatment

A total of 2,211,000,000 litres of wastewater was treated and discharged through our three wastewater treatment plants. With treating over twice as much wastewater as water produced staff have been continuing work to reduce ground water from infiltrating the wastewater system which will reduce the operational strain on our systems. This past year was focused on the pre-work needed to identify infiltration points through the Milford system where construction based on this planning will be executed in the coming year.

As part of maintaining the 80.1 kilometers of wastewater collection mains, staff executed 112 wastewater lab samples, repaired 20 leaks in the wastewater collection lines, and completed major preventative maintenance activities at 9 of 28 lift stations. There was also a repair of the aeration system at the Shubenacadie Wastewater Treatment Plant which involved significant effort from staff.

Solid Waste Management

A feasibility study took place over a year to identify all viable methods to serve the municipalities Organics Processing needs. This study was presented to council at the end of the fiscal year during an in-camera session which resulted in direction to staff to pursue a cost analysis of having organics processing conducted at the Waste Management Centre in Georgefield. The municipality was fortunate to have in-house staff to develop the feasibility

study, which has gained approval to continue exploring the alternatives to the existing operational setup.

At the Waste Management Centre, in Georgefield, the site received 10,300 tonnes of waste across all categories; Organics, Recycling, Waste, Clean Wood, Metal, and C&D. That material was brought to the site by 10,681 site visits from Private Residential, Commercial, and Municipal Collection loads. Solid Waste staff fielded 5950 customer related calls in providing clarification or information as requested.

Staff also coordinated several special events during the past fiscal year; Household Hazardous Waste events were held in Mt. Uniacke and Elmsdale, the Compost Giveaway took place in the spring at the Waste Management Centre, the Christmas Tree Pick-up happened to start the new year, there was an E-Waste collection event, and there was also the Leaf & Yard Waste collection. These events are on top of the 9 service contracts that staff manage in order to deliver regular waste services for residents.

As part of the waste education contract with RRFB, the municipality conducted 60 educational events which reached 2254 total attendees for the year. The target education areas for the year were Food Service, Multi-Unit Dwellings, and Institutions. Solid Waste staff also conducted 1331 waste audits at the transfer station. Not all waste makes it into the system and as a result, staff coordinated 20 illegal dump site clean-ups.

Transportation Services

During the fiscal year, Transportation Services executed 2 Requests for Proposals; Sidewalk Snow Removal & Ice Control and Mowing. The Sidewalk Snow Removal & Ice Control contract was completed to run up to March 31, 2017. The Mowing contracts are sent out for pricing annually, with this past year having 3 separate contractors conducting work across different regions of the municipality. In total the division managed 7 main contracts throughout the year as part of day-to-day services for the municipality.

Operationally, the division was very active in responding to inquires from the public. From the topics of drainage, traffic, sidewalks, and streetlights, the division responded to 354 total inquires. These inquires help build some of the scope of annual inspections which are completed for municipal roads, sidewalks, streetlights, drainage, and inspection of new subdivisions. Across those areas, a total of 228 inspections were conducted.

Transportation Services also acted as an advocate on behalf of the citizens of the municipality by writing letters to TIR & MLA's concerning; the structural integrity of Gosse Bridge, reference markers needed along the Beaver Bank Road, and the need for littering signage along Hwy 2 in Milford.

Priority One Initiatives - 2013/2014 Business Plan

I&O Division	Initiative	Update
All of I&O	Enterprise Skills Management	Deferred to be combined with an organizational wide solution
All of I&O	Asset Management	Deferred to 2015/2016 to allow for the completion of other phases of the IM Plan to come first
Public Works	Lantz Lagoon Study	Several Meetings with a Private Business took place to pursue a joint study. Once it was identified as an unviable partnership, it was decided to re-evaluate pending the results of the sewer capacity study.
Solid Waste	Business Case Development for Organics Processing	Completed, resulting in direction to pursue the opportunity further.
Solid Waste	Selection and Purchase of Zoom Boom	Completed and in active use
Transportation	Annual Assessment of Private Roads to evaluate Safety	Deferred pending demand from increased servicing on Private Roads
All of I&O	Infrastructure & Operations Document Library	The consolidation of documents took place during a 2 day event. Office configuration changes forced a reduction in scope.
Engineering Services	Sewer Capacity Study	Deferred to 2014/2015
Engineering Services	Record Drawing Management System	Deferred to integrate with organizational wide Records Management initiative in 2014/2015

Priority Two Initiatives - 2013/2014 Business Plan

I&O Division	Initiative	Update
Public Works	Lantz Lagoon Ramp	Funds had to be re-allocated to support pump replacements at multiple lift stations.
Engineering Services	Municipal Engineering Standards Update	Not Completed

DEPARTMENT OF PLANNING & DEVELOPMENT

Year End Report 2013/2014

Introduction

The Planning & Development Department provides professional planning advice to Council, a number of development related services to the public, EMO Management, enforcement and some internal support to other Departments through the following functions:

- Planning & Research Services
- Development Control (i.e., subdivision approval, site plan control, variances, development permits)
- Fire Inspection
- Building Inspection
- By-law Enforcement
- Geographic Information System (GIS)
- Civic Numbering & Road Naming
- Dog Control
- Emergency Management (EMO)

A municipal reorganization in the reporting period resulted in three new functions and two new positions coming into the department. Dog control, enforcement and emergency management functions are now integrated into the department.

