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Municipal Statistics



Annual Report 2021-2022

Municipal Statistics Annual Report

Nova Scotia Department of
Municipal Affairs and Housing

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Municipal Statistics Annual Report



Department of Municipal Affairs and Housing is pleased to issue the Annual Report of Municipal Statistics for the fiscal period April 1, 2021, to March 31, 2022.

Municipal Statistics Annual Report

Introduction

The Department of Municipal Affairs and Housing (DMAH) compiles the Annual Report of Municipal Statistics, which consolidates and analyzes the financial data submitted by Nova Scotia's 49 municipalities.

This Report contains assessment information, financial statement, and other data that can help municipalities analyze their financial health and plan. It is also useful to others who are interested in municipal government statistics.

DMAH strives to make it easier to access municipal financial data. To aid access, significant municipal financial data can be accessed through Nova Scotia's Open Data portal located at data.novascotia.ca (See Appendix B for list). The information on the Open Data portal can easily be exported into Excel and filtered by municipality and/or fiscal year.



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1 Municipal Organization

1.1 Municipalities

All of Nova Scotia is incorporated into municipalities. There are three types of municipalities: regional municipalities (4), towns (25), and county or district municipalities (20). The regional and county or district municipal boundaries are based on traditional county or district boundaries. County and district municipal boundaries exclude the area included within the boundaries of incorporated towns. There are no towns in the regional municipalities.

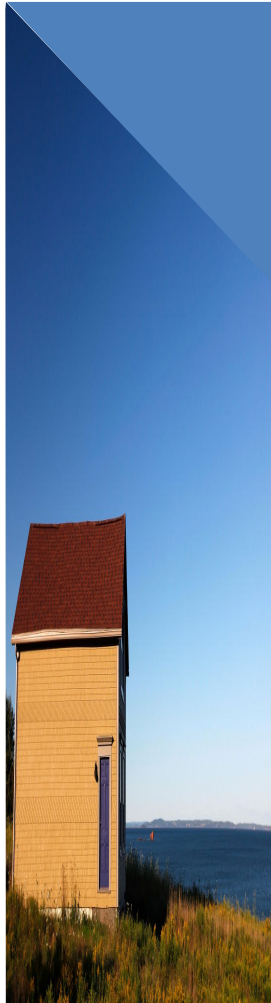
In addition, there are other organizations providing what are commonly considered to be municipal services. Within the county or district municipalities as of March 31, 2022, these included:

- Village commissions incorporated and operating under the *Municipal Government Act* for furnishing municipal services;
- Local commissions incorporated and operating under special Acts of Legislature, for example street lighting or fire protection; and
- Service commissions such as rural fire districts, incorporated under the *Rural Fire District Act* to provide fire protection. In a few cases, commissions have been created in municipalities, or pursuant to an inter-municipal agreement, to operate municipal services.

Village commissions and service commissions are authorized to levy taxes in addition to those collected by the municipality itself.

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Please note:



- As of July 1, 2012, the **Town of Canso** dissolved its town status and became part of Municipality of the District of Guysborough;
- As of April 1, 2015, the **Town of Bridgetown** dissolved its town status and became part of Municipality of the County of Annapolis;
- As of April 1, 2015, the **Town of Springhill** dissolved its town status and became part of Municipality of the County of Cumberland;
- As of April 1, 2015, the **Town of Hantsport** dissolved its town status and became part of Municipality of the District of West Hants; and
- As of November 1, 2016, the **Town of Parrsboro** dissolved its town status and became part of Municipality of the County of Cumberland.
- As of April 1, 2020, the **Town of Windsor** and the **Municipality of the District of West Hants** consolidated and incorporated a regional municipality, the West Hants Regional Municipality.

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1.2 Municipal Location

Location of Municipality as of March 31, 2022			
County	Municipality	Incorporated Towns	Villages
Annapolis	Municipality of the County of Annapolis	Annapolis Royal, Middleton	Lawrencetown
Antigonish	Municipality of the County of Antigonish	Antigonish	
Cape Breton	Cape Breton Regional Municipality (CBRM)		
Colchester	Municipality of the County of Colchester	Stewiacke, Truro	Bible Hill, Tatamagouche
Cumberland	Municipality of the County of Cumberland	Amherst, Oxford	Pugwash, River Hebert
Digby	Municipality of the District of Clare Municipality of the District of Digby	Digby	Freeport, Tiverton, Westport, Weymouth
Guysborough	Municipality of the District of Guysborough Municipality of the District of St. Mary's	Mulgrave	Dover
Halifax	Halifax Regional Municipality (HRM)		
Hants	Municipality of the District of East Hants West Hants Regional Municipality		
Inverness	Municipality of the County of Inverness	Port Hawkesbury	
Kings	Municipality of the County of Kings	Berwick, Kentville, Wolfville	Aylesford, Canning, Greenwood, Kingston, New Minas, Port Williams, Cornwallis Square
Lunenburg	Municipality of the District of Chester Municipality of the District of Lunenburg	Bridgewater, Lunenburg, Mahone Bay	Chester, Hebbville
Pictou	Municipality of the County of Pictou	New Glasgow, Pictou, Trenton, Stellarton, Westville	
Queens	Region of Queens		
Richmond	Municipality of the County of Richmond		St. Peter's
Shelburne	Municipality of the District of Barrington Municipality of the District of Shelburne	Clark's Harbour, Lockeport, Shelburne	
Victoria	Municipality of the County of Victoria		Baddeck
Yarmouth	Municipality of the District of Argyle Municipality of the District of Yarmouth	Yarmouth	

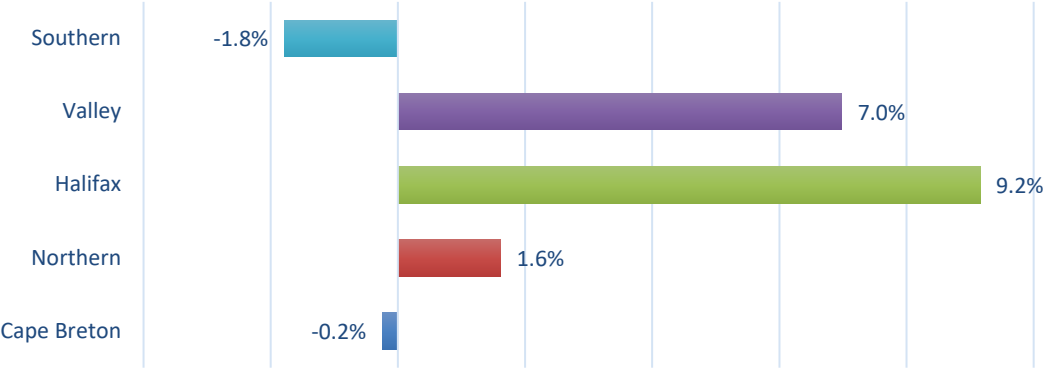
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1.3 Municipal Population

1.3.1 Population Change by Economic Region



Change in Population from 2016 to 2021 by Economic Region



Source: Statistics Canada 2016 & 2021 Census

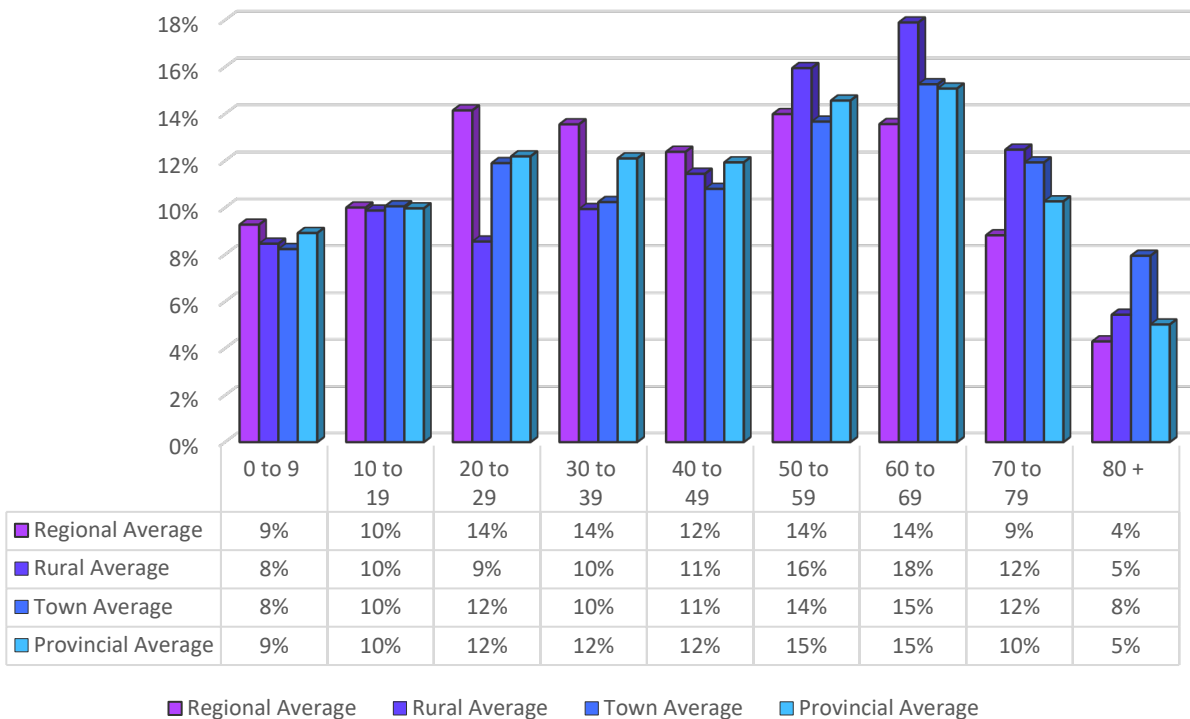
The total population in Nova Scotia grew significantly since the last census, increasing by a total of 5.0%. However, this growth was unevenly distributed across the province. As shown in the bar graph above, this growth mainly impacted the Halifax, Valley and Northern economic regions. The Cape Breton economic region experienced a slight decline in population, while the Southern region experienced a slightly larger decline in overall population.

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1.3.2 Population by Age Group

The bar chart below shows the 2021 Census population by age group. About 9% of the population are under 10 years old in the province and more young adults live in regional municipalities such as HRM while more people in their 80s and above live in the towns than in rural municipalities.

Population by Age Group - 2021 Census



Source: Statistics Canada 2016 & 2021 Census

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1.3.3 Population by Municipality

Population by Regional Municipality	Population 2021	Population 2016
Cape Breton Regional Municipality (CBRM)	93,694	94,285
Halifax Regional Municipality (HRM)	440,052	403,130
Region of Queens Municipality	10,422	10,305
West Hants Regional Municipality ¹	19,498	n/a
Total Regional Municipalities	563,666	507,720

Population by Rural Municipality	Population 2021	Population 2016
Municipality of the County of Annapolis	18,834	18,255
Municipality of the County of Antigonish	15,101	14,585
Municipality of the District of Argyle	7,870	7,900
Municipality of the District of Barrington	6,523	6,645
Municipality of the District of Chester	10,693	10,310
Municipality of the District of Clare	7,678	8,020
Municipality of the County of Colchester	36,600	36,090
Municipality of the County of Cumberland	19,964	19,405
Municipality of the District of Digby	7,242	7,105
Municipality of the District of East Hants	23,734	22,455
Municipality of the District of Guysborough	4,585	4,670
Municipality of the County of Inverness	13,239	13,190
Municipality of the County of Kings	48,461	47,405
Municipality of the District of Lunenburg	25,545	24,860
Municipality of the County of Pictou	20,676	20,690
Municipality of the County of Richmond	8,509	8,460
Municipality of the District of Shelburne	4,336	4,290
Municipality of the District of St. Mary's	2,161	2,230
Municipality of the County of Victoria	6,750	6,555
Municipality of the District of West Hants ¹	n/a	15,370
Municipality of the District of Yarmouth	10,067	9,845
Total Rural Municipalities	298,568	308,335

¹ As of April 1, 2020, the Municipality of West Hants and the Town of Windsor merged and became the West Hants Regional Municipality.

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Population by Town	Population 2021	Population 2016
Town of Amherst	9,404	9,415
Town of Annapolis Royal	530	490
Town of Antigonish	4,656	4,365
Town of Berwick	2,455	2,510
Town of Bridgewater	8,790	8,535
Town of Clark's Harbour	725	760
Town of Digby	2,001	2,060
Town of Kentville	6,630	6,270
Town of Lockeport	476	530
Town of Lunenburg	2,396	2,260
Town of Mahone Bay	1,064	1,040
Town of Middleton	1,873	1,830
Town of Mulgrave	627	720
Town of New Glasgow	9,471	9,075
Town of Oxford	1,170	1,190
Town of Pictou	3,107	3,185
Town of Port Hawkesbury	3,210	3,215
Town of Shelburne	1,644	1,740
Town of Stellarton	4,007	4,210
Town of Stewiacke	1,557	1,375
Town of Trenton	2,407	2,475
Town of Truro	12,954	12,260
Town of Westville	3,540	3,625
Town of Windsor ²	n/a	3,650
Town of Wolfville	5,057	4,195
Town of Yarmouth	6,829	6,520
Total Towns	96,580	97,500

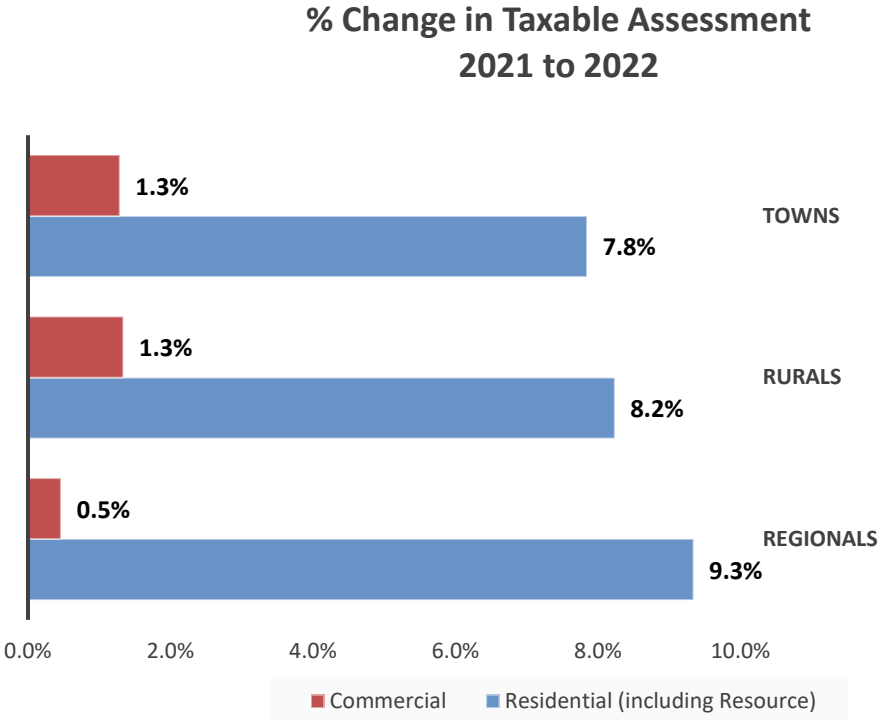
² As of April 1, 2020, the Municipality of West Hants and the Town of Windsor merged and became the West Hants Regional Municipality.

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2 Assessment Information

Assessment data provided here is obtained from the Property Valuation Services Corporation (PVSC). Two years of assessment data are presented in this report for comparative purposes.

2.1 Percentage Change in Taxable Assessment



Source: Property Valuation Services Corporation (PVSC) January Roll of 2021 and 2022

The bar graph above shows the change in both commercial and residential taxable assessments by municipality type from 2021 to 2022 Assessment Roll Year. There were historically significant increases to residential taxable assessments for all three municipality types, with Regional municipalities (HRM, CBRM, Region of Queens and West Hants Regional Municipality) recording the highest percentage increase at 9.3%, while Rural municipalities increased by 8.2% and Towns by 7.8%. All three municipality types also experienced a small increase in commercial taxable assessments.

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2.2 2021 Assessment Information

2.2.1 2021 Assessment Information by Regional and Rural Municipality

Municipality	Residential Market	Residential Cap Amount	Residential Taxable	Resource Market	Resource Cap Amount	Resource Taxable	Commercial Taxable	Total Taxable
Cape Breton Regional Municipality	5,111,882,000	919,470,400	4,192,411,600	109,215,500	10,618,200	98,597,300	653,215,900	4,944,224,800
Halifax Regional Municipality	46,047,617,700	3,357,276,600	42,690,341,100	274,154,400	19,194,100	254,960,300	8,888,435,100	51,833,736,500
Region of Queens Municipality	904,968,500	102,980,500	801,988,000	92,659,500	14,371,500	78,288,000	79,127,900	959,403,900
West Hants Regional Municipality	1,423,050,700	134,586,800	1,288,463,900	43,175,200	1,183,200	41,992,000	122,482,600	1,452,938,500
Municipality of the County of Annapolis	1,274,720,900	133,236,300	1,141,484,600	54,142,500	2,244,800	51,897,700	55,668,900	1,249,051,200
Municipality of the County of Antigonish	1,219,882,900	139,177,800	1,080,705,100	85,129,300	5,983,700	79,145,600	89,987,900	1,249,838,600
Municipality of the District of Argyle	472,237,200	21,063,400	451,173,800	37,053,400	2,200,500	34,852,900	52,132,200	538,158,900
Municipality of the District of Barrington	389,705,400	16,732,800	372,972,600	26,116,800	2,192,200	23,924,600	61,284,500	458,181,700
Municipality of the District of Chester	1,743,232,800	193,021,500	1,550,211,300	50,094,500	4,598,200	45,496,300	94,540,200	1,690,247,800
Municipality of the District of Clare	518,824,800	27,493,200	491,331,600	44,366,900	3,545,200	40,821,700	62,282,100	594,435,400
Municipality of the County of Colchester	2,460,540,300	249,268,200	2,211,272,100	72,300,800	1,989,800	70,311,000	286,751,000	2,568,334,100
Municipality of the County of Cumberland	1,524,998,200	190,535,500	1,334,462,700	48,876,100	1,712,700	47,163,400	114,251,200	1,495,877,300
Municipality of the District of Digby	427,681,800	37,046,700	390,635,100	28,116,500	1,708,900	26,407,600	47,900,500	464,943,200
Municipality of the District of East Hants	1,880,232,500	176,607,500	1,703,625,000	56,851,600	1,767,700	55,083,900	149,537,100	1,908,246,000
Municipality of the District of Guysborough	276,208,400	24,641,500	251,566,900	41,304,000	1,728,800	39,575,200	66,418,800	357,560,900
Municipality of the County of Inverness	1,011,435,800	128,357,800	883,078,000	175,230,500	12,004,000	163,226,500	106,985,700	1,153,290,200
Municipality of the County of Kings	3,553,200,800	295,190,100	3,258,010,700	148,450,700	625,400	147,825,300	381,511,900	3,787,347,900
Municipality of the District of Lunenburg	2,861,647,200	266,664,600	2,594,982,600	148,432,900	17,158,600	131,274,300	128,145,300	2,854,402,200
Municipality of the County of Pictou	1,640,570,900	248,431,700	1,392,139,200	104,504,700	10,865,600	93,639,100	176,650,800	1,662,429,100
Municipality of the County of Richmond	658,026,100	72,539,700	585,486,400	125,460,200	9,148,000	116,312,200	126,577,300	828,375,900
Municipality of the District of Shelburne	371,438,800	36,394,700	335,044,100	57,956,100	8,221,800	49,734,300	30,009,000	414,787,400
Municipality of the District of St. Mary's	154,134,400	15,163,900	138,970,500	24,421,200	1,067,400	23,353,800	25,099,500	187,423,800
Municipality of the County of Victoria	648,609,400	78,036,300	570,573,100	98,897,100	7,672,800	91,224,300	66,959,800	728,757,200
Municipality of the District of Yarmouth	707,665,900	34,089,000	673,576,900	41,263,400	1,745,700	39,517,700	37,738,400	750,833,000
Total Regional and Rural Municipalities	77,282,513,400	6,898,006,500	70,384,506,900	1,988,173,800	143,548,800	1,844,625,000	11,903,693,600	84,132,825,500