Over the past year the number of building permits increased from the previous year although the value of construction was down. Subdivision activity decreased in 2013/2014 after a busy 2012/2013. Activity, in general, within the Planning & Development Department was up with an increased number of applications and major projects undertaken.

A number of important policy issues and high profile development applications were also dealt with. The number of by-law enforcement cases brought to a conclusion as well as the number of open case files has increased after a number of years of decreasing.

Staffing issues remained a challenge over the reporting period. In 2013/2014 both the Senior Planner and Project Planner were on year-long maternity leaves. The Municipality was fortunate that high quality, temporary coverage was found for both positions. In addition, recruitments for an Enforcement Officer and part-time EMO Coordinator were successfully undertaken.

In general, retaining qualified staff in specialized areas such as GIS, Planning, and Building Inspection remains a challenge.

ACTIVITY	2011/2012	2012/2013	2013/2014
Planning, GIS & Research			
Planning Applications Reviewed	11	14	21
Planning Projects Undertaken	16	18	18
Building Inspection			
Building Permits Issued	213	229	248
Value of construction	\$36,769,823	\$34,044,283	\$32,076,600
No. of inspections carried out	728	1,079	995
New dwelling units created	145	147	148
Fire Inspection			
Properties with initial inspections conducted to date	323	448	618
Development Control			
Plans of subdivision approved	36	62	52
New Lots approved	93	145	113
By-law Enforcement			
No. of cases (unsightly, LUB, const without permit) investigated & concluded	46	29	44
Current open case files	18	15	20
No. of Illegal dump sites investigated		12	12
Animal Control			
No. of dog calls/complaints	119	103	172
No. of dog's impounded	13	11	10

Planning Services

Over the past year planning staff completed 18 research projects. Support on a number of these projects is provided by the GIS Technician and Planning & Development Technician. 21 applications from developers for rezoning, development agreements or amendments to the Municipal Planning Strategy were also dealt with over this year. One application was appealed to the NS Utility & Review Board within the reporting period.

Projects completed over the year include:

- Signage regulations amendments
- Subdivision By-law review
- Floodplain/Lidar study
- Climate Change Action Strategy
- Intensive livestock facility inventory
- Accessory buildings size limits review
- Townsuite upgrades
- Elmsdale market area infographic
- Lakecrest Drive paving petition
- Local Improvement By-law review
- Private Road Maintenance By-law review
- Plan Review scoping study
- Land Use survey
- Questionnaire/survey review
- Paving petition for Wilson/Boyd/McKenzie
- Fire district boundary amendments
- Off-site Signage By-law
- Consultation event with Development industry

In addition, the municipality began a two year plan review project that will result in the development of a new Official Community Plan. This is the first major review of the plan in 15 years. In addition, staff continue to work on the polling district review, Lantz interchange study, active transportation plan and the Growth Management/Growth Reserve study.

21 applications were dealt with in the past year including some high profile or controversial issues. Applications completed over the past year include:

- AM Horne Auto - DA, Elmsdale
- K. Berry - Rezoning, Mill Village
- RYC Properties - Rezoning, Elmsdale
- Rodgers - Rezoning & Appeal, Elmsdale
- Sacks Contracting - DA, Mill Village
- JIZ Holdings - Rezoning, Elmsdale
- Dorey Thompson - Rezoning, Elmsdale
- NS Housing Dev Corp - DA, Enfield
- Scothorn - Rezoning - Milford
- WM Fares - DA, Enfield
- L&R Property - DA Amendment - Elmsdale
- Dorey Thompson (2) - Rezoning - Elmsdale
- Caldwell Roach DA discharge, Elmsdale
- Abruzzi DA amendment, Lantz
- Wilson's Fuel - DA, Milford

- Corridor Developments - Rezoning/DA, Milford
- Bell Mobility - LUB amendment, Lantz
- Tolson Developments - Rezoning, Elmsdale
- Elmsdale Landscaping - DA, Elmsdale
- Robert McKenzie - SUB amendment, Mt. Uniacke
- Griff Construction - Rezoning, Lantz

Development Control

In the past year the number of subdivision plans decreased from 62 to 52 while the number of new lots also decreased from 145 to 113.

Enforcement

By-law Enforcement was previously a shared responsibility between the Administration and Planning & Development Departments. With a recent restructuring, enforcement is now entirely within the Planning & Development Department. By-law enforcement investigations are primarily conducted by the Enforcement Officer, two Building Inspectors, the Fire Inspector and the Development Officer. Over the past year a total of 44 violations of the Land Use By-law, Building By-law, and dangerous and unsightly premises provisions of the MGA were investigated and successfully brought to a conclusion. This is an increase from 29 the previous year.

Similarly, the number of open case files under investigation increased, going from 15 to 20.

Animal Control

Over the reporting period, animal control was integrated into the Planning & Development Department. Animal control is provided by the municipality under the Dog By-law through the Enforcement Officer. The municipality also engages the services of casual staff to fill in for vacations and absences of the full-time officer. In the reporting period, the number of calls/complaints increased from 103 to 172. However, the number of dogs impounded decreased from 11 to 10.

Building Inspection

The value of construction declined from \$34,044,283 to \$32,076,600 from the previous reporting period. However, the number of permits issued and the number of dwelling units created increased over the past year. A total of 248 permits were issued compared to 229 in FY 2012/2013. The number of inspections carried out was down from 1,079 to 995.

While all districts experienced some new development, the majority of activity is still concentrated in the Enfield/Elmsdale area.

The number of new dwelling units was stable going from 147 to 148 in this reporting period.

Staffing remained stable in this area as East Hants retains two highly qualified inspectors. Both inspectors are Level SR II building officials. Generally the SRI qualification permits

inspection of low density residential buildings while the SRII level allows for the inspection of all types of residential and commercial buildings. The Municipal Fire Inspector has also achieved Level SRII qualification and with this rating is able to act as a back-up inspector during vacations and other absences for the full time inspectors. Achieving this back up capability has enabled the Municipality to provide more seamless service to the public.

Fire Inspection

The Municipal Fire Inspector has conducted initial inspections on approximately 618 restaurants, retail stores, community halls, apartment buildings, churches, and industrial buildings by the end of 2013/2014.

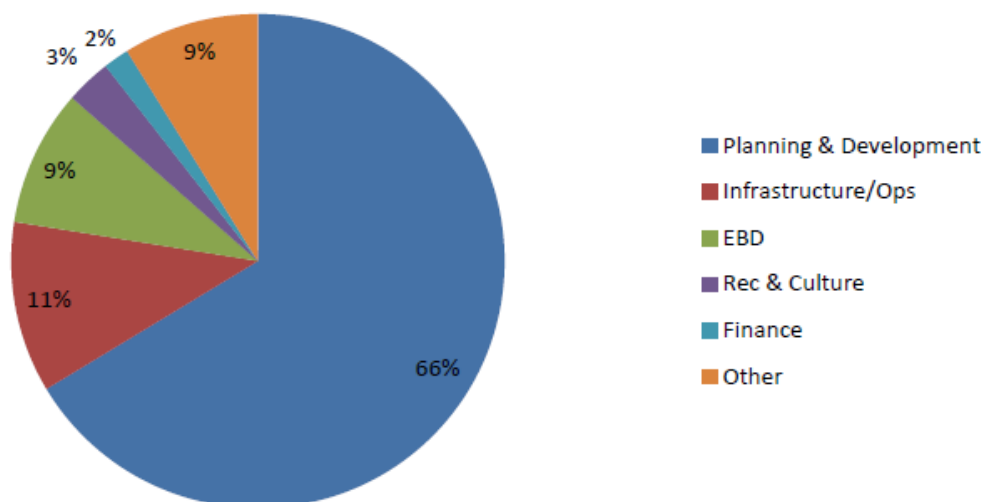
Fire Inspections are carried out in accordance with a Fire Inspection Policy adopted by Council. This policy details the frequency of re-inspection for each type of building. For example, retail stores are to be re-inspected every 5 years, industrial buildings every 4 years and apartment buildings every 3 years. Becoming fully compliant with that policy has been a challenge given that there is one staff person devoted to the effort and there are approximately 950 buildings in East Hants requiring fire inspection. However, we believe we are managing this risk effectively with higher risk buildings being given priority and a work plan being implemented to bring inspections fully into compliance with the policy within two years.

GIS Support

Over the last year the GIS Technician has been involved with continually updating the Townsuite mapping and permitting system. Other work included providing training to numerous Municipal staff on the use of the GIS system, geo-locating municipal infrastructure, assisting planners with preparing imagery for planning reports, and compiling data that the municipality is required by law to supply to Statistics Canada.

The GIS Technician also provides support to other municipal departments such as Infrastructure & Operations, Recreation & Culture, Economic & Business Development, and Finance.

GIS Time Spent on Departmental Projects



Specific projects over the reporting period included:

- Municipal Climate Change Action Strategy
- Burntcoat Mapping
- Shubie Well Head protection
- Fire Hydrant Field Work
- Sewer System Mapping
- Fire District Boundaries
- Business Park Sell Sheets
- Investment Attraction Mapping
- Floodplain Study
- Plan East Hants
- Street Light Locations
- Parkland and Trails Mapping (Milford Rec, Nine Mile River)
- Waste Collection Routes & WMC Mapping

Civic Addressing

The Civic Addressing Coordinator issues new civic numbers for all new buildings and approves new road names as part of the subdivision process. In the reporting period 7 names for new roads were approved as well as 9 signs posted on existing private roads. 144 civic numbers were issued for new buildings or changed for existing buildings which were out of sequence.