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2.2.1 2021 Assessment Information by Regional and Rural Municipality (continued)

Municipality	Residential Exempt	Commercial Exempt	Resource Exempt	Total Exempt	Total Assessment	Non-Profit Taxable Acres	Commercial Taxable Acres	Resource Taxable Acres
Cape Breton Regional Municipality	59,867,200	890,712,700	19,658,800	970,238,700	5,914,463,500	452	-	151,023
Halifax Regional Municipality	501,661,200	5,966,878,500	135,686,900	6,604,226,600	58,437,963,100	580	216,920	152,205
Region of Queens Municipality	6,706,100	114,559,700	29,770,900	151,036,700	1,110,440,600	229	670	119,267
West Hants Regional Municipality	9,587,400	126,128,200	1,631,900	137,347,500	1,590,286,000	177	49,788	92,796
Municipality of the County of Annapolis	1,889,600	92,539,000	19,645,900	114,074,500	1,363,125,700	153	24,326	223,612
Municipality of the County of Antigonish	4,285,800	110,198,500	7,126,900	121,611,200	1,371,449,800	141	8,367	155,685
Municipality of the District of Argyle	389,100	69,376,700	3,172,500	72,938,300	611,097,200	-	81	42,949
Municipality of the District of Barrington	1,351,800	48,975,900	5,576,300	55,904,000	514,085,700	-	3,165	14,248
Municipality of the District of Chester	1,702,200	82,317,300	6,982,900	91,002,400	1,781,250,200	130	19,898	107,854
Municipality of the District of Clare	7,655,700	72,971,100	539,300	81,166,100	675,601,500	-	20,620	99,913
Municipality of the County of Colchester	12,280,100	297,617,700	6,827,400	316,725,200	2,885,059,300	9	187,942	337,519
Municipality of the County of Cumberland	21,446,200	203,769,000	6,807,300	232,022,500	1,727,899,800	663	232,208	402,549
Municipality of the District of Digby	12,824,000	72,139,100	7,848,400	92,811,500	557,754,700	50	83,575	90,518
Municipality of the District of East Hants	1,111,700	106,707,100	4,658,300	112,477,100	2,020,723,100	-	56,465	170,937
Municipality of the District of Guysborough	1,996,900	52,291,300	7,966,200	62,254,400	419,815,300	-	635	114,344
Municipality of the County of Inverness	4,253,500	130,725,700	11,097,700	146,076,900	1,299,367,100	90	-	163,145
Municipality of the County of Kings	59,770,700	400,570,500	6,190,600	466,531,800	4,253,879,700	274	49,191	198,795
Municipality of the District of Lunenburg	3,682,800	113,200,400	15,314,300	132,197,500	2,986,599,700	-	1,303	241,077
Municipality of the County of Pictou	10,791,800	177,846,000	6,873,400	195,511,200	1,857,940,300	160	101,008	282,826
Municipality of the County of Richmond	1,456,600	162,944,500	4,334,500	168,735,600	997,111,500	9	187	48,318
Municipality of the District of Shelburne	1,131,500	36,794,700	4,163,400	42,089,600	456,877,000	-	1,832	51,187
Municipality of the District of St. Mary's	2,139,400	18,997,700	2,365,700	23,502,800	210,926,600	-	71,718	55,237
Municipality of the County of Victoria	5,173,800	150,221,900	5,480,800	160,876,500	889,633,700	-	-	49,921
Municipality of the District of Yarmouth	278,400	56,315,300	2,512,200	59,105,900	809,938,900	-	1,432	63,120
Total Regional and Rural Municipalities	733,433,500	9,554,798,500	322,232,500	10,610,464,500	94,743,290,000	3,117	1,131,331	3,429,045

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2.2.2 2021 Assessment Information by Town and Overall Total for All Municipalities

Municipality	Residential Market	Residential Cap Amount	Residential Taxable	Resource Market	Resource Cap Amount	Resource Taxable	Commercial Taxable	Total Taxable
Town of Amherst	422,233,500	23,079,100	399,154,400	1,437,500	33,400	1,404,100	132,536,100	533,094,600
Town of Annapolis Royal	50,239,400	2,144,100	48,095,300	256,000	17,100	238,900	11,239,400	59,573,600
Town of Antigonish	345,528,500	21,104,200	324,424,300	705,600	2,400	703,200	72,141,900	397,269,400
Town of Berwick	151,585,200	9,083,600	142,501,600	1,060,400	3,900	1,056,500	25,537,000	169,095,100
Town of Bridgewater	556,833,300	24,124,900	532,708,400	3,774,100	887,500	2,886,600	166,078,400	701,673,400
Town of Clark's Harbour	31,881,300	1,396,700	30,484,600	1,095,700	33,000	1,062,700	7,904,100	39,451,400
Town of Digby	93,350,500	2,395,800	90,954,700	523,100	23,500	499,600	25,062,200	116,516,500
Town of Kentville	470,833,600	21,435,600	449,398,000	3,303,000	75,900	3,227,100	95,045,300	547,670,400
Town of Lockeport	29,389,800	3,689,800	25,700,000	902,100	114,700	787,400	7,355,200	33,842,600
Town of Lunenburg	266,921,500	21,229,500	245,692,000	880,300	119,300	761,000	46,406,500	292,859,500
Town of Mahone Bay	137,446,300	8,845,000	128,601,300	1,731,200	263,800	1,467,400	20,608,100	150,676,800
Town of Middleton	99,941,900	5,580,300	94,361,600	222,600	2,400	220,200	18,949,200	113,531,000
Town of Mulgrave	26,396,200	981,500	25,414,700	1,578,600	11,200	1,567,400	22,813,500	49,795,600
Town of New Glasgow	467,910,200	14,952,200	452,958,000	2,433,600	157,400	2,276,200	132,222,400	587,456,600
Town of Oxford	48,401,100	1,074,700	47,326,400	635,900	3,800	632,100	27,497,800	75,456,300
Town of Pictou	140,416,000	4,149,900	136,266,100	1,517,200	29,100	1,488,100	28,858,900	166,613,100
Town of Port Hawkesbury	149,371,900	3,902,800	145,469,100	1,352,600	5,400	1,347,200	51,083,800	197,900,100
Town of Shelburne	82,223,300	6,343,200	75,880,100	1,324,000	109,500	1,214,500	18,977,900	96,072,500
Town of Stellarton	196,027,000	13,188,600	182,838,400	766,700	9,900	756,800	84,317,400	267,912,600
Town of Stewiacke	87,038,600	5,330,600	81,708,000	1,320,400	33,800	1,286,600	10,933,000	93,927,600
Town of Trenton	93,044,600	5,635,000	87,409,600	1,085,200	112,700	972,500	4,254,400	92,636,500
Town of Truro	679,425,900	31,543,200	647,882,700	1,100,400	8,200	1,092,200	227,009,200	875,984,100
Town of Westville	138,929,700	7,457,800	131,471,900	3,367,000	96,100	3,270,900	10,409,900	145,152,700
Town of Wolfville	455,935,200	15,546,800	440,388,400	938,700	24,800	913,900	35,623,600	476,925,900
Town of Yarmouth	299,946,700	5,111,300	294,835,400	721,100	18,000	703,100	132,230,400	427,768,900
Total Towns	5,521,251,200	259,326,200	5,261,925,000	34,033,000	2,196,800	31,836,200	1,415,095,600	6,708,856,800
GRAND TOTAL	82,803,764,600	7,157,332,700	75,646,431,900	2,022,206,800	145,745,600	1,876,461,200	13,318,789,200	90,841,682,300

Municipal Statistics Annual Report

2.2.2 2021 Assessment Information by Town and Overall Total for All Municipalities (continued)

Municipality	Residential Exempt	Commercial Exempt	Resource Exempt	Total Exempt	Total Assessment	Non-Profit Taxable Acres	Commercial Taxable Acres	Resource Taxable Acres
Town of Amherst	708,300	59,700,700	306,500	60,715,500	593,810,100	-	-	60
Town of Annapolis Royal	-	38,564,600	40,800	38,605,400	98,179,000	40	-	-
Town of Antigonish	91,907,300	258,332,800	166,200	350,406,300	747,675,700	-	-	-
Town of Berwick	30,000	32,051,700	412,200	32,493,900	201,589,000	-	-	5
Town of Bridgewater	2,606,400	140,165,400	361,700	143,133,500	844,806,900	-	-	39
Town of Clark's Harbour	67,000	10,538,000	40,000	10,645,000	50,096,400	-	-	-
Town of Digby	226,300	39,114,700	196,500	39,537,500	156,054,000	-	-	-
Town of Kentville	327,600	54,031,800	1,085,100	55,444,500	603,114,900	-	-	337
Town of Lockeport	191,500	9,361,300	597,800	10,150,600	43,993,200	-	-	-
Town of Lunenburg	255,500	55,870,700	-	56,126,200	348,985,700	-	-	-
Town of Mahone Bay	18,300	16,038,100	69,300	16,125,700	166,802,500	-	-	-
Town of Middleton	180,800	53,985,700	356,900	54,523,400	168,054,400	-	-	98
Town of Mulgrave	202,200	12,010,000	76,800	12,289,000	62,084,600	-	-	1,104
Town of New Glasgow	191,500	103,036,300	1,492,900	104,720,700	692,177,300	-	-	-
Town of Oxford	301,700	16,111,100	27,300	16,440,100	91,896,400	-	-	716
Town of Pictou	969,900	39,412,300	331,200	40,713,400	207,326,500	-	-	301
Town of Port Hawkesbury	5,269,500	85,171,300	2,114,000	92,554,800	290,454,900	-	-	250
Town of Shelburne	359,900	15,969,200	507,200	16,836,300	112,908,800	-	-	93
Town of Stellarton	333,400	55,370,700	851,900	56,556,000	324,468,600	-	-	-
Town of Stewiacke	173,100	9,910,100	79,000	10,162,200	104,089,800	-	297	1,119
Town of Trenton	130,700	75,415,900	706,400	76,253,000	168,889,500	-	-	9
Town of Truro	7,463,300	321,299,100	2,614,000	331,376,400	1,207,360,500	162	484	989
Town of Westville	374,100	12,973,300	492,500	13,839,900	158,992,600	-	-	404
Town of Wolfville	66,158,000	168,622,100	800,700	235,580,800	712,506,700	-	-	-
Town of Yarmouth	16,681,300	176,582,500	407,800	193,671,600	621,440,500	-	-	45
Total Towns	195,127,600	1,859,639,400	14,134,700	2,068,901,700	8,777,758,500	202	781	5,569
GRAND TOTAL	928,561,100	11,414,437,900	336,367,200	12,679,366,200	103,521,048,500	3,319	1,132,112	3,434,614

Municipal Statistics Annual Report

2.3 2022 Assessment Information

2.3.1 2022 Assessment Information by Regional and Rural Municipality

Municipality	Residential Market	Residential Cap Amount	Residential Taxable	Resource Market	Resource Cap Amount	Resource Taxable	Commercial Taxable	Total Taxable
Cape Breton Regional Municipality	5,447,026,200	939,788,800	4,507,237,400	112,340,900	10,446,700	101,894,200	659,961,300	11,778,695,500
Halifax Regional Municipality	52,364,762,400	5,566,219,400	46,798,543,000	279,594,000	18,193,800	261,400,200	8,930,208,400	114,218,921,200
Region of Queens Municipality	967,554,200	97,614,200	869,940,000	89,957,700	15,154,500	74,803,200	76,379,400	2,191,403,200
West Hants Regional Municipality	1,563,368,700	161,066,600	1,402,302,100	49,743,800	1,454,600	48,289,200	121,860,200	3,348,085,200
Municipality of the County of Annapolis	1,407,624,300	169,160,900	1,238,463,400	61,823,200	3,918,500	57,904,700	58,708,900	2,997,603,900
Municipality of the County of Antigonish	1,332,928,800	157,545,300	1,175,383,500	89,138,000	5,540,900	83,597,100	98,595,300	2,942,728,900
Municipality of the District of Argyle	512,522,600	30,775,000	481,747,600	38,517,500	2,248,400	36,269,100	54,244,300	1,156,324,500
Municipality of the District of Barrington	407,090,600	13,608,000	393,482,600	26,524,600	1,942,600	24,582,000	67,138,900	934,369,300
Municipality of the District of Chester	1,933,843,900	240,379,000	1,693,464,900	52,999,800	4,790,600	48,209,200	99,202,400	4,072,889,800
Municipality of the District of Clare	566,512,300	37,463,800	529,048,500	47,494,600	3,717,900	43,776,700	64,024,500	1,292,038,300
Municipality of the County of Colchester	2,668,924,400	280,055,200	2,388,869,200	77,459,600	1,971,500	75,488,100	289,161,900	5,781,929,900
Municipality of the County of Cumberland	1,657,883,200	211,724,500	1,446,158,700	51,789,700	1,622,200	50,167,500	117,046,300	3,536,392,100
Municipality of the District of Digby	476,614,700	50,479,000	426,135,700	32,724,100	3,408,900	29,315,200	50,328,400	1,069,006,000
Municipality of the District of East Hants	2,124,051,500	247,719,600	1,876,331,900	59,099,000	2,248,200	56,850,800	145,628,500	4,511,929,500
Municipality of the District of Guysborough	291,313,700	22,602,900	268,710,800	41,881,900	1,576,000	40,305,900	65,923,800	732,315,000
Municipality of the County of Inverness	1,087,250,800	132,181,600	955,069,200	182,573,300	11,151,100	171,422,200	104,244,400	2,643,892,600
Municipality of the County of Kings	3,915,949,700	377,759,900	3,538,189,800	159,479,700	1,517,800	157,961,900	387,302,000	8,538,160,800
Municipality of the District of Lunenburg	3,172,726,400	349,648,200	2,823,078,200	159,828,000	16,929,600	142,898,400	130,374,200	6,795,483,000
Municipality of the County of Pictou	1,743,186,800	244,713,300	1,498,473,500	111,516,100	10,620,000	100,896,100	176,858,000	3,886,263,800
Municipality of the County of Richmond	698,686,300	71,438,600	627,247,700	129,595,200	8,399,100	121,196,100	119,117,500	1,775,680,500
Municipality of the District of Shelburne	397,412,700	36,755,600	360,657,100	59,965,700	8,860,000	51,105,700	31,265,400	946,022,200
Municipality of the District of St. Mary's	161,312,600	13,965,900	147,346,700	26,706,500	985,900	25,720,600	25,200,100	401,238,300
Municipality of the County of Victoria	686,546,600	77,435,800	609,110,800	101,275,000	6,321,300	94,953,700	65,879,100	1,641,522,300
Municipality of the District of Yarmouth	775,656,100	48,162,600	727,493,500	42,604,600	1,934,400	40,670,200	39,098,400	1,675,619,800
Total Regional and Rural Municipalities	86,360,749,500	9,578,263,700	76,782,485,800	2,084,632,500	144,954,500	1,939,678,000	11,977,751,600	188,868,515,600

Municipal Statistics Annual Report

2.3.1 2022 Assessment Information by Regional and Rural Municipality (continued)

Municipality	Residential Exempt	Commercial Exempt	Resource Exempt	Total Exempt	Total Assessment	Non-Profit Taxable Acres	Commercial Taxable Acres	Resource Taxable Acres
Cape Breton Regional Municipality	60,157,600	925,347,400	19,767,100	1,005,272,100	12,783,967,600	452	-	9,471
Halifax Regional Municipality	537,582,300	6,109,601,900	138,388,400	6,785,572,600	121,004,493,800	580	216,891	19,090
Region of Queens Municipality	7,162,100	117,847,800	30,078,700	155,088,600	2,346,491,800	229	670	3,816
West Hants Regional Municipality	9,779,800	125,004,900	1,784,000	136,568,700	3,484,653,900	177	49,788	27,456
Municipality of the County of Annapolis	2,124,400	95,613,100	19,921,600	117,659,100	3,115,263,000	153	24,245	42,118
Municipality of the County of Antigonish	4,133,900	108,708,500	7,475,200	120,317,600	3,063,046,500	141	8,276	35,774
Municipality of the District of Argyle	364,200	70,018,700	3,388,400	73,771,300	1,230,095,800	-	81	1,695
Municipality of the District of Barrington	1,372,200	48,894,400	5,975,100	56,241,700	990,611,000	-	3,304	1,379
Municipality of the District of Chester	1,812,300	80,629,500	7,370,900	89,812,700	4,162,702,500	130	19,898	2,134
Municipality of the District of Clare	7,678,600	72,713,700	733,300	81,125,600	1,373,163,900	-	19,575	4,031
Municipality of the County of Colchester	12,656,100	309,594,500	7,113,100	329,363,700	6,111,293,600	119	187,866	79,074
Municipality of the County of Cumberland	21,785,300	203,624,100	7,190,000	232,599,400	3,768,991,500	663	232,208	96,258
Municipality of the District of Digby	13,255,400	71,831,000	8,142,300	93,228,700	1,162,234,700	50	82,351	4,913
Municipality of the District of East Hants	1,164,900	121,395,900	4,821,100	127,381,900	4,639,311,400	-	56,465	36,450
Municipality of the District of Guysborough	2,051,400	55,697,400	7,998,700	65,747,500	798,062,500	-	635	3,910
Municipality of the County of Inverness	4,395,300	131,195,900	13,243,700	148,834,900	2,792,727,500	90	-	27,037
Municipality of the County of Kings	60,531,300	413,070,800	6,590,200	480,192,300	9,018,353,100	274	49,165	97,915
Municipality of the District of Lunenburg	3,867,100	113,382,400	16,112,200	133,361,700	6,928,844,700	-	1,289	15,900
Municipality of the County of Pictou	10,951,500	177,735,000	7,106,500	195,793,000	4,082,056,800	160	100,978	48,831
Municipality of the County of Richmond	1,498,300	159,836,700	4,356,900	165,691,900	1,941,372,400	9	187	2,052
Municipality of the District of Shelburne	1,169,700	36,514,500	5,092,300	42,776,500	988,798,700	-	983	762
Municipality of the District of St. Mary's	2,205,100	19,109,300	2,505,000	23,819,400	425,057,700	-	71,718	3,056
Municipality of the County of Victoria	5,409,700	159,621,800	5,540,300	170,571,800	1,812,094,100	-	-	4,313
Municipality of the District of Yarmouth	288,200	56,279,700	2,745,600	59,313,500	1,734,933,300	-	602	6,599
Total Regional and Rural Municipalities	773,396,700	9,783,268,900	333,440,600	10,890,106,200	199,758,621,800	3,227	1,127,175	574,034

Municipal Statistics Annual Report

2.3.2 2022 Assessment Information by Town and Overall Total for All Municipalities