Emergency Management Operations

The Emergency Management Operations (EMO) Committee did not meet in the reporting period due to a long term vacancy of the EMC position and municipal reorganization. The Committee is made up of representatives from the Municipality, Red Cross, the Fire Service, RCMP, Community Services, Transportation and Infrastructure Renewal, Ground Search & Rescue and Natural Resources. A suitable candidate for the EMC position was recruited during the reporting period, however, has subsequently left the organization. During these vacancies, the alternate EMC (Kelly Ash), stood in.

The Emergency Measures Coordinator (EMC) or alternate continued to be active in EMO at both the regional and provincial levels, attending two (2) scheduled EMONS Zone meetings in 2013/2014. The EMC is also continuing to work on the development of draft plans for an Emergency Management Strategic Plan and Comfort Centers within the Municipality. The Municipality conducted an exercise entitled “Exercise Corridor Response”. The exercise was conducted at Shaw Brick in Lantz on Sunday, March 17, 2013. This was a full-scale exercise. The purpose of this exercise was to validate the effectiveness of the Municipality’s response in accordance with the Municipal Emergency Response Plan and to set up an opportunity for emergency responders within the community to gauge their effectiveness in responding to a mass casualty situation. The EMC was the Exercise Director for this event which allowed over 100 emergency responders to train together for the first time in East Hants. The Municipality received very positive media coverage of this event.

Incident Command System

Transitioning to the Incident Command System for managing emergency responses continued to be the focus for 2013/2014. All members of the Emergency Management Operations (EMO) Committee completed Level 100 ICS and Level 200 ICS training. The Acting EMC completed the Basic Emergency Management course, as well as Level 200 and 300 ICS training. Training for 2014/2015 will focus on Emergency Operations Center (EOC) Management training for municipal staff as well as the development of two table top exercises for the EMO Committee (early Summer/late Fall).

All Hazards Plan

The EMC continues to maintain the Municipality's All Hazards Plan. The EMC coordinated the completion of the mandatory bi-annual provincial Emergency Management Program Evaluation in the previous year. An all hazards risk assessment was completed by EMC and Provincial EMO Coordinator for our region. Contingency plans are proposed to be drafted from this assessment report.

Comfort Centers

A review of all designated comfort centers began in 2011/2012. A Comfort Center Operations Plan (draft) has been developed. A training component for Center staff will also be investigated/developed in 2014/2015. Documentation such as a Memorandum of Understanding/Letters of Agreement will be developed and agreed to amongst the Centers and the Municipality. All comfort centers were inspected in February/March 2014 based on requirements set forth in the draft plan, and do not need to be re-inspected until next fiscal year.

Priority One Initiatives - 2013/2014 Business Plan

Project	Comment
Plan Review Scoping Study	Complete
GMA/GRA Review	Study underway - will be completed in 2014/2015 reporting period
Floodplain/Lidar Study	Complete
Climate Change Action Strategy	Complete
Enforcement Policy	Moved to 2014/2015 Workplan
Lantz Interchange Traffic Study	Complete
Subdivision By-law Review	Complete

Priority Two Initiatives - 2013/2014 Business Plan

Project	Comment
Upper Sackville Watershed Study	To be combined with Plan Review
Fees Review	Not started
Country Residential Review	To be combined with Plan Review
Pedestrian Network Analysis	Completed as part of Active Transportation Study

DEPARTMENT OF RECREATION AND CULTURE

Year End Report 2013/2014

Introduction

The department of Recreation and Culture serves to support the efforts of the residents of East Hants in leading healthy active lifestyles through community development, financial support, coaching and programming. The department also manages the East Hants Municipal Pool which provides aquatic training for all ages, primarily the Corridor but to the Hants North and Mt Uniacke areas in the summer through Community Aquatics. As well, the department spearheads the support for Arts and Culture and the promotion of Tourism through strategic planning and grant writing. The department of Recreation and Culture is guided by the following Council approved Vision and Mission:

Vision

A healthy, active and engaged community developed through a commitment to sustainable development, effective planning and good partnerships.

Mission

The Municipality of East Hants Department of Recreation and Culture will work to further Recreation, Culture and community to all citizens of East Hants to enhance their quality of life, health and well being.

General Recreation and Culture

The following represents a snapshot of the activities the department of Recreation and Culture is involved in. These activities are guided by the goals established in the Recreation and Culture Strategic Plan and the Municipal Council Strategic Plan.

2013/2014 Events

- Volunteer Recognition - May 2013
- Kite Day in Gore - June 2013
- East Hants Tidal Run at Burntcoat Head Park - July 2013
- Nine Mile River Trail Opening event
- February - Winter Play Day in South Maitland
- February- Winter Play Day at the Enfield Lion's Den
- March Ultimate Frisbee East Hants Sportsplex
- March Open Play in Maple Ridge, HNRH, Uniacke
- March Family Play (East Hants Sportsplex)
- March Outdoor Play workshop Enfield Lion's Den
- Winter Term - After the Bell After School Program - Kennetcook (Thrive Funding)

- Winter Term - After School Time Period Program - Hants North Rural High, Uniacke District School, Riverside Education Centre (Department of Education funding)
- Walking Program @ EH Sportsplex Walking Track (November - May)
- Tumble Bugs program - 3 training sessions offered on 2013/2014

2013/2014 PLAY (Playing, Laughing, Active, Youth) Day Camp Numbers

Community	Participation
Elmsdale	48
Rawdon	35
Enfield	50
Mount Uniacke	47
Shubenacadie / Milford	13
Maple Ridge (Lantz)	50
Cobequid (Noel)	20
TOTAL	263

Funding Programs:

The department of Recreation and Culture administers two grant programs that over the year saw updates and revisions take place to bring them in line with the current strategic direction and to make the process more accountable.

This year, applications were made to the District Recreation Funds to support projects ranging from facility enlargement to accommodate new programs, playground construction, ball field maintenance, trail development and maintenance. As well, repairs and maintenance were done at the pool and sport field. In most cases for every dollar committed by the municipality, one dollar or more is contributed by the applicant. This is often in the form of direct cash or in some cases volunteer labour or donated materials.

The Community Grants awarded this year were made to support Youth Programming (CG-YP), New Recreation Initiatives (CG-NRI), Leadership Programming (CG-L), and Event Hosting (CG-EH).

District Recreation Funds

APPLICANT	DISTRICT	APPROVED	YEAR
Gore District Volunteer Fire Department	8	\$ 3,670.00	2013/2014
Enfield Elmsdale and District Lions Club	1, 10	\$ 12,000.00	2013/2014
Uniacke District Home and School	12, 13	\$ 6,000.00	2013/2014
Nine Mile River Trail Association	9	\$ 10,000.00	2013/2014
Nine Mile River Hall (Playground Committee)	9	\$ 4,000.00	2013/2014
Upper Nine Mile River Community Hall Association	8	\$ 4,000.00	2013/2014

Lantz Recreation Society	7	\$	22,800.00	2013/2014
Hants North Baseball Association	6	\$	2,524.00	2013/2014
M&M Recreation Association	6	\$	1,200.00	2013/2014
Noel and District Fire Department	6	\$	950.00	2013/2014
Cobequid District Home and School	6	\$	2,524.00	2013/2014
Maitland District Volunteer Fire Dept. Auxiliary	5	\$	3,910.00	2013/2014
Maitland District Development Association	5	\$	2,663.00	2013/2014
Shubenacadie Hall and Grounds Committee	4	\$	2,194.00	2013/2014
Shubenacadie Community Development Association	4	\$	4,800.00	2013/2014
Milford Recreation Association	3	\$	7,500.00	2013/2014
Uniacke District Softball	12, 13	\$	5,000.00	2013/2014
E.H. Horne School Preservation Society	1, 10	\$	5,060.00	2013/2014
		\$	100,795.00	

Community Grants

Group	Approved	Year	Grant
Cobequid Home and School	\$ 500.00	2013/2014	CG-YP
Lantz Recreation Society	\$ 1,000.00	2013/2014	CG-L
East Hants Soccer	\$ 850.00	2013/2014	CG-L
Cobequid 4-H Club	\$ 250.00	2013/2014	CG-EH
Kennetcook District Elementary Home and School	\$ 200.00	2013/1014	CG-EH
Shooting Federation of NS	\$ 180.00	2013/2014	CG-EH
East Hants Stingrays	\$ 1,500.00	2013/2014	CG-L
Hants North Rural High School	\$ 1,050.00	2013/2014	CG-YP
Cobequid Home and School	\$ 250.00	2013/2014	CG-EH
KSEED (After the Bell)	\$ 468.00	2013/2014	CG-L
Shubenacadie Hall and Grounds Committee	\$ 1,320.00	2013/2014	CG-L
Noel Fire Department Ladies Auxiliary	\$ 200.00	2013/2014	CG-EH
Burncoat Head Park Association	\$ 250.00	2013/2014	CG-NRI
Amelia George	\$ 100.00	2013/2014	CG-YP
Uniacke District Civic Centre Association	\$ 250.00	2013/2014	CG-NRI
Shubenacadie & Dist. Volunteer Fire	\$ 250.00	2013/2014	CG-EH
Football NS (Drew Wheeler)	\$ 100.00	2013/2014	CG-YP
West Hants Pee Wee Thunder Softball Team	\$ 100.00	2013/2014	CG-YP
West Hants Minor Softball	\$ 100.00	2013/2014	CG-YP
Soccer Nova Scotia	\$ 100.00	2013/2014	CG-YP
Newbridge Academy Senators	\$ 100.00	2013/2014	CG-YP
Navy League of Canada	\$ 1,000.00	2013/2014	CG-L
Uniacke District Softball	\$ 250.00	2013/2014	CG-NRI
Hunter Christmas	\$ 100.00	2013/2014	CG-YP
Brittani Hamilton	\$ 100.00	2013/2014	CG-YP
Evan Pettipas	\$ 100.00	2013/2014	CG-YP