Municipality	Residential Market	Residential Cap Amount	Residential Taxable	Resource Market	Resource Cap Amount	Resource Taxable	Commercial Taxable	Total Taxable
Town of Amherst	435,428,200	16,667,100	418,761,100	1,332,200	32,000	1,300,200	133,228,000	1,006,748,800
Town of Annapolis Royal	56,787,600	5,080,300	51,707,300	303,400	51,200	252,200	11,321,600	125,503,600
Town of Antigonish	366,347,200	21,116,100	345,231,100	706,900	2,600	704,300	71,056,800	805,165,000
Town of Berwick	168,544,000	11,985,300	156,558,700	1,206,400	22,000	1,184,400	25,891,400	365,392,200
Town of Bridgewater	613,695,100	26,168,300	587,526,800	5,214,400	612,100	4,602,300	167,508,900	1,405,327,900
Town of Clark's Harbour	33,158,600	1,191,500	31,967,100	1,140,200	30,700	1,109,500	8,276,000	76,873,600
Town of Digby	100,530,800	3,069,400	97,461,400	459,600	19,900	439,700	25,429,400	227,410,200
Town of Kentville	527,976,700	31,202,500	496,774,200	3,551,000	127,900	3,423,100	98,831,600	1,161,887,000
Town of Lockeport	34,176,500	5,569,900	28,606,600	978,600	88,200	890,400	7,447,400	77,757,600
Town of Lunenburg	317,380,100	43,299,800	274,080,300	807,900	232,900	575,000	49,705,300	686,081,300
Town of Mahone Bay	166,096,700	18,072,800	148,023,900	1,835,600	325,200	1,510,400	20,394,100	356,258,700
Town of Middleton	108,392,400	8,554,600	99,837,800	233,600	6,100	227,500	19,000,800	236,252,800
Town of Mulgrave	27,788,300	1,113,900	26,674,400	1,598,700	9,500	1,589,200	22,799,700	81,573,700
Town of New Glasgow	499,088,000	16,584,100	482,503,900	2,455,100	103,800	2,351,300	137,031,800	1,140,118,000
Town of Oxford	49,605,200	672,300	48,932,900	685,000	2,900	682,100	27,666,700	128,247,100
Town of Pictou	152,381,100	6,045,200	146,335,900	1,572,000	28,100	1,543,900	28,941,900	336,848,100
Town of Port Hawkesbury	152,748,100	2,682,500	150,065,600	1,331,000	7,000	1,324,000	51,071,900	359,230,100
Town of Shelburne	87,121,100	6,567,400	80,553,700	1,338,300	127,000	1,211,300	18,867,000	195,785,800
Town of Stellarton	205,906,200	12,090,900	193,815,300	737,400	7,200	730,200	81,039,800	494,327,000
Town of Stewiacke	98,949,000	8,821,300	90,127,700	1,499,300	38,100	1,461,200	11,503,000	212,399,600
Town of Trenton	98,982,200	6,185,300	92,796,900	1,081,100	89,300	991,800	4,236,200	204,362,800
Town of Truro	735,720,400	36,934,100	698,786,300	1,203,100	6,700	1,196,400	231,284,300	1,705,131,300
Town of Westville	147,018,400	7,913,200	139,105,200	2,380,100	78,000	2,302,100	10,609,100	309,406,100
Town of Wolfville	517,088,000	38,019,200	479,068,800	996,000	30,700	965,300	37,660,200	1,073,828,200
Town of Yarmouth	316,911,400	6,565,300	310,346,100	749,300	17,200	732,100	132,516,900	767,838,300
Total Towns	6,017,821,300	342,172,300	5,675,649,000	35,396,200	2,096,300	33,299,900	1,433,319,800	13,539,754,800
GRAND TOTAL	92,378,570,800	9,920,436,000	82,458,134,800	2,120,028,700	147,050,800	1,972,977,900	13,411,071,400	202,408,270,400

Municipal Statistics Annual Report

2.3.2 2022 Assessment Information by Town and Overall Total for All Municipalities (continued)

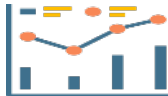
Municipality	Residential Exempt	Commercial Exempt	Resource Exempt	Total Exempt	Total Assessment	Non-Profit Taxable Acres	Commercial Taxable Acres	Resource Taxable Acres
Town of Amherst	708,600	59,004,800	306,600	60,020,000	12,783,967,600	-	-	327
Town of Annapolis Royal	-	37,612,500	46,800	37,659,300	121,004,493,800	40	-	8
Town of Antigonish	87,456,900	258,971,400	166,200	346,594,500	2,346,491,800	-	-	92
Town of Berwick	30,000	32,382,600	452,600	32,865,200	3,484,653,900	-	-	431
Town of Bridgewater	2,691,200	140,093,900	359,700	143,144,800	3,115,263,000	-	-	78
Town of Clark's Harbour	69,200	10,590,800	40,000	10,700,000	3,063,046,500	-	-	-
Town of Digby	229,700	38,821,200	216,300	39,267,200	1,230,095,800	-	-	-
Town of Kentville	420,000	53,027,500	1,169,800	54,617,300	990,611,000	-	-	165
Town of Lockeport	204,600	9,324,500	676,600	10,205,700	4,162,702,500	-	-	-
Town of Lunenburg	299,700	54,624,800	-	54,924,500	1,373,163,900	-	-	34
Town of Mahone Bay	20,000	17,361,600	69,300	17,450,900	6,111,293,600	-	-	23
Town of Middleton	209,000	53,922,800	357,600	54,489,400	3,768,991,500	-	-	267
Town of Mulgrave	163,400	11,746,400	82,300	11,992,100	1,162,234,700	-	-	-
Town of New Glasgow	191,500	102,711,500	1,504,900	104,407,900	4,639,311,400	-	-	-
Town of Oxford	302,800	16,097,200	27,300	16,427,300	798,062,500	-	-	850
Town of Pictou	983,900	39,482,300	308,600	40,774,800	2,792,727,500	-	-	43
Town of Port Hawkesbury	6,327,000	84,528,700	2,114,000	92,969,700	9,018,353,100	-	-	-
Town of Shelburne	374,500	15,985,600	507,700	16,867,800	6,928,844,700	-	-	-
Town of Stellarton	319,900	52,907,000	859,600	54,086,500	4,082,056,800	-	-	30
Town of Stewiacke	183,100	10,166,100	79,000	10,428,200	1,941,372,400	-	297	1,040
Town of Trenton	164,200	75,501,500	706,600	76,372,300	988,798,700	-	-	-
Town of Truro	7,237,300	325,899,800	2,782,000	335,919,100	425,057,700	162	484	300
Town of Westville	395,400	12,994,800	492,500	13,882,700	1,812,094,100	-	-	58
Town of Wolfville	66,671,000	169,813,700	930,000	237,414,700	1,734,933,300	-	-	369
Town of Yarmouth	16,780,900	175,183,400	407,800	192,372,100	199,758,621,800	-	-	74
Total Towns	192,433,800	1,858,756,400	14,663,800	2,065,854,000	399,517,243,600	202	781	4,189
GRAND TOTAL	965,830,500	11,642,025,300	348,104,400	12,955,960,200	599,275,865,400	3,429	1,127,956	578,223

Municipal Statistics Annual Report

3 Municipal Financial Information

3.1 Methodology and Approach

The annual report complies with the Financial Reporting and Accounting Manual and meets the Public-Sector Accounting Board (PSAB) standards.



Comparability

The financial information in this Annual Report is extracted directly from the Financial Information Return (FIR). The FIR is prepared and compiled in a uniform manner. The consistent format allows for comparisons between Nova Scotia's municipalities, and between municipal units in other provinces.



Consistency

We recognize the wish to compare 2021-2022 with prior statistical information. Thus, the statistical data is collected in a uniform manner that is consistent year to year.

Please note the financial information in Section 3 are based on the consolidated financial statements, which was not available prior to 2015-16 year.



Electronic Access

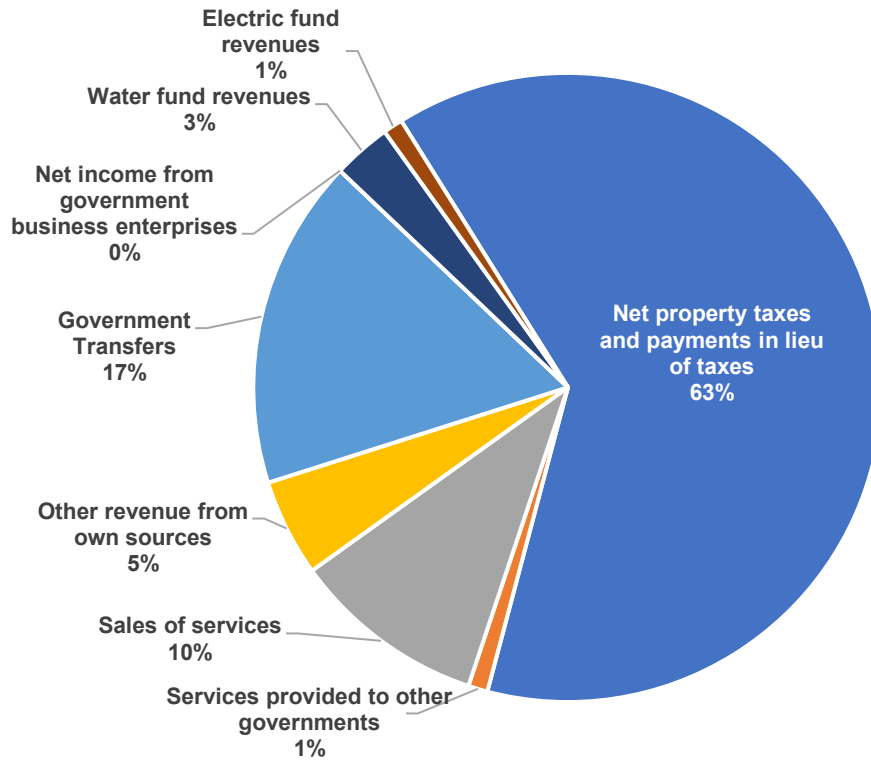
Nova Scotia's Open Data portal located at data.novascotia.ca, contains municipal financial data that can be easily exported into an excel format.

Please refer to Appendix B for a detailed list.

Municipal Statistics Annual Report

3.2 Municipal Financial Information: 2021-2022 Consolidated Revenue

3.2.1 Consolidated Revenue by Source for All Municipalities



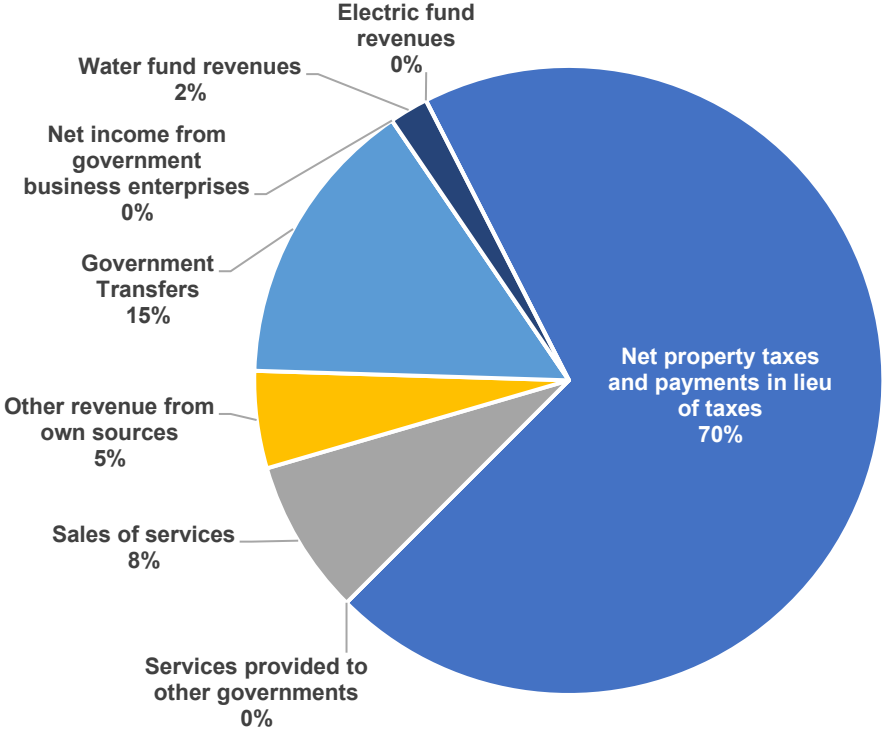
Revenue by Source for All Municipalities*	Revenue (\$ in millions)
Net property taxes and payments in lieu of taxes	1,299
Services provided to other governments	23
Sales of services	208
Other revenue from own sources	104
Government Transfers	338
Net income from government business enterprises	6
Water fund revenues	61
Electric fund revenues	24
Total	\$2,063

Consolidated Revenue Source: Financial Information Return (FIR) for the year ended March 31, 2022

* 2021-22 Financial Information for the Town of Mahone Bay is excluded due to outstanding Financial Information Return.

Municipal Statistics Annual Report

3.2.2 Consolidated Revenue by Source for All Regional Municipalities

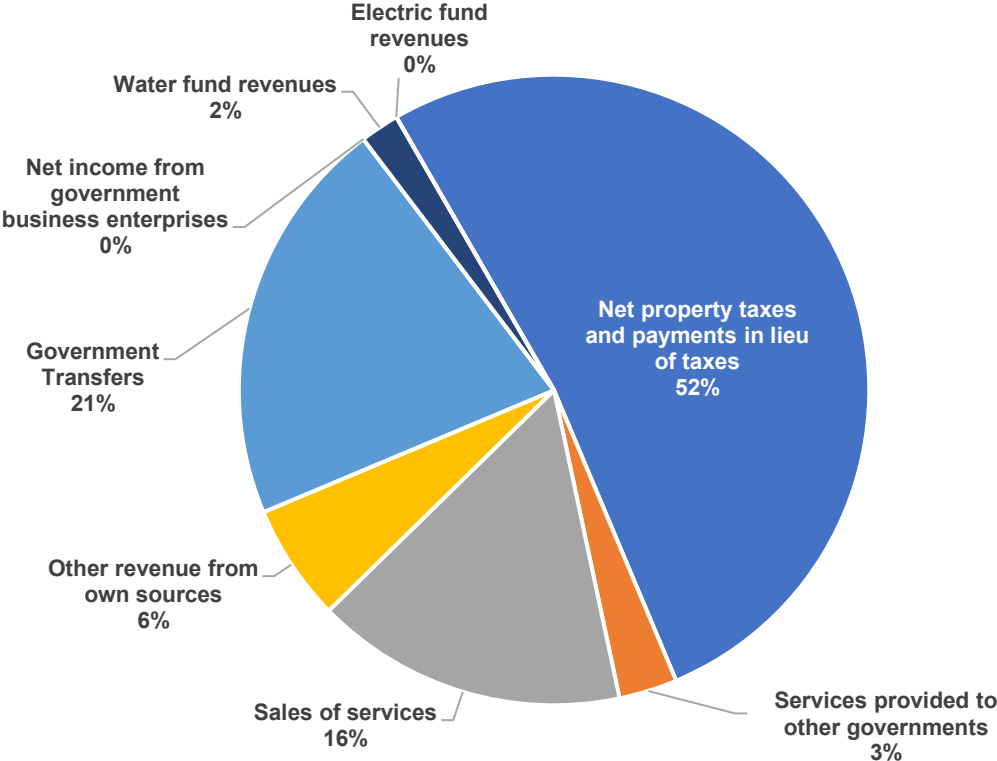


Revenue by Source for All Regional Municipalities	Revenue (\$ in millions)
Net property taxes and payments in lieu of taxes	893
Services provided to other governments	4
Sales of services	93
Other revenue from own sources	67
Government Transfers	184
Net income from government business enterprises	5
Water fund revenues	25
Electric fund revenues	0
Total	\$1,270

Consolidated Revenue Source: Financial Information Return (FIR) for the year ended March 31, 2022

Municipal Statistics Annual Report

3.2.3 Consolidated Revenue by Source for All Rural Municipalities

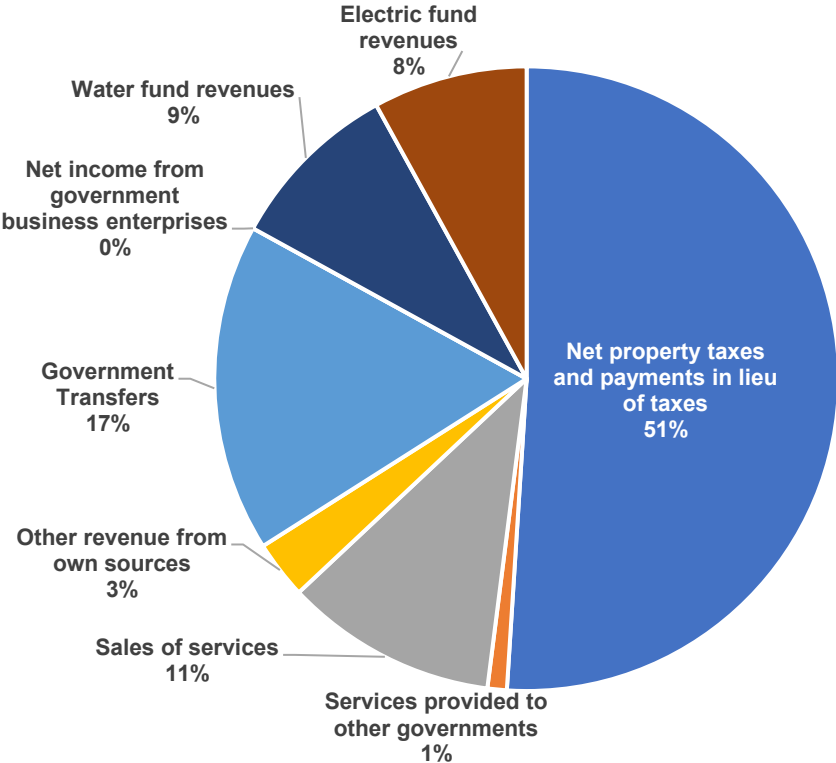


Revenue by Source for All Rural Municipalities	Revenue (\$ in millions)
Net property taxes and payments in lieu of taxes	254
Services provided to other governments	16
Sales of services	81
Other revenue from own sources	28
Government Transfers	102
Net income from government business enterprises	0
Water fund revenues	11
Electric fund revenues	0
Total	\$491

Consolidated Revenue Source: Financial Information Return (FIR) for the year ended March 31, 2022

Municipal Statistics Annual Report

3.2.4 Consolidated Revenue by Source for All Towns



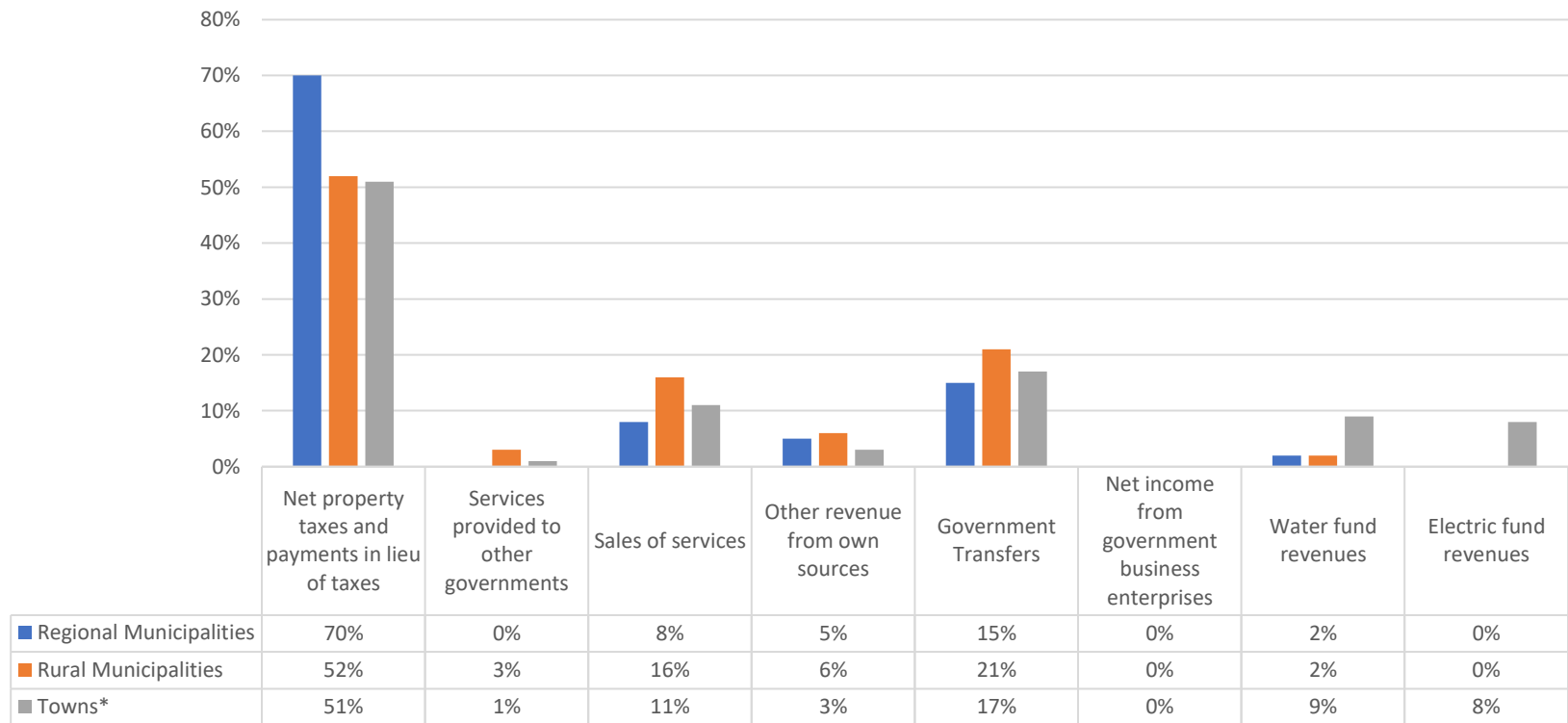
Revenue by Source for All Towns	Revenue (\$ in millions)
Net property taxes and payments in lieu of taxes	153
Services provided to other governments	4
Sales of services	34
Other revenue from own sources	9
Government Transfers	52
Net income from government business enterprises	1
Water fund revenues	25
Electric fund revenues	24
Total	\$302

Consolidated Revenue Source: Financial Information Return (FIR) for the year ended March 31, 2022

* 2021-22 Financial Information for the Town of Mahone Bay is excluded due to outstanding Financial Information Return.