East Hants Bantam Fastball	\$	200.00	2013/2014	CG-YP
K.A.R.S	\$	1,079.00	2013/2014	CG-YP
Maple Ridge Elementary School Running Club	\$	475.00	2013/2014	CG-YP
East Hants Pee Wee AA Penguins	\$	250.00	2013/2014	CG-EH
Garden Meadows Community Society	\$	250.00	2013-2014	CG-NRI
Axe-Elles Synchronize Skating	\$	200.00	2013-2014	CG-YP
East Hants Curling Association	\$	250.00	2013-2014	CG-NRI
Cobequid 4-H Club	\$	125.00	2013-2014	CG-EH
Cobequid 4-H Club	\$	350.00	2013-2014	CG-YP
Cobequid Tri-County Basketball Association	\$	625.00	2013-2014	CG-L
East Hants Swim Team	\$	2,860.00	2013-2014	CG-L
East Hants Minor Hockey Association	\$	2,860.00	2013-2014	CG-YP
Hants North Baseball Association	\$	2,860.00	2013-2014	CG-YP
Total Awarded	\$	23,052.00		

East Hants Municipal Pool

Our Staff

This year, the swimming pool employed 20 part-time staff (high-school students), three adult fitness instructors, and three adult lifeguards/swim instructors. Most of the pool staff lives in the local area in such as Enfield, Grand Lake, Elmsdale, Lantz, Milford, Shubenacadie, Dutch Settlement, Kennetcook and Rawdon.

We have three permanent full-time employees that are here year-round:

- Manager of Aquatic Services
- Pool Program Supervisor
- Receptionist

Instructional Program Participation

This year we had 1174 registered participants in our instructional programs. These programs include our fitness classes, learn-to-swim, junior lifeguard programs, leadership courses and synchronized swimming. This is lower than previous years.

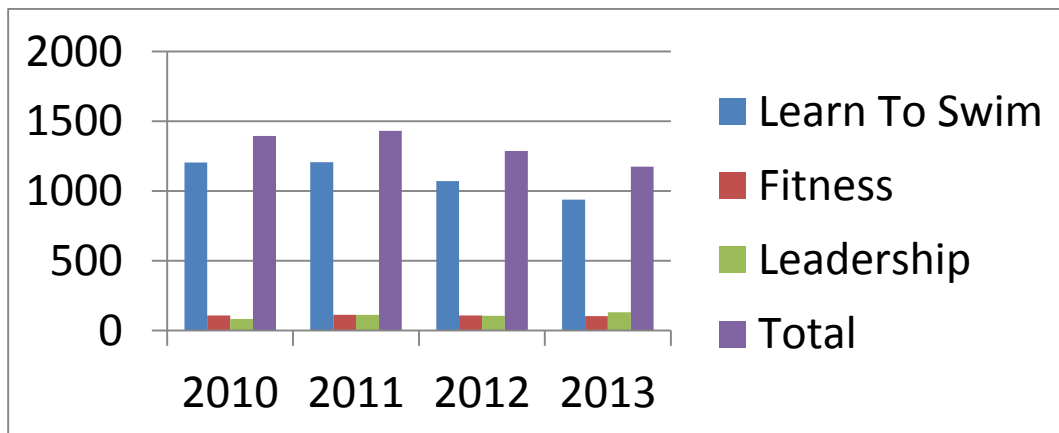
There are a number of factors that influence our instructional program participation statistics; the number of participants in our learn-to-swim program depend on the number of registrations received, number of instructors available to teach (# of classes we are able to offer), the number of private lessons booked and our own programming. (i.e., Synchronized swimming uses half the pool for 1 ¼ hours two evenings per week, Junior Guard Programs & leadership courses offered all take pool space & instructors.)

It should also be noted that we start training and recruiting our staff as soon as they finish lessons. We encourage them to continue through the lifesaving courses, swim instructor course and lifeguard course. We offer Junior Lifeguard Programs, Training Camps, and even Synchronized swimming to encourage future staff to stay involved in aquatics while they are waiting to complete leadership courses (to be a swim instructor you must be 15 years old; to be certified as a lifeguard you must be 16).

The fitness program participant numbers only reflect the number of memberships sold - this does not include drop-ins or 10-punch passes sold.