Municipal Statistics Annual Report

3.2.5 Consolidated Revenue by Source: Percentage Comparison



* 2021-22 Financial Information for the Town of Mahone Bay is excluded due to outstanding Financial Information Return.

Municipal Statistics Annual Report

3.2.6 Consolidated Revenue by Source by Regional and Rural Municipality

For the year ending March 31, 2022

Municipality	Net Property Taxes and Payments in lieu of Taxes	Grants in lieu of Taxes	Services Provided to Other Governments	Sales of Services	Other Revenue From Own Sources	Unconditional Transfers From Other Governments	Conditional Transfers From Other Governments	Net Income From Government Business Enterprises	Water Fund Revenues	Electric Fund Revenues	Total Revenue
Cape Breton Regional Municipality	99,403,136	6,547,217	801,142	5,400,013	8,566,628	34,216,740	50,766,606	0	20,119,683	0	225,821,165
Halifax Regional Municipality	715,060,000	40,208,000	0	83,974,000	55,421,000	11,600,000	78,959,000	4,687,000	0	0	989,909,000
Region of Queens Municipality	11,669,651	313,884	2,133,526	2,771,313	1,296,615	3,322,383	1,595,110	0	729,351	0	23,831,833
West Hants Regional Municipality	19,305,195	249,463	694,578	980,745	1,907,280	1,535,454	2,002,067	0	3,712,132	0	30,386,914
Municipality of the County of Annapolis	14,795,272	351,702	0	332,410	656,820	1,323,224	7,155,397	0	1,356,862	0	25,971,688
Municipality of the County of Antigonish	10,296,123	214,668	0	1,426,987	731,574	51,787	1,450,651	0	1,078,752	0	15,250,542
Municipality of the District of Argyle	5,730,561	151,167	101,565	65,737	1,656,523	344,976	1,087,942	0	0	0	9,138,471
Municipality of the District of Barrington	5,898,597	147,867	135,730	358,837	350,578	355,126	930,939	0	0	0	8,177,674
Municipality of the District of Chester	13,993,596	165,840	3,921,779	828,019	1,833,705	142,246	1,463,372	0	0	0	22,348,557
Municipality of the District of Clare	5,430,086	141,437	366,475	56,097	663,085	476,683	3,367,849	0	0	0	10,501,712
Municipality of the County of Colchester	26,389,732	757,867	1,483,201	2,930,287	5,334,442	1,326,279	6,779,522	0	787,099	0	45,788,429
Municipality of the County of Cumberland	20,548,230	2,342,772	30,988	21,693,804	999,338	3,183,147	2,786,800	0	1,589,724	0	53,174,803
Municipality of the District of Digby	5,738,828	150,224	87,715	107,546	539,416	1,396,664	702,266	0	0	0	8,722,659
Municipality of the District of East Hants	24,348,812	220,453	0	2,952,946	5,178,103	253,891	4,348,123	0	2,290,632	0	39,592,960
Municipality of the District of Guysborough	4,175,598	280,961	5,337,418	4,406,969	540,768	396,978	1,262,069	0	344,965	0	16,745,726
Municipality of the County of Inverness	11,540,971	402,859	317,236	18,311,887	381,331	901,628	2,589,766	0	848,523	0	35,294,201
Municipality of the County of Kings	28,915,000	2,902,000	3,316,500	3,787,000	2,348,700	791,100	38,587,300	0	1,084,700	0	81,732,300
Municipality of the District of Lunenburg	19,880,041	250,619	60,124	63,017	2,427,289	95,420	4,286,803	0	0	0	27,063,313
Municipality of the County of Pictou	15,801,742	263,938	414	205,838	463,947	589,822	3,493,205	0	410,792	0	21,229,698
Municipality of the County of Richmond	7,617,115	142,046	0	9,980,384	662,311	1,824,845	1,037,402	0	675,996	0	21,940,099
Municipality of the District of Shelburne	4,875,165	236,575	315,221	465,065	328,117	170,238	509,707	0	0	0	6,900,088
Municipality of the District of St. Mary's	2,115,118	160,022	0	0	146,639	369,671	284,223	0	152,445	0	3,228,118
Municipality of the County of Victoria	7,177,586	574,945	29,516	12,788,853	273,149	1,578,531	1,978,869	0	615,615	0	25,017,064
Municipality of the District of Yarmouth	8,547,268	36,618	311,000	185,716	2,193,601	943,639	1,120,999	0	0	0	13,338,841
Total Regional & Rural Municipalities	1,089,253,423	57,213,144	19,444,128	174,073,470	94,900,959	67,190,472	218,545,987	4,687,000	35,797,271	0	1,761,105,855

Municipal Statistics Annual Report

3.2.7 Consolidated Revenue by Source by Town and Overall Total for All Municipalities

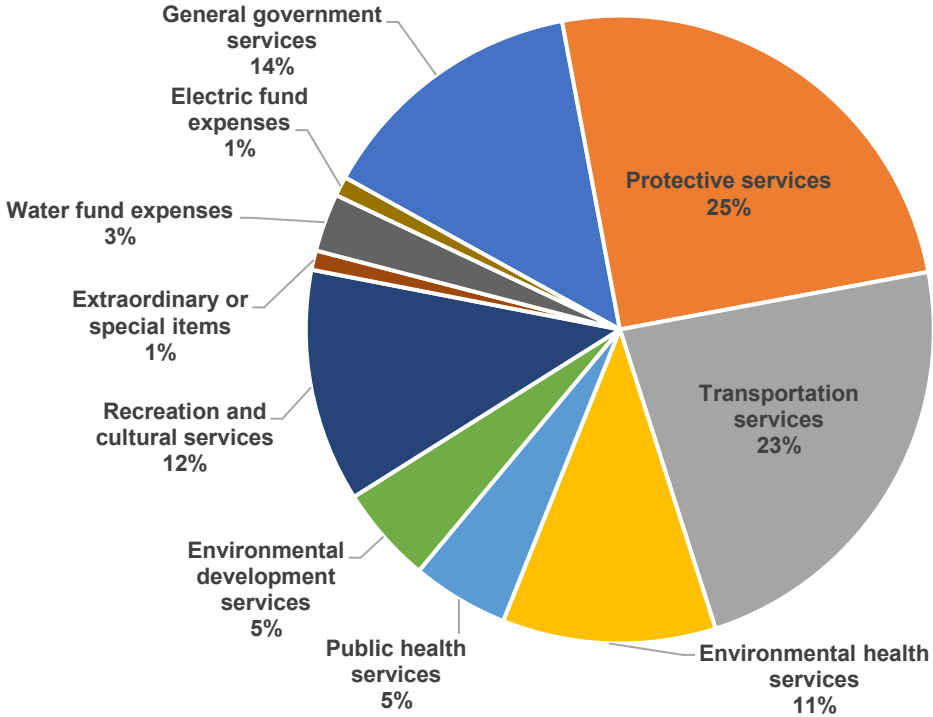
For the year ending March 31, 2022

Municipality	Net Property Taxes and Payments in lieu of Taxes	Grants in lieu of Taxes	Services Provided to Other Governments	Sales of Services	Other Revenue From Own Sources	Unconditional Transfers From Other Governments	Conditional Transfers From Other Governments	Net Income From Government Business Enterprises	Water Fund Revenues	Electric Fund Revenues	Total Revenue
Town of Amherst	13,242,732	290,070	198,565	1,563,736	596,013	2,577,531	2,115,511	0	1,575,706	0	22,159,864
Town of Annapolis Royal	1,184,439	56,836	0	169,962	64,746	764,078	112,604	0	366,826	0	2,719,490
Town of Antigonish	5,653,746	1,092,169	252,996	16,506,292	169,103	490,060	1,776,369	0	1,529,398	11,870,892	39,341,025
Town of Berwick	3,320,024	7,011	210,955	7,133,856	251,904	466,575	2,730,190	0	0	5,346,931	19,467,446
Town of Bridgewater	17,079,133	769,123	0	1,560,430	749,846	1,149,540	2,986,158	492,697	0	0	24,786,927
Town of Clark's Harbour	922,691	31,662	-781	0	31,703	383,977	112,841	0	0	0	1,482,093
Town of Digby	3,224,290	156,318	209,497	15,866	106,186	764,096	493,731	0	621,968	0	5,591,952
Town of Kentville	8,258,155	568,371	228,230	972,453	1,810,814	389,911	497,619	0	1,997,904	0	14,723,457
Town of Lockeport	938,378	15,571	24,031	1,767	82,512	320,460	225,337	0	0	0	1,608,056
Town of Lunenburg	5,655,071	269,278	0	462,627	691,861	128,148	481,751	0	1,568,709	6,772,703	16,030,148
Town of Mahone Bay*	0	0	0	0	0	0	0	0	0	0	0
Town of Middleton	2,595,288	143,994	92,651	41,953	68,277	718,854	851,560	0	626,377	0	5,138,954
Town of Mulgrave	1,616,459	13,565	0	134,739	210,223	264,638	221,808	0	516,529	0	2,977,961
Town of New Glasgow	14,639,900	123,400	813,200	264,100	367,200	2,191,700	2,426,600	0	3,555,600	0	24,381,700
Town of Oxford	1,818,163	47,419	59,363	37,801	94,450	368,325	380,514	101,908	529,393	0	3,437,336
Town of Pictou	3,782,199	335,616	18,388	197,625	439,132	1,205,579	807,356	0	938,634	0	7,724,529
Town of Port Hawkesbury	4,384,855	762,089	487,178	625,705	338,443	644,832	431,909	0	1,234,646	0	8,909,657
Town of Shelburne	2,662,313	14,466	80,690	383,101	284,765	729,625	393,461	0	471,138	0	5,019,559
Town of Stellarton	6,051,389	173,068	110,100	28,988	133,028	1,048,749	580,023	0	1,457,727	0	9,583,072
Town of Stewiacke	1,873,080	2,816	0	0	112,392	411,127	187,252	0	642,461	0	3,229,128
Town of Trenton	1,837,995	3,709	15,000	172,915	139,667	2,145,517	1,634,627	0	355,754	0	6,305,184
Town of Truro	21,464,158	793,559	361,978	2,077,811	465,341	2,826,086	3,478,919	0	3,656,638	0	35,124,490
Town of Westville	2,955,452	7,893	2,245	23,001	199,458	1,384,821	772,142	0	822,451	0	6,167,463
Town of Wolfville	8,595,354	968,204	0	376,657	222,414	201,742	1,651,998	0	759,443	0	12,775,812
Town of Yarmouth	11,317,232	977,269	870,158	777,112	1,654,174	1,530,536	3,408,581	403,609	2,095,071	0	23,033,742
Total Towns	145,072,496	7,623,476	4,034,444	33,528,497	9,283,652	23,106,507	28,758,861	998,214	25,322,373	23,990,526	301,719,045
GRAND TOTAL	1,234,325,919	64,836,620	23,478,572	207,601,967	104,184,611	90,296,979	247,304,848	5,685,214	61,119,644	23,990,526	2,062,824,900

Municipal Statistics Annual Report

3.3 Municipal Financial Information: 2021-2022 Consolidated Expense

3.3.1 Consolidated Expense by Function for All Municipalities



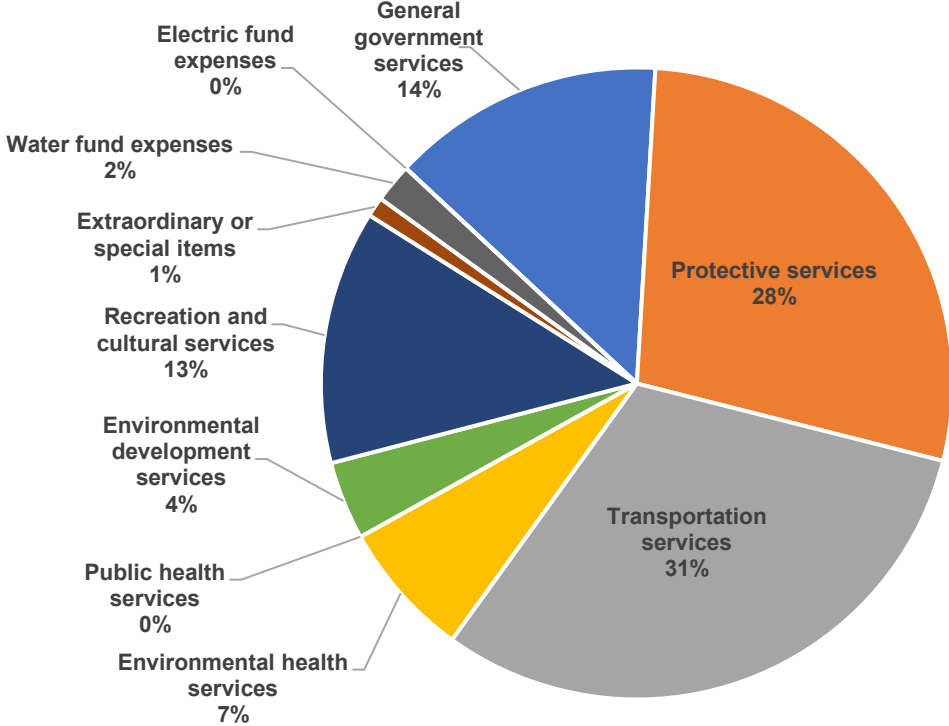
Expense by Function for All Municipalities*	Expenses (\$ in millions)
General government services	263
Protective services	450
Transportation services	431
Environmental health services	200
Public health services	95
Environmental development services	95
Recreation and cultural services	214
Extraordinary or special items	13
Water fund expenses	56
Electric fund expenses	22
Total	\$1,838

Consolidated Expense Source: Financial Information Return (FIR) for the year ended March 31, 2022

* 2021-22 Financial Information for the Town of Mahone Bay is excluded due to outstanding Financial Information Return.

Municipal Statistics Annual Report

3.3.2 Consolidated Expense by Function for All Regional Municipalities

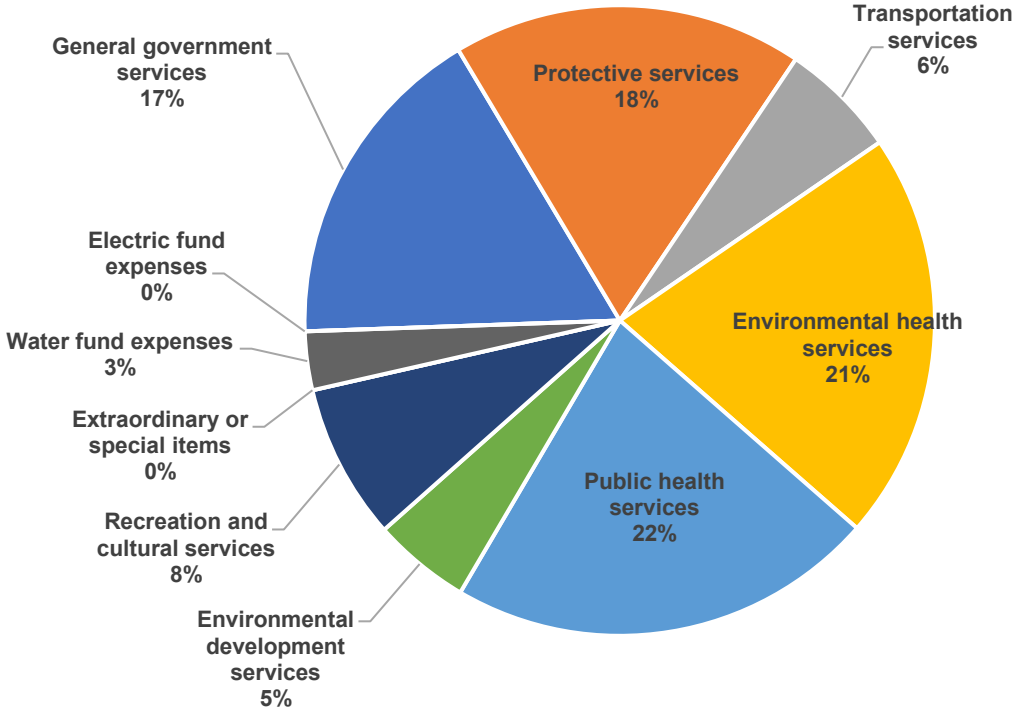


Expense by Function for All Regional Municipalities	Expenses (\$ in millions)
General government services	160
Protective services	318
Transportation services	359
Environmental health services	81
Public health services	1
Environmental development services	43
Recreation and cultural services	150
Extraordinary or special items	14
Water fund expenses	20
Electric fund expenses	0
Total	\$1,147

Consolidated Expense Source: Financial Information Return (FIR) for the year ended March 31, 2022

Municipal Statistics Annual Report

3.3.3 Consolidated Expense by Function for All Rural Municipalities

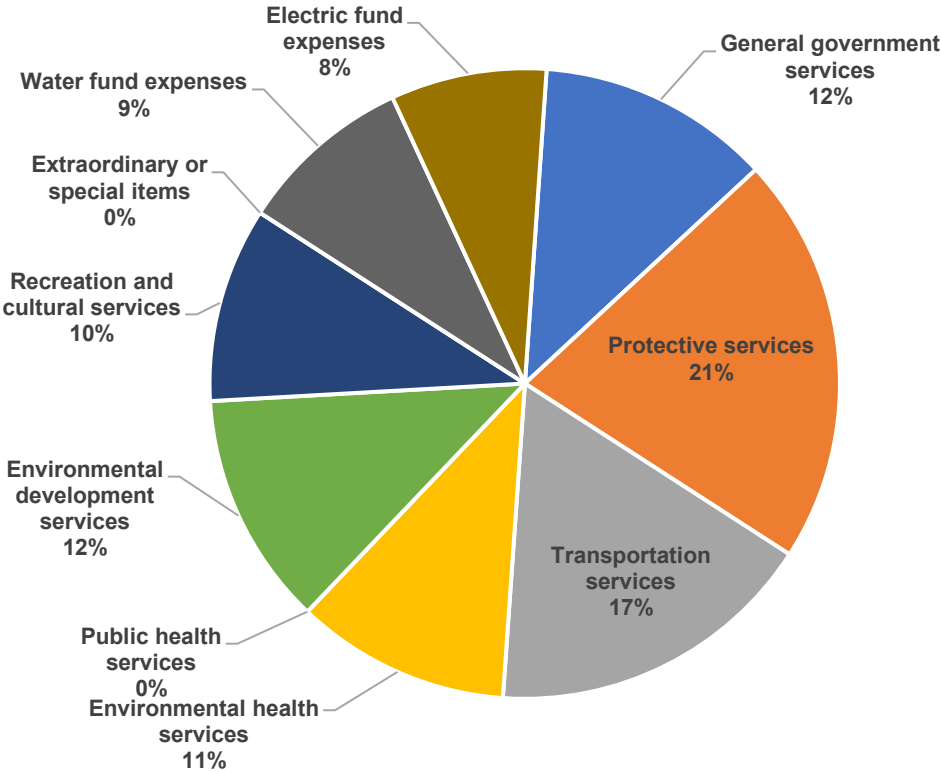


Expense by Function for All Rural Municipalities	Expenses (\$ in millions)
General government services	71
Protective services	76
Transportation services	27
Environmental health services	90
Public health services	93
Environmental development services	19
Recreation and cultural services	35
Extraordinary or special items	-2
Water fund expenses	12
Electric fund expenses	0
Total	\$422

Consolidated Expense Source: Financial Information Return (FIR) for the year ended March 31, 2022

Municipal Statistics Annual Report

3.3.4 Consolidated Expense by Function for All Towns



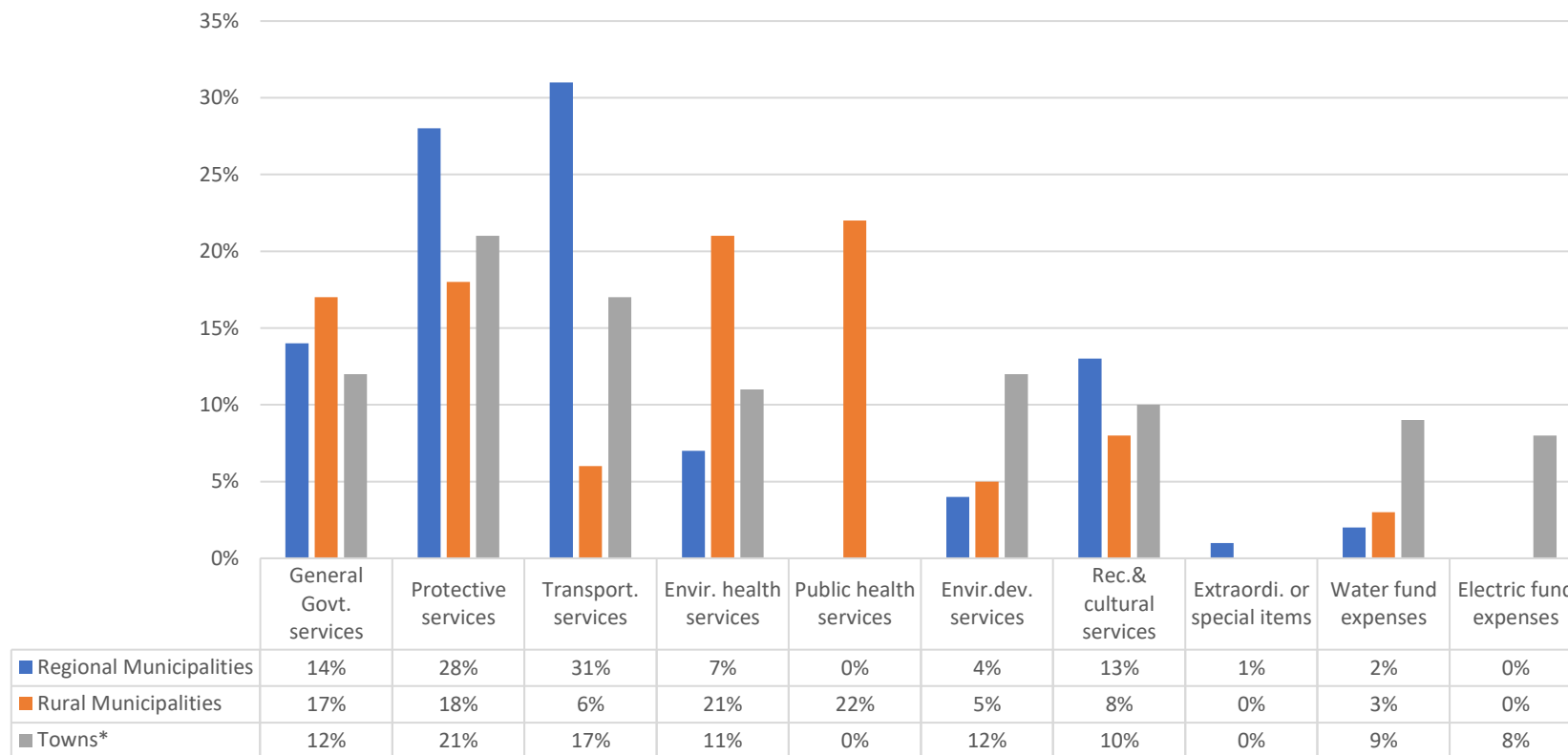
Expense by Function for All Towns*	Expenses (\$ in millions)
General government services	32
Protective services	56
Transportation services	45
Environmental health services	29
Public health services	0
Environmental development services	32
Recreation and cultural services	28
Extraordinary or special items	0
Water fund expenses	24
Electric fund expenses	22
Total	\$269

Consolidated Expense Source: Financial Information Return (FIR) for the year ended March 31, 2022

* 2021-22 Financial Information for the Town of Mahone Bay is excluded due to outstanding Financial Information Return.

Municipal Statistics Annual Report

3.3.5 Consolidated Expense by Function: Percentage Comparison



* 2021-22 Financial Information for the Town of Mahone Bay is excluded due to outstanding Financial Information Return.

Municipal Statistics Annual Report

3.3.6 Consolidated Expense by Function by Regional and Rural Municipality

For the year ending March 31, 2022

Municipality	General Government Services	Protective Services	Transportation Services	Environmental Health Services	Public Health Services	Environmental Development Services	Recreation and Cultural Services	Extraordinary or Special Items	Water Fund	Electric Fund	Total Expenses
Cape Breton Regional Municipality	17,148,522	46,296,273	44,190,601	21,978,260	0	2,096,560	11,558,525	0	16,310,337	0	159,579,078
Halifax Regional Municipality	135,930,000	260,405,000	308,333,000	50,121,000	0	38,850,000	132,929,000	13,890,000	0	0	940,458,000
Region of Queens Municipality	2,405,416	3,776,934	2,768,759	5,020,103	1,438,373	1,688,279	2,372,719	0	716,035	0	20,186,618
West Hants Regional Municipality	4,740,623	7,942,212	3,345,060	3,763,344	0	705,844	3,507,244	222,320	2,777,451	0	27,004,099
Municipality of the County of Annapolis	4,282,899	3,825,753	2,126,274	3,357,382	175,833	-537,888	4,436,033	0	1,238,863	0	18,905,149
Municipality of the County of Antigonish	3,015,696	2,908,149	561,948	3,133,357	112,000	306,258	1,012,846	0	1,433,074	0	12,483,328
Municipality of the District of Argyle	1,936,289	2,063,558	583,235	1,884,025	116,842	1,043,424	881,463	91,985	0	0	8,600,821
Municipality of the District of Barrington	1,788,757	1,905,388	286,506	1,588,562	123,957	693,764	1,076,872	0	0	0	7,463,806
Municipality of the District of Chester	4,332,661	2,834,733	857,106	7,438,692	0	1,291,481	972,375	0	0	0	17,727,048
Municipality of the District of Clare	1,892,585	1,806,002	114,656	1,947,153	808,618	226,602	899,004	0	0	0	7,694,620
Municipality of the County of Colchester	5,976,309	6,785,304	3,210,609	13,425,981	45,199	1,008,533	5,087,798	0	864,997	0	36,404,730
Municipality of the County of Cumberland	5,141,109	6,687,332	2,514,215	8,030,933	19,863,301	953,480	2,054,031	0	1,892,664	0	47,137,066
Municipality of the District of Digby	1,564,518	2,538,684	821,989	1,649,396	0	480,216	622,897	16	0	0	7,677,716
Municipality of the District of East Hants	6,513,366	7,652,844	2,331,139	4,975,815	0	787,867	4,938,231	-1,958,717	2,305,837	0	27,546,382
Municipality of the District of Guysborough	3,188,338	2,216,281	498,518	4,966,284	35,497	3,324,521	1,921,324	0	453,347	0	16,604,110
Municipality of the County of Inverness	2,837,967	3,194,946	1,696,410	4,603,014	16,926,163	1,598,981	1,108,438	0	1,404,612	0	33,370,531
Municipality of the County of Kings	7,955,300	11,577,600	4,296,900	14,231,000	34,652,100	2,307,800	1,331,300	4,900	753,200	0	77,110,100
Municipality of the District of Lunenburg	5,487,099	4,617,503	2,130,754	4,118,453	0	2,769,515	3,538,810	-2	0	0	22,662,132
Municipality of the County of Pictou	3,142,162	6,908,085	710,752	5,074,178	1,352,282	682,428	1,211,309	0	403,358	0	19,484,554
Municipality of the County of Richmond	3,843,208	1,929,828	671,789	2,403,089	7,990,294	615,497	870,507	0	674,707	0	18,998,919
Municipality of the District of Shelburne	1,589,951	1,518,342	222,399	1,411,640	20,311	119,509	487,993	0	0	0	5,370,145
Municipality of the District of St. Mary's	862,306	604,600	121,901	744,213	0	97,943	404,155	0	172,266	0	3,007,384
Municipality of the County of Victoria	3,176,620	2,873,795	904,126	2,399,816	11,044,936	110,278	356,056	0	729,176	0	21,594,803
Municipality of the District of Yarmouth	2,028,156	1,642,338	1,924,539	2,267,693	122,400	1,598,424	2,083,697	-3,662	0	0	11,663,585
Total Regional & Rural Municipalities	230,779,857	394,511,484	385,223,185	170,533,383	94,828,106	62,819,316	185,662,627	12,246,840	32,129,924	0	1,568,734,724

Municipal Statistics Annual Report

3.3.7 Consolidated Expense by Function by Town and Overall Total for All Municipalities

For the year ending March 31, 2022

Municipality	General Government Services	Protective Services	Transportation Services	Environmental Health Services	Public Health Services	Environmental Development Services	Recreation and Cultural Services	Extraordinary or Special Items	Water Fund	Electric Fund	Total Expenses
Town of Amherst	2,443,654	5,884,678	3,047,583	3,712,950	0	325,281	2,109,816	0	1,730,352	0	19,254,314
Town of Annapolis Royal	476,675	536,219	276,885	255,068	5,239	221,949	255,343	0	477,645	0	2,505,023
Town of Antigonish	1,721,326	2,324,713	2,567,946	1,226,511	0	16,446,470	865,727	0	977,552	10,084,100	36,214,345
Town of Berwick	1,131,993	1,146,225	1,006,278	802,875	0	6,898,262	534,937	0	0	5,058,689	16,579,259
Town of Bridgewater	3,149,806	6,536,474	4,372,717	3,305,075	195,997	1,105,086	3,599,482	0	0	0	22,264,637
Town of Clark's Harbour	324,857	235,922	173,314	379,100	0	33,434	132,819	0	0	0	1,279,446
Town of Digby	778,423	1,368,797	945,189	835,056	0	119,303	477,938	0	553,157	0	5,077,863
Town of Kentville	2,108,600	3,119,902	2,896,506	1,899,321	11,500	684,570	1,792,285	0	1,613,997	0	14,126,681
Town of Lockeport	296,385	282,588	253,624	284,883	7,026	89,089	187,301	0	0	0	1,400,896
Town of Lunenburg	677,043	1,576,484	1,357,138	1,703,355	52,261	778,808	943,417	0	1,399,790	6,488,197	14,976,493
Town of Mahone Bay*	0	0	0	0	0	0	0	0	0	0	0
Town of Middleton	542,566	979,678	934,471	600,980	3,000	132,042	411,097	0	522,943	0	4,126,777
Town of Mulgrave	773,066	251,655	512,743	287,738	0	0	185,000	0	523,281	0	2,533,483
Town of New Glasgow	2,471,640	6,482,410	4,379,457	1,831,262	5,000	210,800	2,059,231	10,790	3,143,600	0	20,594,190
Town of Oxford	335,665	667,083	598,059	284,239	35,953	41,035	234,124	53,597	471,682	0	2,721,437
Town of Pictou	1,060,653	1,399,576	1,204,411	1,038,725	43,873	153,846	671,092	12,039	1,103,163	0	6,687,378
Town of Port Hawkesbury	1,202,689	1,328,374	1,608,507	671,218	0	372,709	2,175,296	0	1,186,250	0	8,545,043
Town of Shelburne	920,431	996,225	786,026	697,961	44,244	180,048	338,271	0	445,732	0	4,408,938
Town of Stellarton	951,690	2,077,778	2,786,222	941,488	0	178,898	991,803	0	1,523,189	0	9,451,068
Town of Stewiacke	526,839	292,222	637,948	277,239	0	42,435	230,611	0	377,991	0	2,385,285
Town of Trenton	817,902	768,327	1,170,512	501,222	0	61,656	774,935	0	528,415	0	4,622,969
Town of Truro	4,487,202	8,386,857	6,959,615	2,682,404	25,685	1,174,337	5,800,971	0	2,740,450	0	32,257,521
Town of Westville	850,143	1,288,727	878,594	554,683	37,809	109,786	317,012	0	992,650	0	5,029,404
Town of Wolfville	1,981,634	2,205,934	2,611,037	1,210,987	0	932,953	1,297,304	0	1,018,501	0	11,258,350
Town of Yarmouth	2,205,577	5,830,830	3,455,705	3,301,179	0	1,891,813	1,575,477	246,039	2,382,832	0	20,889,452
Total Towns	32,236,459	55,967,678	45,420,487	29,285,519	467,587	32,184,610	27,961,289	322,465	23,713,172	21,630,986	269,190,252
GRAND TOTAL	263,016,316	450,479,162	430,643,672	199,818,902	95,295,693	95,003,926	213,623,916	12,569,305	55,843,096	21,630,986	1,837,924,976

* 2021-22 Financial Information for the Town of Mahone Bay is excluded due to outstanding Financial Information Return.

Municipal Statistics Annual Report

3.4 Municipal Financial Information: 2021-2022 Consolidated Accumulated Surplus (Deficit)

3.4.1 Consolidated Accumulated Surplus (Deficit) by Regional and Rural Municipality

For the year ending March 31, 2022

Municipality	Total Revenue	Total Expenses	Annual Surplus (Deficit)	Accumulated Surplus (Deficit), Beginning of Year	Accumulated Remeasurement Gains/Losses	Accumulated Surplus (Deficit), End of Year
Cape Breton Regional Municipality	225,821,165	159,579,078	66,242,087	339,369,902	0	405,611,989
Halifax Regional Municipality	989,909,000	940,458,000	49,451,000	2,295,345,000	11,223,000	2,356,019,000
Region of Queens Municipality	23,831,833	20,186,618	3,645,215	72,415,623	0	76,060,838
West Hants Regional Municipality	30,386,914	27,004,099	3,382,815	83,353,272	0	86,736,087
Municipality of the County of Annapolis	25,971,688	18,905,149	7,066,538	40,553,954	0	47,620,492
Municipality of the County of Antigonish	15,250,542	12,483,328	2,767,214	40,396,714	0	43,163,928
Municipality of the District of Argyle	9,138,471	8,600,821	537,650	21,804,612	0	22,342,262
Municipality of the District of Barrington	8,177,674	7,463,806	713,868	15,874,999	0	16,588,867
Municipality of the District of Chester	22,348,557	17,727,048	4,621,509	40,033,847	0	44,655,356
Municipality of the District of Clare	10,501,712	7,694,620	2,807,092	16,274,470	0	19,081,562
Municipality of the County of Colchester	45,788,429	36,404,730	9,383,699	108,543,503	0	117,927,202
Municipality of the County of Cumberland	53,174,803	47,137,066	6,037,737	108,931,692	0	114,969,429
Municipality of the District of Digby	8,722,659	7,677,716	1,044,943	16,491,092	0	17,536,035
Municipality of the District of East Hants	39,592,960	27,546,382	12,046,578	93,053,507	0	105,100,085
Municipality of the District of Guysborough	16,745,726	16,604,110	141,616	66,418,130	0	66,559,746
Municipality of the County of Inverness	35,294,201	33,370,531	1,923,670	31,102,380	0	33,026,050
Municipality of the County of Kings	81,732,300	77,110,100	4,622,200	90,436,000	0	95,058,200
Municipality of the District of Lunenburg	27,063,313	22,662,132	4,401,181	77,734,867	0	82,136,048
Municipality of the County of Pictou	21,229,698	19,484,554	1,745,144	62,626,040	0	64,371,184
Municipality of the County of Richmond	21,940,099	18,998,919	2,941,180	29,534,442	0	32,475,622
Municipality of the District of Shelburne	6,900,088	5,370,145	1,529,943	11,475,594	0	13,005,537
Municipality of the District of St. Mary's	3,228,118	3,007,384	220,734	7,570,245	0	7,790,979
Municipality of the County of Victoria	25,017,064	21,594,803	3,422,261	15,999,363	-339,634	19,081,990
Municipality of the District of Yarmouth	13,338,841	11,663,585	1,675,256	32,067,168	0	33,742,424
Total Regional & Rural Municipalities	1,761,105,855	1,568,734,724	192,371,130	3,717,406,416	10,883,366	3,920,660,912

Municipal Statistics Annual Report

3.4.2 Consolidated Accumulated Surplus (Deficit) by Town and Overall Total for All Municipalities

For the year ending March 31, 2022

Municipality	Total Revenue	Total Expenses	Annual Surplus (Deficit)	Accumulated Surplus (Deficit), Beginning of Year	Accumulated Remeasurement Gains/Losses	Accumulated Surplus (Deficit), End of Year
Town of Amherst	22,159,864	19,254,314	2,905,550	65,765,825	-1,502	68,669,873
Town of Annapolis Royal	2,719,490	2,505,023	214,467	10,520,637	0	10,735,105
Town of Antigonish	39,341,025	36,214,345	3,126,680	32,201,538	0	35,328,218
Town of Berwick	19,467,446	16,579,259	2,888,187	13,138,849	0	16,027,036
Town of Bridgewater	24,786,927	22,264,637	2,522,290	99,007,998	0	101,530,288
Town of Clark's Harbour	1,482,093	1,279,446	202,647	2,504,716	0	2,707,363
Town of Digby	5,591,952	5,077,863	514,089	16,442,154	0	16,956,243
Town of Kentville	14,723,457	14,126,681	596,776	54,516,003	0	55,112,779
Town of Lockeport	1,608,056	1,400,896	207,160	2,747,733	0	2,954,893
Town of Lunenburg	16,030,148	14,976,493	1,053,655	41,469,782	0	42,523,437
Town of Mahone Bay*	0	0	0	0	0	0
Town of Middleton	5,138,954	4,126,777	1,012,177	12,365,855	0	13,378,032
Town of Mulgrave	2,977,961	2,533,483	444,478	8,792,782	0	9,237,260
Town of New Glasgow	24,381,700	20,594,190	3,787,510	59,859,590	0	63,647,100
Town of Oxford	3,437,336	2,721,437	715,899	8,031,774	0	8,747,673
Town of Pictou	7,724,529	6,687,378	1,037,151	24,399,118	0	25,436,269
Town of Port Hawkesbury	8,909,657	8,545,043	364,614	38,000,881	0	38,365,495
Town of Shelburne	5,019,559	4,408,938	610,621	12,372,474	0	12,983,095
Town of Stellarton	9,583,072	9,451,068	132,004	32,652,326	0	32,784,330
Town of Stewiacke	3,229,128	2,385,285	843,843	10,601,087	0	11,444,930
Town of Trenton	6,305,184	4,622,969	1,682,215	13,572,564	0	15,254,779
Town of Truro	35,124,490	32,257,521	2,866,969	92,948,801	0	95,815,770
Town of Westville	6,167,463	5,029,404	1,138,059	9,090,484	0	10,228,543
Town of Wolfville	12,775,812	11,258,350	1,517,462	29,749,051	0	31,266,513
Town of Yarmouth	23,033,742	20,889,452	2,144,290	79,930,071	0	82,074,361
Total Towns	301,719,045	269,190,252	32,528,793	770,682,093	-1,502	803,209,384
GRAND TOTAL	2,062,824,900	1,837,924,976	224,899,923	4,488,088,509	10,881,864	4,723,870,296

* 2021-22 Financial Information for the Town of Mahone Bay is excluded due to outstanding Financial Information Return.