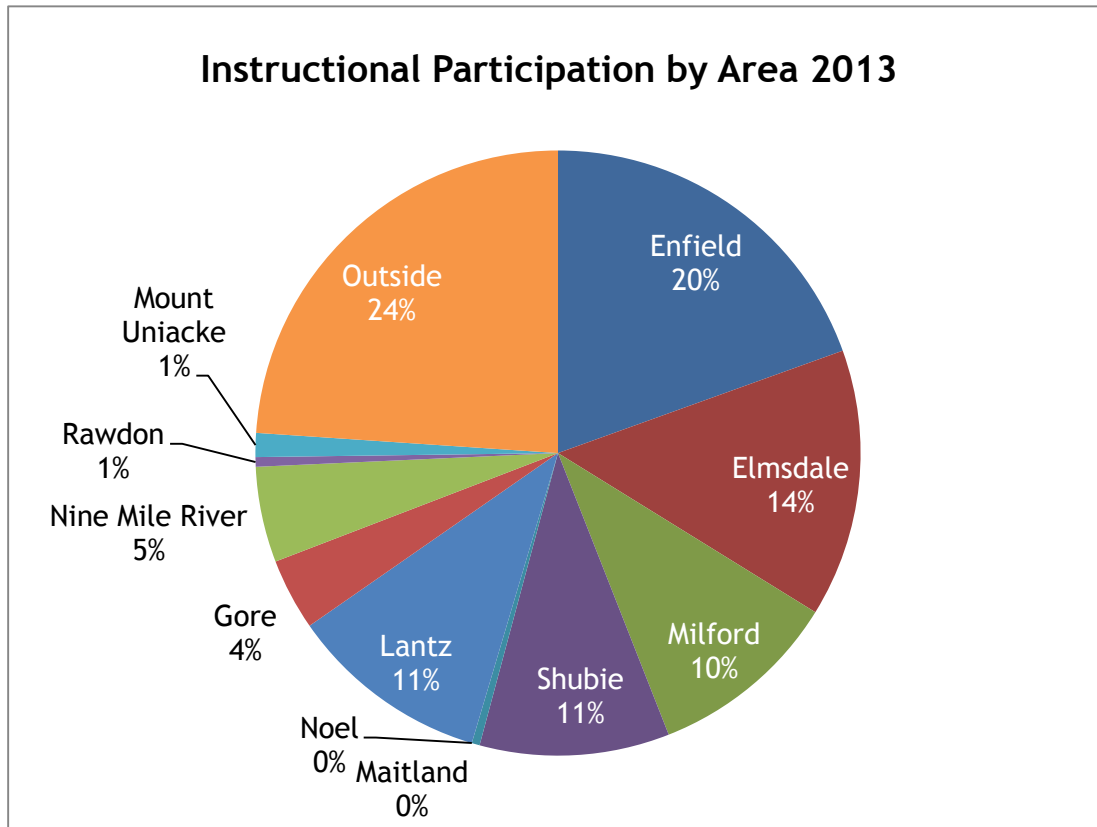
Leadership courses are offered on an as-needed basis or when there are sufficient numbers to warrant the course, so they fluctuate from session to session.

Below is a graph that represents the number of participants in these programs over the past four years:



Instructional Participation by Area

The majority of our program participants come from the Corridor area. We also see many users coming from outside of the Municipality. Outside the municipality includes Stewiacke, Dutch Settlement, Fall River, Indian Brook and Musquodoboit.