Municipal Statistics Annual Report

3.5 Municipal Financial Information: 2021-2022 Consolidated Financial Position

3.5.1 Consolidated Financial Assets by Regional and Rural Municipality

As at March 31, 2022

Municipality	Cash and Cash Equivalents	Restricted Cash	Taxes and Sewer Receivable (Net of Asset Valuation Allowances)	Other Receivables (Net of Asset Valuation Allowances)	Inventory Held For Resale	Investments	Loans and Advances	Investment in Government Business Enterprises or Partnerships	Other Financial Assets - Long Term	Total Financial Assets
Cape Breton Regional Municipality	111,445,181	2,984,527	17,072,389	22,480,406	0	0	0	0	0	153,982,503
Halifax Regional Municipality	416,954,000	0	28,818,414	65,760,586	39,398,000	163,528,000	19,880,000	249,372,000	0	983,711,000
Region of Queens Municipality	27,048,615	1,333,737	634,557	1,370,412	0	0	174,749	0	0	30,562,070
West Hants Regional Municipality	22,195,973	0	2,274,675	3,050,470	0	0	0	0	152,558	27,673,676
Municipality of the County of Annapolis	21,351,631	683,329	678,036	4,428,681	0	0	0	0	0	27,141,677
Municipality of the County of Antigonish	17,460,094	0	486,387	824,944	0	913,157	0	0	0	19,684,582
Municipality of the District of Argyle	11,034,936	350,996	346,008	263,324	45,357	266,845	735,644	0	3,279	13,046,389
Municipality of the District of Barrington	5,963,587	142,116	597,566	693,040	0	0	95,596	0	0	7,491,905
Municipality of the District of Chester	38,202,377	284,678	1,428,639	1,135,803	0	0	136,709	0	0	41,188,206
Municipality of the District of Clare	7,060,769	399,440	289,338	534,114	0	0	0	0	0	8,283,661
Municipality of the County of Colchester	26,017,330	794,524	2,725,409	6,550,665	492,468	1,558,955	307,585	0	0	38,446,936
Municipality of the County of Cumberland	17,196,050	15,195,371	1,780,263	4,442,995	43,079	0	0	0	0	38,657,758
Municipality of the District of Digby	8,508,568	699,434	633,694	236,077	0	0	218,403	0	639,117	10,935,293
Municipality of the District of East Hants	39,462,648	369,200	1,102,747	3,280,953	0	0	229,510	0	0	44,445,058
Municipality of the District of Guysborough	27,147,199	0	217,026	1,826,220	0	11,563	0	0	0	29,202,008
Municipality of the County of Inverness	15,586,997	3,964,287	1,162,569	4,474,300	0	0	0	0	751,694	25,939,847
Municipality of the County of Kings	52,156,100	783,800	1,552,700	3,730,600	0	992,800	8,800	202,900	0	59,427,700
Municipality of the District of Lunenburg	26,718,988	3,701,322	1,375,176	2,616,811	80,971	0	0	3,528,630	0	38,021,898
Municipality of the County of Pictou	11,747,033	469,159	998,544	4,391,685	0	0	0	0	0	17,606,421
Municipality of the County of Richmond	13,353,376	1,034,337	1,635,406	1,175,944	0	0	0	0	0	17,199,063
Municipality of the District of Shelburne	7,604,637	636,814	88,891	496,653	0	0	38,065	0	0	8,865,060
Municipality of the District of St. Mary's	2,364,097	360,180	176,617	346,875	0	0	0	0	0	3,247,769
Municipality of the County of Victoria	17,513,788	2,669,393	735,796	896,022	0	8,131	0	0	0	21,823,130
Municipality of the District of Yarmouth	17,249,592	346,566	582,468	984,645	0	266,821	0	0	0	19,430,092
Total Regional & Rural Municipalities	961,343,566	37,203,210	67,393,315	135,992,225	40,059,875	167,546,272	21,825,061	253,103,530	1,546,648	1,686,013,702

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3.5.2 Consolidated Liabilities and Net Financial Assets by Regional and Rural Municipalities

As at March 31, 2022

Municipality	Bank Indebtedness	Short-Term Borrowings	Payables	Other Liabilities Short Term	Long-term Debt			Other Liabilities Long Term	Total Liabilities	Net Financial Assets (Net Debt)
					Federal government	Provincial government	Other institutions			
Cape Breton Regional Municipality	34,407,114	0	32,293,474	314,089	0	103,562,320	0	63,419,855	233,996,852	-80,014,349
Halifax Regional Municipality	0	0	155,621,961	81,624,000	0	204,151,683	3,217,356	75,260,000	519,875,000	463,836,000
Region of Queens Municipality	0	0	1,237,885	1,070,740	1,302,234	3,040,763	0	5,299,279	11,950,901	18,611,169
West Hants Regional Municipality	33,511	0	4,411,629	9,457,849	0	14,554,809	0	0	28,457,798	-784,122
Municipality of the County of Annapolis	2,331,269	1,884,117	8,636,846	4,749,473	87,487	2,199,209	0	0	19,888,400	7,253,277
Municipality of the County of Antigonish	0	0	1,432,967	0	0	2,565,040	0	1,006,941	5,004,948	14,679,634
Municipality of the District of Argyle	0	0	952,787	1,813,436	0	4,095,377	0	544,628	7,406,228	5,640,161
Municipality of the District of Barrington	0	0	664,342	415,529	0	626,928	0	243,569	1,950,368	5,541,537
Municipality of the District of Chester	0	0	3,123,649	1,341,635	0	5,721,324	0	10,151,201	20,337,809	20,850,397
Municipality of the District of Clare	0	0	662,737	996,643	0	1,738,801	0	645,341	4,043,522	4,240,139
Municipality of the County of Colchester	0	0	3,219,140	0	0	14,382,188	0	12,499,320	30,100,648	8,346,288
Municipality of the County of Cumberland	995,176	0	3,375,779	6,101,284	0	20,081,285	109,783	1,420,692	32,083,999	6,573,759
Municipality of the District of Digby	0	0	630,507	2,722,026	0	565,000	0	699,434	4,616,967	6,318,326
Municipality of the District of East Hants	1,218,127	0	1,972,578	2,868,364	0	28,421,855	0	8,724,319	43,205,243	1,239,815
Municipality of the District of Guysborough	0	0	2,112,446	1,259,654	0	7,637,694	0	4,843,070	15,852,864	13,349,144
Municipality of the County of Inverness	573,650	0	6,278,828	7,739,583	0	900,000	29,471,196	7,263,565	52,226,822	-26,286,975
Municipality of the County of Kings	5,065,400	0	11,966,500	10,824,600	0	4,661,940	131,460	3,757,600	36,407,500	23,020,200
Municipality of the District of Lunenburg	137,907	0	1,657,674	3,626,960	0	0	0	5,179,045	10,601,586	27,420,312
Municipality of the County of Pictou	4,080,787	0	2,640,508	7,282,063	0	0	0	0	14,003,358	3,603,063
Municipality of the County of Richmond	0	0	2,683,900	4,134,549	387,321	253,162	6,599,196	3,957,921	18,016,049	-816,986
Municipality of the District of Shelburne	0	0	766,059	235,831	0	120,859	0	636,814	1,759,563	7,105,497
Municipality of the District of St. Mary's	0	0	298,458	87,615	0	509,027	0	360,180	1,255,280	1,992,489
Municipality of the County of Victoria	30,000	0	3,027,990	5,962,301	0	2,404,000	18,989,556	700,243	31,114,090	-9,290,960
Municipality of the District of Yarmouth	0	0	1,966,866	4,494,249	0	2,100,000	0	1,077,889	9,639,004	9,791,088
Total Regional & Rural Municipalities	48,872,941	1,884,117	251,635,510	159,122,473	1,777,042	424,293,264	58,518,547	207,690,906	1,153,794,799	532,218,903

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3.5.3 Consolidated Non-Financial Assets and Accumulated Surplus (Deficit) by Regional and Rural Municipality

As at March 31, 2022

Municipality	Capital Assets Gross Cost	Less: Accumulated Amortization	Prepaid Expenses	Inventory Not Held For Resale	Other Non-Financial Assets	Total Non-Financial Assets	Accumulated Surplus (Deficit)
Cape Breton Regional Municipality	795,008,225	-313,126,353	531,424	1,231,016	1,982,026	485,626,338	405,611,989
Halifax Regional Municipality	4,095,445,000	-2,218,142,000	8,370,000	6,510,000	0	1,892,183,000	2,356,019,000
Region of Queens Municipality	91,651,923	-34,506,702	185,486	118,959	2	57,449,668	76,060,838
West Hants Regional Municipality	130,320,340	-42,998,859	160,066	38,662	0	87,520,209	86,736,087
Municipality of the County of Annapolis	62,440,246	-22,720,304	47,273	600,000	0	40,367,215	47,620,492
Municipality of the County of Antigonish	44,701,157	-16,288,859	19,866	52,130	0	28,484,294	43,163,928
Municipality of the District of Argyle	27,551,673	-10,891,445	41,873	0	0	16,702,101	22,342,262
Municipality of the District of Barrington	22,260,623	-11,231,011	7,643	10,075	0	11,047,330	16,588,867
Municipality of the District of Chester	66,399,718	-42,778,789	184,030	0	0	23,804,959	44,655,356
Municipality of the District of Clare	26,199,185	-11,357,762	0	0	0	14,841,423	19,081,562
Municipality of the County of Colchester	226,140,831	-119,938,816	244,276	21,871	3,112,752	109,580,914	117,927,202
Municipality of the County of Cumberland	145,391,967	-37,496,796	106,164	394,335	0	108,395,670	114,969,429
Municipality of the District of Digby	19,582,333	-8,364,625	0	0	1	11,217,709	17,536,035
Municipality of the District of East Hants	151,299,140	-47,822,702	373,695	10,137	0	103,860,270	105,100,085
Municipality of the District of Guysborough	95,144,870	-42,406,586	433,861	38,457	0	53,210,602	66,559,746
Municipality of the County of Inverness	93,773,047	-34,891,851	60,005	202,799	169,025	59,313,025	33,026,050
Municipality of the County of Kings	137,284,900	-65,984,500	585,500	152,100	0	72,038,000	95,058,200
Municipality of the District of Lunenburg	71,651,881	-17,139,015	202,869	0	1	54,715,736	82,136,048
Municipality of the County of Pictou	85,042,906	-24,691,188	4,226	0	412,177	60,768,121	64,371,184
Municipality of the County of Richmond	55,519,969	-22,766,099	62,102	476,639	-3	33,292,608	32,475,622
Municipality of the District of Shelburne	10,962,540	-5,070,231	7,731	0	0	5,900,040	13,005,537
Municipality of the District of St. Mary's	9,150,979	-3,384,721	10,933	21,299	0	5,798,490	7,790,979
Municipality of the County of Victoria	46,400,453	-18,131,819	32,352	71,964	0	28,372,950	19,081,990
Municipality of the District of Yarmouth	45,300,151	-21,671,085	314,470	7,800	0	23,951,336	33,742,424
Total Regional & Rural Municipalities	6,554,624,057	-3,193,802,118	11,985,845	9,958,243	5,675,981	3,388,442,008	3,920,660,912

Municipal Statistics Annual Report

3.5.4 Consolidated Financial Assets by Town and Overall Total for All Municipalities

As at March 31, 2022

Municipality	Cash and Cash Equivalents	Restricted Cash	Taxes and Sewer Receivable (Net of Asset Valuation Allowances)	Other Receivables (Net of Asset Valuation Allowances)	Inventory Held For Resale	Investments	Loans and Advances	Investment in Government Business Enterprises or Partnerships	Other Financial Assets - Long Term	Total Financial Assets
Town of Amherst	12,467,532	144,641	412,647	2,676,794	0	0	0	0	0	15,701,614
Town of Annapolis Royal	3,116,698	0	13,357	260,919	0	0	0	0	0	3,390,974
Town of Antigonish	7,741,514	0	361,823	8,905,967	0	0	0	0	0	17,009,304
Town of Berwick	2,554,203	0	62,058	6,632,763	0	0	0	0	0	9,249,024
Town of Bridgewater	13,775,354	0	881,484	2,909,305	1,930,265	0	0	19,213,552	31,113	38,741,073
Town of Clark's Harbour	718,872	10,222	46,568	43,722	0	0	0	0	0	819,384
Town of Digby	3,943,990	59,801	240,969	266,235	0	0	0	0	0	4,510,995
Town of Kentville	7,354,839	0	163,393	985,038	0	13,183,394	0	0	44,850	21,731,514
Town of Lockeport	1,119,727	88,435	67,557	51,452	0	0	0	0	0	1,327,171
Town of Lunenburg	8,520,506	0	408,496	1,691,280	0	0	0	0	0	10,620,282
Town of Mahone Bay*	0	0	0	0	0	0	0	0	0	0
Town of Middleton	3,309,065	101,991	98,928	428,734	0	0	0	0	0	3,938,718
Town of Mulgrave	2,711,513	0	321,163	150,082	0	0	0	0	0	3,182,758
Town of New Glasgow	10,931,000	0	1,275,600	3,052,000	0	0	0	0	0	15,258,600
Town of Oxford	1,127,203	0	123,873	246,809	0	0	0	0	0	1,497,885
Town of Pictou	1,827,055	0	396,552	445,465	0	0	0	0	461,280	3,130,352
Town of Port Hawkesbury	10,511,662	0	225,336	769,994	0	0	0	0	16,800	11,523,792
Town of Shelburne	3,445,129	19,094	207,093	274,439	0	0	0	0	0	3,945,755
Town of Stellarton	7,251,573	0	182,994	213,414	2,142,144	0	0	0	0	9,790,125
Town of Stewiacke	2,831,151	0	78,104	311,364	0	0	0	0	0	3,220,619
Town of Trenton	2,010,382	8,793	162,081	439,616	0	0	0	0	0	2,620,872
Town of Truro	19,544,005	88,799	928,310	1,749,010	689,816	0	40,000	0	0	23,039,940
Town of Westville	2,442,934	50,275	304,820	328,744	0	0	0	0	0	3,126,773
Town of Wolfville	8,671,217	0	541,040	669,086	0	0	0	0	0	9,881,343
Town of Yarmouth	5,417,171	26,192	890,615	1,716,376	55,477	266,848	0	0	0	8,372,679
Total Towns	143,344,295	598,243	8,394,861	35,218,608	4,817,702	13,450,242	40,000	19,213,552	554,043	225,631,546
GRAND TOTAL	1,104,687,861	37,801,453	75,788,176	171,210,833	44,877,577	180,996,514	21,865,061	272,317,082	2,100,691	1,911,645,248

* 2021-22 Financial Information for the Town of Mahone Bay is excluded due to outstanding Financial Information Return.

Municipal Statistics Annual Report

3.5.5 Consolidated Liabilities and Net Financial Assets by Town and Overall Total for All Municipalities

As at March 31, 2022

Municipality	Bank Indebtedness	Short-Term Borrowings	Payables	Other Liabilities Short Term	Long-term Debt			Other Liabilities Long Term	Total Liabilities	Net Financial Assets (Net Debt)
					Federal government	Provincial government	Other institutions			
Town of Amherst	0	0	1,402,665	1,666,619	0	7,817,930	0	1,216,653	12,103,867	3,597,747
Town of Annapolis Royal	0	0	422,543	0	82,186	200,000	0	448,111	1,152,840	2,238,134
Town of Antigonish	0	0	8,195,374	390,772	0	30,503,281	0	0	39,089,427	-22,080,123
Town of Berwick	100,130	3,214,873	4,270,247	397,148	0	16,208,081	0	0	24,190,479	-14,941,455
Town of Bridgewater	0	0	4,346,111	3,443,350	0	6,022,113	0	2,121,933	15,933,507	22,807,566
Town of Clark's Harbour	0	0	118,887	11,264	0	67,000	0	10,222	207,373	612,011
Town of Digby	0	0	650,629	126,214	0	1,573,942	0	115,801	2,466,586	2,044,409
Town of Kentville	0	955,342	1,579,043	837,472	0	5,439,360	0	12,043	8,823,260	12,908,254
Town of Lockeport	0	356,179	384,164	17,890	0	256,706	0	159,353	1,174,292	152,879
Town of Lunenburg	0	0	2,879,617	302,734	0	3,628,355	0	188,883	6,999,589	3,620,693
Town of Mahone Bay	0	0	0	0	0	0	0	0	0	0
Town of Middleton	0	0	571,798	83,861	0	1,508,049	0	1,427,236	3,590,944	347,774
Town of Mulgrave	0	0	283,991	93,115	0	1,457,402	0	0	1,834,508	1,348,250
Town of New Glasgow	3,412,200	0	3,368,800	380,300	0	8,433,161	912,906	0	16,507,367	-1,248,767
Town of Oxford	0	0	197,818	186,681	0	1,325,800	60,865	0	1,771,164	-273,279
Town of Pictou	0	112,798	881,091	102,191	0	5,146,635	0	1,356,164	7,598,879	-4,468,527
Town of Port Hawkesbury	0	0	337,506	286,177	0	3,229,500	0	2,765,185	6,618,368	4,905,424
Town of Shelburne	0	0	690,744	116,279	0	2,857,145	0	2,320,874	5,985,042	-2,039,287
Town of Stellarton	0	0	801,521	599,864	0	7,794,002	0	358,000	9,553,387	236,738
Town of Stewiacke	0	0	326,174	128,720	0	1,109,281	0	31,784	1,595,959	1,624,660
Town of Trenton	0	0	899,402	591,022	0	2,554,865	0	8,793	4,054,082	-1,433,210
Town of Truro	0	0	3,983,915	5,729,424	0	14,177,248	475,232	88,799	24,454,618	-1,414,678
Town of Westville	0	0	530,857	590,217	0	1,083,309	0	148,975	2,353,358	773,415
Town of Wolfville	0	0	863,542	1,844,297	0	8,354,716	0	0	11,062,555	-1,181,212
Town of Yarmouth	645,730	0	2,633,860	1,345,258	0	466,667	0	791,601	5,883,116	2,489,563
Total Towns	4,158,060	4,639,192	40,620,299	19,270,869	82,186	131,214,548	1,449,003	13,570,410	215,004,567	10,626,979
GRAND TOTAL	53,031,001	6,523,309	292,255,809	178,393,342	1,859,228	555,507,812	59,967,550	221,261,316	1,368,799,366	542,845,882

* 2021-22 Financial Information for the Town of Mahone Bay is excluded due to outstanding Financial Information Return.

Municipal Statistics Annual Report

3.5.6 Consolidated Non-Financial Assets and Accumulated Surplus (Deficit) by Town and Overall Total for All Municipalities

As at March 31, 2022

Municipality	Capital Assets Gross Cost	Less: Accumulated Amortization	Prepaid Expenses	Inventory Not Held For Resale	Other Non-Financial Assets	Total Non-Financial Assets	Accumulated Surplus (Deficit)
Town of Amherst	109,201,240	-44,533,090	67,705	97,809	238,462	65,072,126	68,669,873
Town of Annapolis Royal	15,836,813	-7,374,060	6,856	27,358	5	8,496,972	10,735,105
Town of Antigonish	90,669,656	-34,350,017	0	1,088,702	0	57,408,341	35,328,218
Town of Berwick	49,990,741	-19,608,764	167,852	164,799	253,863	30,968,491	16,027,036
Town of Bridgewater	154,611,598	-76,486,964	130,031	468,057	0	78,722,722	101,530,288
Town of Clark's Harbour	5,872,480	-3,789,811	1,196	0	11,487	2,095,352	2,707,363
Town of Digby	30,046,919	-15,157,378	13,768	8,525	0	14,911,834	16,956,243
Town of Kentville	75,806,982	-33,666,254	63,797	0	0	42,204,525	55,112,779
Town of Lockeport	6,868,682	-4,092,291	25,623	0	0	2,802,014	2,954,893
Town of Lunenburg	66,787,024	-28,181,305	150,147	146,878	0	38,902,744	42,523,437
Town of Mahone Bay*	0	0	0	0	0	0	0
Town of Middleton	24,890,314	-11,882,745	22,689	0	0	13,030,258	13,378,032
Town of Mulgrave	14,590,290	-6,741,383	21,938	9,176	8,989	7,889,010	9,237,260
Town of New Glasgow	110,836,506	-46,984,565	157,800	456,426	429,700	64,895,867	63,647,100
Town of Oxford	16,865,301	-8,110,221	23,808	36,451	205,613	9,020,952	8,747,673
Town of Pictou	49,155,521	-19,370,150	0	119,425	0	29,904,796	25,436,269
Town of Port Hawkesbury	65,597,265	-32,278,553	20,782	120,577	-1	33,460,071	38,365,495
Town of Shelburne	26,013,404	-11,140,435	10,135	117,669	21,609	15,022,382	12,983,095
Town of Stellarton	61,527,707	-28,686,755	0	0	-293,360	32,547,592	32,784,330
Town of Stewiacke	16,532,466	-6,712,196	0	0	0	9,820,270	11,444,930
Town of Trenton	30,355,321	-13,674,620	1,749	5,539	0	16,687,989	15,254,779
Town of Truro	173,257,073	-76,323,112	109,604	186,883	0	97,230,448	95,815,770
Town of Westville	19,093,300	-9,674,706	36,534	0	0	9,455,128	10,228,543
Town of Wolfville	55,193,055	-22,853,503	79,512	28,661	0	32,447,725	31,266,513
Town of Yarmouth	132,395,901	-53,398,275	565,263	21,909	0	79,584,798	82,074,361
Total Towns	1,401,995,559	-615,071,153	1,676,789	3,104,844	876,367	792,582,407	803,209,385
GRAND TOTAL	7,956,619,616	-3,808,873,271	13,662,634	13,063,087	6,552,348	4,181,024,415	4,723,870,297

* 2021-22 Financial Information for the Town of Mahone Bay is excluded due to outstanding Financial Information Return.

Municipal Statistics Annual Report

3.6 Municipal Financial Information: 2021-2022 Consolidated Tangible Capital Assets

3.6.1 Consolidated Tangible Capital Assets by Regional and Rural Municipality

As at March 31, 2022

Municipality	Gross Cost as at March 31, 2021	Additions	Disposals / Write-Downs (Negative)	Gross Cost as at March 31, 2022	Accumulated Amortization as at March 31, 2021	Annual Amortization	Adjustments / Disposals	Accumulated Amortization as at March 31, 2022	Net Book Value as at March 31, 2022
Cape Breton Regional Municipality	756,276,850	38,731,375	0	795,008,225	292,794,072	20,332,281	0	313,126,353	481,881,872
Halifax Regional Municipality	3,920,449,000	176,261,000	-1,265,000	4,095,445,000	2,078,793,000	140,393,000	-1,044,000	2,218,142,000	1,877,303,000
Region of Queens Municipality	90,240,404	1,405,554	5,965	91,651,923	32,547,728	1,958,986	-12	34,506,702	57,145,221
West Hants Regional Municipality	124,831,610	6,803,593	-1,314,863	130,320,340	39,417,412	4,404,792	-823,345	42,998,859	87,321,481
Municipality of the County of Annapolis	70,518,946	14,462,229	-22,540,929	62,440,246	23,983,280	1,351,812	-2,614,788	22,720,304	39,719,942
Municipality of the County of Antigonish	40,950,591	3,750,566	0	44,701,157	15,186,893	1,101,966	0	16,288,859	28,412,298
Municipality of the District of Argyle	26,163,253	1,774,368	-385,948	27,551,673	10,172,338	834,892	-115,785	10,891,445	16,660,228
Municipality of the District of Barrington	21,307,992	952,631	0	22,260,623	10,598,543	632,468	0	11,231,011	11,029,612
Municipality of the District of Chester	64,432,560	1,967,158	0	66,399,718	40,311,204	2,467,585	0	42,778,789	23,620,929
Municipality of the District of Clare	23,515,582	3,066,040	-382,437	26,199,185	10,896,105	531,851	-70,194	11,357,762	14,841,423
Municipality of the County of Colchester	216,791,171	9,549,054	-199,394	226,140,831	114,011,683	6,074,249	-147,116	119,938,816	106,202,015
Municipality of the County of Cumberland	146,681,721	4,365,611	-5,655,365	145,391,967	35,433,468	3,916,870	-1,853,542	37,496,796	107,895,171
Municipality of the District of Digby	18,905,994	676,339	0	19,582,333	7,802,804	561,821	0	8,364,625	11,217,708
Municipality of the District of East Hants	139,693,361	12,320,395	-714,616	151,299,140	44,056,067	3,799,494	-32,859	47,822,702	103,476,438
Municipality of the District of Guysborough	93,674,158	1,533,312	-62,600	95,144,870	39,442,173	2,964,413	0	42,406,586	52,738,284
Municipality of the County of Inverness	89,986,931	4,587,679	-801,563	93,773,047	32,921,114	2,731,160	-760,423	34,891,851	58,881,196
Municipality of the County of Kings	129,828,600	15,049,300	-7,593,000	137,284,900	63,958,000	3,883,600	-1,857,100	65,984,500	71,300,400
Municipality of the District of Lunenburg	67,837,977	4,014,652	-200,748	71,651,881	15,064,540	2,066,751	7,724	17,139,015	54,512,866
Municipality of the County of Pictou	77,288,702	9,014,479	-1,260,275	85,042,906	22,898,490	1,946,358	-153,660	24,691,188	60,351,718
Municipality of the County of Richmond	53,837,592	4,064,755	-2,382,378	55,519,969	21,781,383	1,230,022	-245,306	22,766,099	32,753,870
Municipality of the District of Shelburne	8,666,380	2,370,240	-74,080	10,962,540	4,855,883	219,664	-5,316	5,070,231	5,892,309
Municipality of the District of St. Mary's	9,089,301	61,678	0	9,150,979	3,170,339	214,382	0	3,384,721	5,766,258
Municipality of the County of Victoria	44,553,328	1,847,125	0	46,400,453	17,010,051	1,121,768	0	18,131,819	28,268,634
Municipality of the District of Yarmouth	44,273,806	1,044,660	-18,315	45,300,151	20,210,613	1,462,421	-1,949	21,671,085	23,629,066
Total Regional & Rural Municipalities	6,279,795,810	319,673,793	-44,845,546	6,554,624,057	2,997,317,183	206,202,606	-9,717,671	3,193,802,118	3,360,821,939

Municipal Statistics Annual Report

3.6.2 Consolidated Tangible Capital Assets by Town and Overall Total for All Municipalities

As at March 31, 2022

Municipality	Gross Cost as at March 31, 2021	Additions	Disposals / Write-Downs (Negative)	Gross Cost as at March 31, 2022	Accumulated Amortization as at March 31, 2021	Annual Amortization	Adjustments / Disposals	Accumulated Amortization as at March 31, 2021	Net Book Value as at March 31, 2022
Town of Amherst	109,686,371	2,616,075	-3,101,206	109,201,240	42,970,920	2,733,427	-1,171,257	44,533,090	64,668,150
Town of Annapolis Royal	15,441,488	441,293	-45,968	15,836,813	7,017,733	402,295	-45,968	7,374,060	8,462,753
Town of Antigonish	87,245,222	3,760,924	-336,490	90,669,656	31,559,206	2,990,297	-199,486	34,350,017	56,319,639
Town of Berwick	45,892,899	4,175,886	-78,044	49,990,741	18,112,389	1,574,419	-78,044	19,608,764	30,381,977
Town of Bridgewater	149,947,892	5,016,605	-352,899	154,611,598	72,471,315	4,341,788	-326,139	76,486,964	78,124,634
Town of Clark's Harbour	5,700,884	171,596	0	5,872,480	3,596,113	193,698	0	3,789,811	2,082,669
Town of Digby	29,134,927	1,005,699	-93,707	30,046,919	14,431,482	814,900	-89,004	15,157,378	14,889,541
Town of Kentville	74,259,967	2,394,372	-847,357	75,806,982	31,880,796	2,201,303	-415,845	33,666,254	42,140,728
Town of Lockeport	6,318,661	550,021	0	6,868,682	3,888,743	203,548	0	4,092,291	2,776,391
Town of Lunenburg	65,416,664	1,438,883	-68,523	66,787,024	26,498,245	1,730,473	-47,413	28,181,305	38,605,719
Town of Mahone Bay*	0	0	0	0	0	0	0	0	0
Town of Middleton	23,434,870	1,455,444	0	24,890,314	11,280,238	602,507	0	11,882,745	13,007,569
Town of Mulgrave	14,269,582	347,670	-26,962	14,590,290	6,505,976	262,369	-26,962	6,741,383	7,848,907
Town of New Glasgow	104,360,502	6,805,604	-329,600	110,836,506	44,527,265	2,776,600	-319,300	46,984,565	63,851,941
Town of Oxford	16,621,262	244,042	-3	16,865,301	7,715,853	394,368	0	8,110,221	8,755,080
Town of Pictou	46,601,790	2,762,736	-209,005	49,155,521	18,229,479	1,140,671	0	19,370,150	29,785,371
Town of Port Hawkesbury	65,171,561	425,704	0	65,597,265	30,571,051	1,707,502	0	32,278,553	33,318,713
Town of Shelburne	25,875,527	277,378	-139,501	26,013,404	10,460,317	819,619	-139,501	11,140,435	14,872,969
Town of Stellarton	60,407,326	1,357,658	-237,277	61,527,707	27,128,618	1,759,676	-201,539	28,686,755	32,840,952
Town of Stewiacke	15,717,623	952,919	-138,076	16,532,466	6,413,095	436,648	-137,547	6,712,196	9,820,270
Town of Trenton	28,494,687	2,217,561	-356,927	30,355,321	13,275,746	698,157	-299,283	13,674,620	16,680,701
Town of Truro	170,259,823	5,087,141	-2,089,891	173,257,073	72,871,720	4,734,355	-1,282,963	76,323,112	96,933,961
Town of Westville	18,670,483	663,233	-240,416	19,093,300	9,438,652	476,470	-240,416	9,674,706	9,418,594
Town of Wolfville	53,109,267	4,807,117	-2,723,329	55,193,055	21,183,811	1,702,835	-33,143	22,853,503	32,339,552
Town of Yarmouth	124,935,296	14,259,546	-6,798,941	132,395,901	49,867,729	3,611,995	-81,449	53,398,275	78,997,626
Total Towns	1,356,974,574	63,235,107	-18,214,122	1,401,995,559	581,896,492	38,309,920	-5,135,259	615,071,153	786,924,407
GRAND TOTAL	7,636,770,384	382,908,900	-63,059,668	7,956,619,616	3,579,213,675	244,512,526	-14,852,930	3,808,873,271	4,147,746,346

* 2021-22 Financial Information for the Town of Mahone Bay is excluded due to outstanding Financial Information Return.

Municipal Statistics Annual Report

3.6.3 Consolidated Tangible Capital Assets by Fund by Regional and Rural Municipality

As at March 31, 2022

Municipality	General				Water				Electric				Other Municipal Reporting Entities			
	Cost	Accumulated Amortization	Net Book Value	Additions	Cost	Accumulated Amortization	Net Book Value	Additions	Cost	Accumulated Amortization	Net Book Value	Additions	Cost	Accumulated Amortization	Net Book Value	Additions
Cape Breton Regional Municipality	602,880,776	241,147,947	361,732,829	36,801,870	180,829,833	65,253,819	115,576,014	1,826,305	0	0	0	0	11,297,616	6,724,587	4,573,029	103,200
Halifax Regional Municipality	4,095,445,000	2,218,142,000	1,877,303,000	176,261,000	0	0	0	0	0	0	0	0	0	0	0	0
Region of Queens Municipality	82,489,511	31,805,305	50,684,206	1,090,630	9,162,412	2,701,397	6,461,015	314,924	0	0	0	0	0	0	0	0
West Hants Regional Municipality	103,119,550	34,284,504	68,835,046	5,897,469	27,158,199	8,714,355	18,443,844	906,124	0	0	0	0	42,591	0	42,591	0
Municipality of the County of Annapolis	44,027,330	18,508,939	25,518,391	13,727,048	18,412,916	4,211,365	14,201,551	735,181	0	0	0	0	0	0	0	0
Municipality of the County of Antigonish	31,771,955	13,768,552	18,003,403	2,038,666	12,929,202	2,520,307	10,408,895	1,711,900	0	0	0	0	0	0	0	0
Municipality of the District of Argyle	21,116,153	6,904,270	14,211,883	1,654,993	0	0	0	0	0	0	0	0	6,435,520	3,987,175	2,448,345	119,375
Municipality of the District of Barrington	22,260,623	11,231,011	11,029,612	952,631	0	0	0	0	0	0	0	0	0	0	0	0
Municipality of the District of Chester	66,399,718	42,778,789	23,620,929	1,967,158	0	0	0	0	0	0	0	0	0	0	0	0
Municipality of the District of Clare	26,199,185	11,357,762	14,841,423	3,066,040	0	0	0	0	0	0	0	0	0	0	0	0
Municipality of the County of Colchester	214,847,446	112,743,789	102,103,657	9,183,769	11,226,505	7,128,148	4,098,357	365,285	0	0	0	0	66,880	66,879	1	0
Municipality of the County of Cumberland	85,659,893	27,144,642	58,515,250	3,947,373	35,120,903	2,057,739	33,063,164	285,775	0	0	0	0	24,611,172	8,294,415	16,316,757	132,463
Municipality of the District of Digby	19,582,333	8,364,625	11,217,708	676,339	0	0	0	0	0	0	0	0	0	0	0	0
Municipality of the District of East Hants	119,720,223	40,499,611	79,220,612	10,510,026	31,578,917	7,323,091	24,255,826	1,810,369	0	0	0	0	0	0	0	0
Municipality of the District of Guysborough	88,790,697	40,804,894	47,985,803	1,475,031	6,354,173	1,601,692	4,752,481	58,281	0	0	0	0	0	0	0	0
Municipality of the County of Inverness	43,159,672	22,033,500	21,126,172	2,753,372	13,049,818	2,536,996	10,512,822	1,834,307	0	0	0	0	37,563,557	10,321,355	27,242,202	0
Municipality of the County of Kings	105,640,463	49,247,863	56,392,600	12,661,431	9,795,002	2,159,479	7,635,523	748,569	0	0	0	0	21,849,435	14,577,159	7,272,277	1,639,300
Municipality of the District of Lunenburg	53,215,421	12,797,076	40,418,345	3,925,922	0	0	0	0	0	0	0	0	18,436,460	4,341,939	14,094,521	88,730
Municipality of the County of Pictou	79,263,638	23,972,690	55,290,948	8,954,675	5,779,268	718,498	5,060,770	59,804	0	0	0	0	0	0	0	0
Municipality of the County of Richmond	26,894,311	10,663,123	16,231,188	2,911,242	11,039,541	2,420,471	8,619,070	57,232	0	0	0	0	17,586,117	9,682,505	7,903,612	1,096,281
Municipality of the District of Shelburne	10,962,540	5,070,231	5,892,309	2,370,240	0	0	0	0	0	0	0	0	0	0	0	0
Municipality of the District of St. Mary's	6,318,217	3,029,193	3,289,024	48,549	2,832,762	355,528	2,477,234	13,129	0	0	0	0	0	0	0	0
Municipality of the County of Victoria	7,912,209	3,209,261	4,702,947	0	7,759,104	2,034,662	5,724,442	1,797,421	0	0	0	0	30,729,140	12,887,896	17,841,245	49,704
Municipality of the District of Yarmouth	31,315,897	13,423,137	17,892,760	724,194	0	0	0	0	0	0	0	0	13,984,254	8,247,948	5,736,306	320,466
Total Regional & Rural Municipalities	5,988,992,761	3,002,932,714	2,986,060,045	303,599,668	383,028,555	111,737,547	271,291,008	12,524,606	0	0	0	0	182,602,742	79,131,858	103,470,886	3,549,519

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3.6.4 Consolidated Tangible Capital Assets by Fund by Town and Overall Total for All Municipalities

As at March 31, 2022

Municipality	General				Water				Electric				Other Municipal Reporting Entities			
	Cost	Accumulated Amortization	Net Book Value	Additions	Cost	Accumulated Amortization	Net Book Value	Additions	Cost	Accumulated Amortization	Net Book Value	Additions	Cost	Accumulated Amortization	Net Book Value	Additions
Town of Amherst	84,047,992	37,795,061	46,252,931	2,012,893	25,153,248	6,738,029	18,415,219	595,797	0	0	0	0	0	0	0	7,385
Town of Annapolis Royal	12,425,034	6,193,806	6,231,228	441,293	3,411,779	1,180,254	2,231,525	0	0	0	0	0	0	0	0	0
Town of Antigonish	36,686,360	15,975,097	20,711,263	3,076,945	13,645,174	6,227,026	7,418,148	270,370	7,881,928	5,037,784	2,844,144	413,609	32,456,194	7,110,110	25,346,084	0
Town of Berwick	26,325,238	11,297,024	15,028,214	3,976,470	0	0	0	0	9,755,706	5,264,550	4,491,156	199,416	13,909,797	3,047,190	10,862,607	0
Town of Bridgewater	136,175,139	72,145,025	64,030,114	4,927,876	0	0	0	0	0	0	0	0	18,436,459	4,341,939	14,094,520	88,729
Town of Clark's Harbour	5,872,480	3,789,811	2,082,669	171,596	0	0	0	0	0	0	0	0	0	0	0	0
Town of Digby	21,497,961	11,143,396	10,354,565	869,437	8,548,958	4,013,982	4,534,976	136,262	0	0	0	0	0	0	0	0
Town of Kentville	56,492,038	25,666,464	30,825,574	2,079,313	19,314,944	7,999,790	11,315,154	315,059	0	0	0	0	0	0	0	0
Town of Lockeport	6,868,682	4,092,291	2,776,391	550,021	0	0	0	0	0	0	0	0	0	0	0	0
Town of Lunenburg	44,290,339	19,647,398	24,642,941	816,010	14,821,722	4,019,636	10,802,086	108,432	7,674,963	4,514,271	3,160,692	514,441	0	0	0	0
Town of Mahone Bay*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Town of Middleton	20,264,651	10,195,645	10,069,006	987,094	4,625,663	1,687,100	2,938,563	468,350	0	0	0	0	0	0	0	0
Town of Mulgrave	9,310,198	6,143,253	3,166,945	310,800	5,280,092	598,130	4,681,962	36,870	0	0	0	0	0	0	0	0
Town of New Glasgow	70,412,004	35,589,303	34,822,701	3,732,704	40,424,502	11,395,262	29,029,240	3,072,900	0	0	0	0	0	0	0	0
Town of Oxford	11,751,009	6,863,279	4,887,730	190,521	5,114,292	1,246,942	3,867,350	53,521	0	0	0	0	0	0	0	0
Town of Pictou	34,318,626	16,667,128	17,651,498	2,240,533	14,836,895	2,703,022	12,133,873	522,203	0	0	0	0	0	0	0	0
Town of Port Hawkesbury	53,315,588	26,664,462	26,651,126	425,704	11,216,625	5,523,193	5,693,432	0	0	0	0	0	1,065,052	90,898	974,155	0
Town of Shelburne	17,122,846	8,635,940	8,486,906	146,177	6,378,191	1,910,322	4,467,869	30,863	0	0	0	0	2,512,367	594,173	1,918,194	100,338
Town of Stellarton	41,318,652	21,985,894	19,332,758	935,735	20,209,055	6,700,861	13,508,194	421,923	0	0	0	0	0	0	0	0
Town of Stewiacke	11,758,195	5,614,826	6,143,369	774,676	4,774,271	1,097,370	3,676,901	178,243	0	0	0	0	0	0	0	0
Town of Trenton	27,680,600	12,380,499	15,300,101	1,974,898	2,674,721	1,294,121	1,380,600	242,663	0	0	0	0	0	0	0	0
Town of Truro	143,320,700	65,490,478	77,830,222	4,377,496	29,936,373	10,832,634	19,103,739	709,645	0	0	0	0	0	0	0	0
Town of Westville	15,235,565	8,149,247	7,086,318	651,267	3,857,735	1,525,459	2,332,276	11,966	0	0	0	0	0	0	0	0
Town of Wolfville	43,624,281	18,694,047	24,930,234	4,311,922	11,568,774	4,159,456	7,409,318	495,195	0	0	0	0	0	0	0	0
Town of Yarmouth	96,442,073	38,630,472	57,811,601	13,544,136	22,581,558	6,978,037	15,603,521	414,422	0	0	0	0	13,372,270	7,789,766	5,582,504	300,988
Total Towns	1,026,556,251	489,449,846	537,106,405	53,525,517	268,374,572	87,830,626	180,543,946	8,084,684	25,312,597	14,816,605	10,495,992	1,127,466	81,752,139	22,974,076	58,778,064	497,440
GRAND TOTAL	7,015,549,012	3,492,382,560	3,523,166,450	357,125,185	651,403,127	199,568,173	451,834,954	20,609,290	25,312,597	14,816,605	10,495,992	1,127,466	264,354,881	102,105,934	162,248,950	4,046,959

* 2021-22 Financial Information for the Town of Mahone Bay is excluded due to outstanding Financial Information Return.