Recreational Swims & Pool Rentals

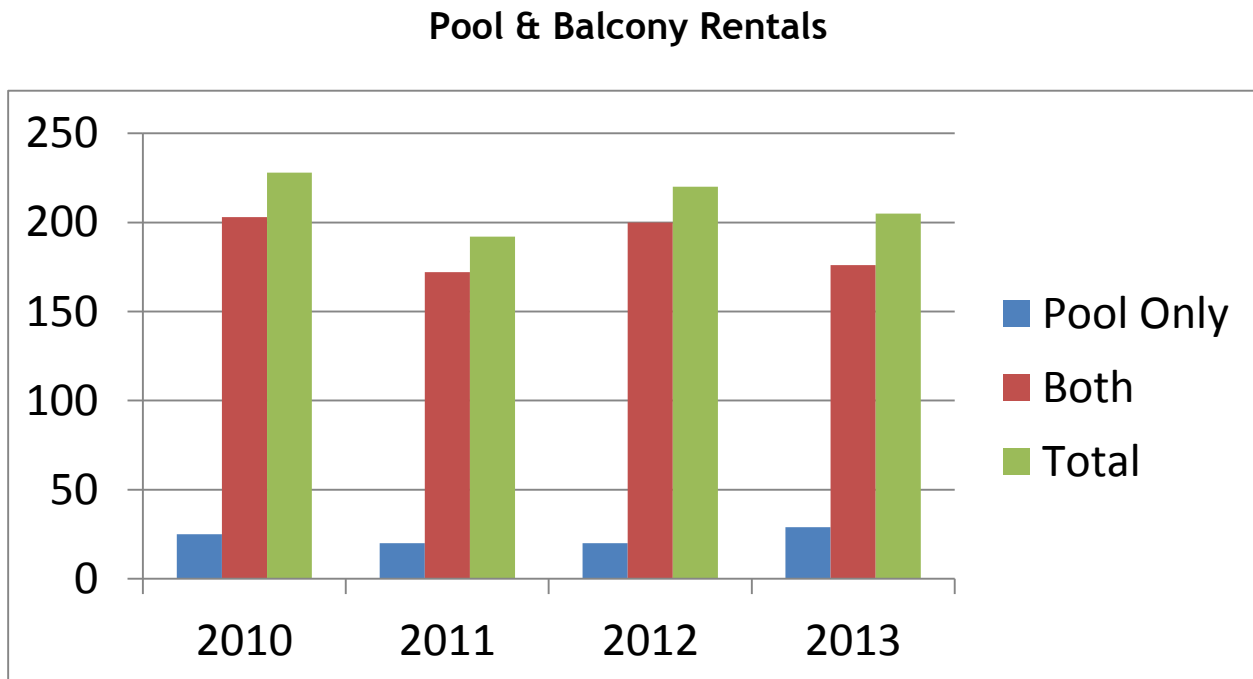
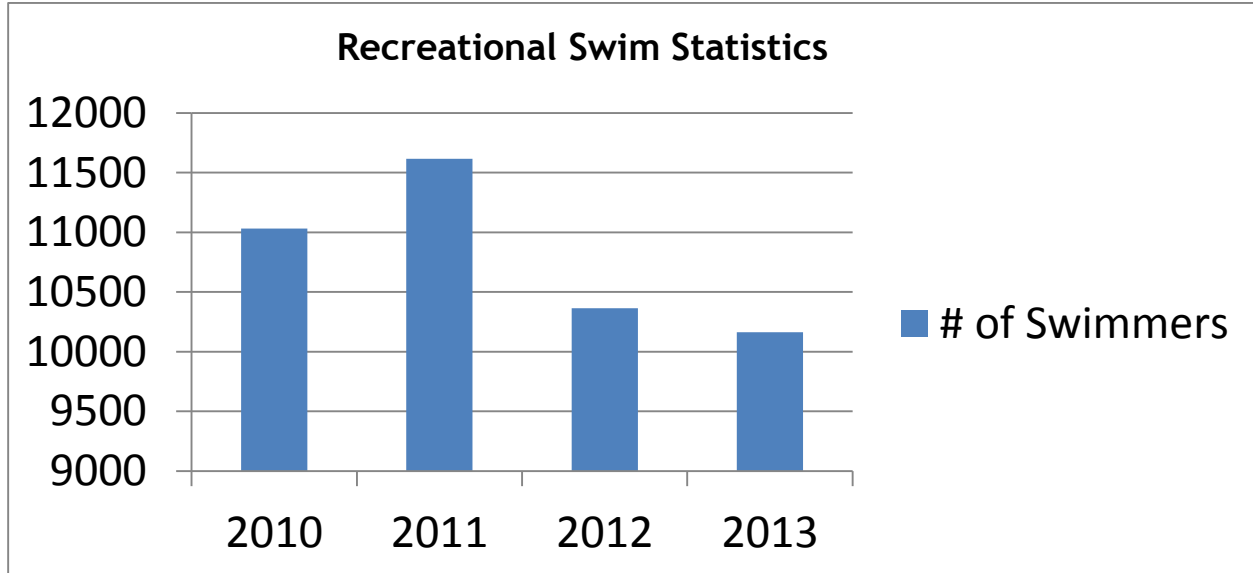
This year we saw 10,162 swimmers during our recreational swim times, and another 5243 attended pool rentals. Our numbers/attendance for our recreational swims & pool rentals varies from year to year, some factors that influence this are our own programming changes, number of rental times available - which can be influenced by the availability of staff, weather - as most people prefer to be outside in good weather, etc.

We also hear from many families in the area that they prefer to rent other facilities for their children's birthday parties that have a warm shallow-water tot pool for younger children - this is also a factor when deciding where to attend recreational swims. We are competing with many new facilities within a 20 - 30 min drive, which offer a clean new facility with bigger change rooms, slides, water features & tot pools.

This year we had to close the pool (for partial or full-days) 12 times due to pool fouling, weather or power outages. When there is a fouling, we are shut-down for a minimum of 1

hour, for solids - that can be easily cleaned out of the pool or 24 hours if the fouling is liquid or cannot be removed from the water immediately (with a net or scoop).

The Milford & District Lions Club continued their sponsorship of a free swim on the second Friday of each month. This year 856 people swam for free, thanks to this initiative!



Priority One Initiatives - 2013/2014 Business Plan

Project Initiative	Comment
MPAL Municipal Physical Activity Leadership	<p>This continues to be a good partnership between the Province through Health and Wellness and the Municipality through this department. An annual grant is provided totaling \$25,000. This project has its own strategic plan which is consistent with the Municipal Strategic Plan and the Recreation and Culture Strategic Plan. There are 5 areas of focus under MPAL and they are:</p> <ol style="list-style-type: none"> 1. <i>Increase and indentify Active Transportation Opportunities</i> 2. <i>Increase Community Based Awareness</i> 3. <i>Increase Opportunities for Children, Youth, Families and Seniors</i> 4. <i>Increase the Built Environment</i> 5. <i>Reduce or Eliminate Barriers to Physical Activity</i>
Youth Leadership Program	<p>Recreation and Culture have been working with youth through the school system to develop leadership skills in High Five and Fundamental movement skills. This is a benefit to the community recreation initiative as it provides entry level volunteers for a variety of recreation programs.</p>
Elmwood Subdivision Drainage	<p>A drainage solution was developed so that the community could continue with a planned playground development in the Elmwood subdivision.</p>
Community Use of the Indoor Sports Dome (winter)	<p>This year the department ran a variety of program experiences through the Dome. These programs included; ultimate Frisbee, lacrosse, indoor walking program and several open dome nights for families just to enjoy the indoor space for recreation. This is a worthwhile exercise as it exposes the facility to individual who may never use the facility otherwise.</p>