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3.7 Municipal Financial Information: 2021-2022 Consolidated Long-Term Debt

3.7.1 Consolidated Long-Term Debt by Regional and Rural Municipality

As at March 31, 2022

Municipality Name	Balance as at March 31, 2021	Principal Payment	Balloon Payment	New Debt Issued	Balance as at March 31, 2022	Interest Paid in 2021-22
Cape Breton Regional Municipality	109,234,809	25,614,229	0	19,941,740	103,562,320	3,117,796
Halifax Regional Municipality	159,986,418	32,167,504	0	79,550,125	207,369,039	5,590,971
Region of Queens Municipality	4,253,511	418,271	0	507,757	4,342,997	118,639
West Hants Regional Municipality	16,499,935	1,359,871	4,103,650	3,518,395	14,554,809	413,736
Municipality of the County of Annapolis	2,828,456	541,761	0	0	2,286,695	82,839
Municipality of the County of Antigonish	2,783,650	218,610	0	0	2,565,040	128,769
Municipality of the District of Argyle	1,762,184	668,851	0	3,002,044	4,095,377	16,330
Municipality of the District of Barrington	806,660	179,732	0	0	626,928	19,105
Municipality of the District of Chester	5,602,698	1,063,877	0	1,182,503	5,721,324	183,452
Municipality of the District of Clare	1,945,985	207,184	0	0	1,738,801	61,101
Municipality of the County of Colchester	16,095,196	1,713,008	1,133,560	1,133,560	14,382,188	474,440
Municipality of the County of Cumberland	21,446,891	1,738,132	0	482,309	20,191,068	678,656
Municipality of the District of Digby	744,000	179,000	0	0	565,000	19,204
Municipality of the District of East Hants	29,476,127	2,905,282	1,107,605	2,958,615	28,421,855	997,677
Municipality of the District of Guysborough	8,635,266	997,572	0	0	7,637,694	253,567
Municipality of the County of Inverness	31,981,128	1,609,932	0	0	30,371,196	1,170,304
Municipality of the County of Kings	3,492,100	1,236,000	0	2,537,300	4,793,400	150,400
Municipality of the District of Lunenburg	640,000	640,000	0	0	0	14,939
Municipality of the County of Pictou	0	0	0	0	0	0
Municipality of the County of Richmond	7,350,107	1,124,974	0	1,014,546	7,239,679	303,859
Municipality of the District of Shelburne	137,446	16,587	0	0	120,859	1,721
Municipality of the District of St. Mary's	658,100	149,073	0	0	509,027	17,396
Municipality of the County of Victoria	23,603,224	2,209,668	0	0	21,393,556	1,025,219
Municipality of the District of Yarmouth	2,450,000	350,000	0	0	2,100,000	102,046
Total Regional & Rural Municipalities	452,413,891	77,309,118	6,344,815	115,828,894	484,588,852	14,942,166

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3.7.2 Consolidated Long-Term Debt by Town and Overall Total for All Municipalities

As at March 31, 2022

Municipality Name	Balance as at March 31, 2021	Principal Payment	Balloon Payment	New Debt Issued	Balance as at March 31, 2021	Interest Paid in 2021-22
Town of Amherst	7,324,519	940,679	0	1,434,090	7,817,930	282,610
Town of Annapolis Royal	325,728	43,542	0	0	282,186	9,419
Town of Antigonish	32,261,151	2,557,870	0	800,000	30,503,281	959,563
Town of Berwick	16,899,154	941,073	0	250,000	16,208,081	506,006
Town of Bridgewater	5,306,374	806,040	0	1,521,779	6,022,113	159,330
Town of Clark's Harbour	96,000	29,000	0	0	67,000	2,826
Town of Digby	1,773,085	199,143	0	0	1,573,942	48,241
Town of Kentville	5,478,760	1,102,000	0	1,062,600	5,439,360	130,594
Town of Lockeport	228,025	42,715	0	71,396	256,706	8,269
Town of Lunenburg	3,449,475	489,770	0	668,650	3,628,355	107,129
Town of Mahone Bay*	0	0	0	0	0	0
Town of Middleton	1,440,067	229,284	0	297,266	1,508,049	42,971
Town of Mulgrave	1,561,855	104,453	0	0	1,457,402	41,618
Town of New Glasgow	10,253,779	1,932,000	0	1,024,288	9,346,067	258,565
Town of Oxford	1,752,666	318,101	663,000	615,100	1,386,665	52,477
Town of Pictou	5,659,060	538,291	0	25,866	5,146,635	110,385
Town of Port Hawkesbury	3,761,000	531,500	887,500	887,500	3,229,500	106,684
Town of Shelburne	3,134,650	277,505	0	0	2,857,145	94,873
Town of Stellarton	7,827,182	708,180	6,030,802	6,705,802	7,794,002	308,215
Town of Stewiacke	998,783	201,317	0	311,815	1,109,281	29,537
Town of Trenton	2,837,482	282,617	0	0	2,554,865	80,426
Town of Truro	15,932,050	1,985,360	666,000	1,371,790	14,652,480	460,363
Town of Westville	972,784	112,868	0	223,393	1,083,309	32,077
Town of Wolfville	7,333,433	638,717	0	1,660,000	8,354,716	198,833
Town of Yarmouth	766,667	300,000	0	0	466,667	26,580
Total Towns	137,373,729	15,312,025	8,247,302	18,931,335	132,745,737	4,057,591
GRAND TOTAL	589,787,620	92,621,143	14,592,117	134,760,229	617,334,589	18,999,757

* 2021-22 Financial Information for the Town of Mahone Bay is excluded due to outstanding Financial Information Return.

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3.7.3 Consolidated Long-Term Debt by Function by Regional and Rural Municipality

As at March 31, 2022

Municipality	General Government Services	Protective Services	Transportation Services	Environmental Health Services	Public Health Services	Environmental Development Services	Recreation & Cultural Services	Water Utility	Electric Utility	Other Reporting Entities	Consolidated LTD
Cape Breton Regional Municipality	41,391,770	7,499,095	22,084,174	4,532,771	0	0	6,117,511	21,936,999	0	0	103,562,320
Halifax Regional Municipality	10,952,974	7,520,275	132,410,693	19,500,000	0	165	36,984,932	0	0	0	207,369,039
Region of Queens Municipality	0	0	327,993	1,302,234	0	0	2,079,316	633,454	0	0	4,342,997
West Hants Regional Municipality	161,580	5,205,489	1,537,072	3,648,542	0	0	2,148,160	1,853,966	0	0	14,554,809
Municipality of the County of Annapolis	9,960	245,900	429,063	757,000	0	0	6,400	716,873	0	121,500	2,286,695
Municipality of the County of Antigonish	294,547	0	106,560	1,119,102	0	0	410,271	634,560	0	0	2,565,040
Municipality of the District of Argyle	4,095,377	0	0	0	0	0	0	0	0	0	4,095,377
Municipality of the District of Barrington	0	506,928	0	0	0	120,000	0	0	0	0	626,928
Municipality of the District of Chester	16,000	0	62,396	3,760,259	0	1,882,669	0	0	0	0	5,721,324
Municipality of the District of Clare	0	863,801	0	0	875,000	0	0	0	0	0	1,738,801
Municipality of the County of Colchester	0	307,585	0	2,101,185	1,505,000	1,820,000	8,648,418	0	0	0	14,382,188
Municipality of the County of Cumberland	129,117	86,522	45,501	7,727,420	8,772,309	0	0	835,899	0	2,594,300	20,191,068
Municipality of the District of Digby	0	0	0	220,000	0	345,000	0	0	0	0	565,000
Municipality of the District of East Hants	4,911,476	743,110	2,924,364	1,303,131	0	3,148,456	12,284,717	3,106,601	0	0	28,421,855
Municipality of the District of Guysborough	34,996	0	0	0	0	6,822,992	0	0	0	779,706	7,637,694
Municipality of the County of Inverness	0	0	0	900,000	0	0	0	500,000	0	28,971,196	30,371,196
Municipality of the County of Kings	113,800	0	0	2,725,400	0	0	0	65,100	0	1,889,100	4,793,400
Municipality of the District of Lunenburg	0	0	0	0	0	0	0	0	0	0	0
Municipality of the County of Pictou	0	0	0	0	0	0	0	0	0	0	0
Municipality of the County of Richmond	0	425,714	76,631	563,852	0	0	0	0	0	6,173,482	7,239,679
Municipality of the District of Shelburne	0	0	71,071	0	0	49,788	0	0	0	0	120,859
Municipality of the District of St. Mary's	250,000	19,786	0	0	0	0	0	239,241	0	0	509,027
Municipality of the County of Victoria	2,404,000	0	0	0	0	0	0	0	0	18,989,556	21,393,556
Municipality of the District of Yarmouth	1,700,000	0	400,000	0	0	0	0	0	0	0	2,100,000
Total Regional & Rural Municipalities	66,465,597	23,424,205	160,475,518	50,160,896	11,152,309	14,189,070	68,679,725	30,522,693	0	59,518,840	484,588,852

Municipal Statistics Annual Report

3.7.4 Consolidated Long-Term Debt by Function by Town and Overall Total for All Municipalities

As at March 31, 2022

Municipality	General Government Services	Protective Services	Transportation Services	Environmental Health Services	Public Health Services	Environmental Development Services	Recreation & Cultural Services	Water Utility	Electric Utility	Other Reporting Entities	Consolidated LTD
Town of Amherst	0	1,458,000	1,183,978	3,005,881	0	0	759,582	1,410,489	0	0	7,817,930
Town of Annapolis Royal	0	0	0	52,599	200,000	0	0	29,587	0	0	282,186
Town of Antigonish	1,763,800	360,000	64,700	0	0	0	450,000	800,000	0	27,064,781	30,503,281
Town of Berwick	2,037,038	657,333	221,989	214,328	0	0	326,700	0	1,151,500	11,599,193	16,208,081
Town of Bridgewater	269,134	439,000	2,257,289	945,385	0	0	663,178	0	0	1,448,127	6,022,113
Town of Clark's Harbour	67,000	0	0	0	0	0	0	0	0	0	67,000
Town of Digby	36,099	557,052	272,135	635,542	0	0	73,114	0	0	0	1,573,942
Town of Kentville	225,140	524,160	2,003,180	260,960	0	1,014,500	1,214,420	197,000	0	0	5,439,360
Town of Lockeport	57,810	1,220	78,781	73,977	0	37,340	7,579	0	0	0	256,706
Town of Lunenburg	0	569,488	762,100	695,802	0	481,857	211,608	407,500	500,000	0	3,628,355
Town of Mahone Bay*	0	0	0	0	0	0	0	0	0	0	0
Town of Middleton	0	41,300	355,233	1,111,516	0	0	0	0	0	0	1,508,049
Town of Mulgrave	0	0	75,902	181,500	0	0	0	1,200,000	0	0	1,457,402
Town of New Glasgow	1,235,923	1,277,985	2,463,347	438,062	0	0	1,169,748	2,761,002	0	0	9,346,067
Town of Oxford	75,065	68,200	302,500	0	10,000	0	100,800	830,100	0	0	1,386,665
Town of Pictou	25,866	96,000	9,000	1,525,658	0	0	0	3,490,111	0	0	5,146,635
Town of Port Hawkesbury	0	810,000	496,545	367,500	0	0	1,080,000	475,455	0	0	3,229,500
Town of Shelburne	126,567	101,231	176,484	990,000	0	9,112	416,734	595,322	0	441,695	2,857,145
Town of Stellarton	0	0	1,439,536	323,664	0	2,200,000	0	3,830,802	0	0	7,794,002
Town of Stewiacke	0	0	712,941	0	0	0	0	396,340	0	0	1,109,281
Town of Trenton	0	217,053	806,782	1,254,427	0	0	276,603	0	0	0	2,554,865
Town of Truro	384,000	297,000	973,605	0	1,140,000	0	11,301,750	556,125	0	0	14,652,480
Town of Westville	266,665	0	249,162	464,874	0	0	0	102,608	0	0	1,083,309
Town of Wolfville	0	36,665	5,151,975	2,316,436	0	0	229,610	620,030	0	0	8,354,716
Town of Yarmouth	0	0	466,667	0	0	0	0	0	0	0	466,667
Total Towns	6,570,107	7,511,687	20,523,831	14,858,111	1,350,000	3,742,809	18,281,426	17,702,471	1,651,500	40,553,796	132,745,737
GRAND TOTAL	73,035,704	30,935,892	180,999,349	65,019,007	12,502,309	17,931,879	86,961,151	48,225,164	1,651,500	100,072,636	617,334,589

* 2021-22 Financial Information for the Town of Mahone Bay is excluded due to outstanding Financial Information Return.

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3.8 2021-2022 Village Financial Information



The financial information for this Section of the Annual Report is extracted directly from the Villages' Financial Statements. The presentation of the financial information is prepared and compiled in a uniform manner to allow for comparisons between Nova Scotia's Villages.

The Statement of Operations provides information about the revenues and expenses for the 2021-2022 reporting period. The main sections of this Statement are:

- Revenue,
- Expenses, and
- Annual Surplus (Deficit)

The Statement of Financial Position provides information about the assets and liabilities as of March 31, 2022. The main sections of this Statement are:

- Financial Assets
- Liabilities
- Non-Financial Assets
- Accumulated Surplus

Municipal Statistics Annual Report

3.8.1 Consolidated Revenue by Source by Village

For the year ending March 31, 2022

Village	Taxes	Grants in lieu of taxes	Services provided to other governments	Sales of services	Other revenue from own sources	Unconditional transfers from other governments	Conditional transfers from other governments	Water Fund Revenues	Total Revenue
Village of Aylesford	118,096	142	-	-	45,631	2,244	58,493	-	224,606
Village of Bible Hill	2,137,694	370,090	-	-	397,800	13,908	490,589	-	3,410,081
Village of Canning	194,328	-	-	-	79,752	243,463	340,150	260,709	1,118,402
Village of Chester	909,661	-	-	-	39,918	2,719	-	-	952,298
Village of Cornwallis Square	413,974	-	-	-	3,627	180,093	283,510	-	881,204
Village of Freeport	66,448	-	-	-	2,053	18,421	6,000	-	92,922
Village of Greenwood	460,791	-	-	-	62,412	16,130	4,562	-	543,895
Village of Hebbville	-	4,000	-	-	210	-	-	-	4,210
Village of Kingston	1,288,026	3,819	-	137,010	49,211	200,330	1,408	-	1,679,804
Village of Lawrencetown	277,606	-	-	-	15,168	18,263	43,770	151,818	506,625
Village of New Minas	2,631,854	64,733	-	-	435,594	1,450,106	309,665	696,257	5,588,209
Village of Port Williams	640,077	1,056	-	-	52,585	202,457	136,309	377,571	1,410,055
Village of Pugwash	199,781	-	-	-	9,480	24,944	-	-	234,205
Village of St. Peter's	157,315	-	-	219,079	10,257	73	-	-	386,724
Village of Tatamagouche	166,046	-	-	-	1,099	2,719	-	-	169,864
Village of Westport	65,754	-	-	-	2,838	51,102	7,900	-	127,594
Village of Weymouth	55,980	-	-	-	32,205	7,612	3,864	-	99,661
Total Villages	9,783,431	443,840	-	356,089	1,239,840	2,434,584	1,686,220	1,486,355	17,430,359

Please note the Villages of Baddeck, Dover and Tiverton have not submitted financial statements. The Village of River Hebert does not provide consolidated financial statements. The statements for the Village of Hebbville are unaudited.

Municipal Statistics Annual Report

3.8.2 Consolidated Expense by Function by Village

For the year ending March 31, 2022

Village	General government services	Protective services	Transportation services	Environmental health services	Public health services	Environmental development services	Recreation and cultural services	Amortization	Extraordinary or special items	Water Fund Expenses	Total Expenses
Village of Aylesford	26,214	-	38,102	-	-	-	25,287	40,143	-	-	129,746
Village of Bible Hill	525,976	296,459	272,996	285,694	-	-	409,818	701,005	-	-	2,491,948
Village of Canning	202,876	219,480	-	-	-	-	-	267,212	-	174,869	864,437
Village of Chester	161,613	313,788	16,097	69,311	-	-	55,110	204,389	-	-	820,308
Village of Cornwallis Square	65,033	274,144	15,900	-	-	-	14,000	338,899	-	-	707,976
Village of Freeport	27,943	10,000	11,368	-	-	-	33,815	1,926	-	-	85,052
Village of Greenwood	158,218	-	179,375	-	-	-	12,875	97,488	-	-	447,956
Village of Hebbville	882	-	-	-	-	-	-	-	-	-	882
Village of Kingston	253,241	-	212,352	355,035	-	-	191,867	396,509	-	-	1,409,004
Village of Lawrencetown	237,098	-	11,460	-	-	54,564	38,387	160,712	-	-	502,221
Village of New Minas	1,252,470	259,421	117,833	696,071	-	-	380,989	776,637	-	317,860	3,801,281
Village of Port Williams	195,389	155,259	124,687	-	-	-	206,498	263,111	-	363,654	1,308,598
Village of Pugwash	108,305	-	19,201	22,877	-	34,359	34,307	51,156	-	-	270,205
Village of St. Peter's	108,185	-	64,537	165,368	-	-	-	98,104	-	-	436,194
Village of Tatamagouche	35,460	31,685	93,177	-	-	-	-	15,800	-	-	176,122
Village of Westport	38,343	776	22,621	-	-	-	67,226	8,845	-	-	137,811
Village of Weymouth	29,377	-	12,618	-	39,208	-	-	31,523	-	-	112,726
Total Villages	3,426,623	1,561,012	1,212,324	1,594,356	39,208	88,923	1,470,179	3,453,459	-	856,383	13,702,467

Please note the Villages of Baddeck, Dover and Tiverton have not submitted financial statements. The Village of River Hebert does not provide consolidated financial statements. The statements for the Village of Hebbville are unaudited.

Municipal Statistics Annual Report

3.8.3 Consolidated Accumulated Surplus (Deficit) by Village

For the year ending March 31, 2022

Village	Total Revenue	Total Expenses	Annual Surplus	Accumulated Surplus (Deficit), beginning	Accumulated Remeasurement Gains/Losses	Accumulated Surplus (Deficit), ending
Village of Aylesford	224,606	129,746	94,860	946,931	-	1,041,791
Village of Bible Hill	3,410,081	2,491,948	918,133	11,955,387	-	12,873,520
Village of Canning	1,118,402	864,437	253,965	9,388,813	-	9,642,778
Village of Chester	952,298	820,308	131,990	3,487,686	-	3,619,676
Village of Cornwallis Square	881,204	707,976	173,228	3,106,993	-	3,280,221
Village of Freeport	92,922	85,052	7,870	174,549	-	182,419
Village of Greenwood	543,895	447,956	95,939	1,751,995	-	1,847,934
Village of Hebbville	4,210	882	3,328	25,502	-	28,830
Village of Kingston	1,679,804	1,409,004	270,800	7,742,515	-	8,013,315
Village of Lawrencetown	506,625	502,221	4,404	2,885,180	-	2,889,584
Village of New Minas	5,588,209	3,801,281	1,786,928	20,239,236	-	22,026,164
Village of Port Williams	1,410,055	1,308,598	101,457	7,922,848	-	8,024,305
Village of Pugwash	234,205	270,205	-36,000	940,600	-	904,600
Village of St. Peter's	386,724	436,194	-49,470	1,608,257	-	1,558,787
Village of Tatamagouche	169,864	176,122	-6,258	368,351	-	362,093
Village of Westport	127,594	137,811	-10,217	240,537	-	230,320
Village of Weymouth	99,661	112,726	-13,065	798,191	-	785,126
Total Villages	17,430,359	13,702,467	3,727,892	73,583,571	-	77,311,463

Please note the Villages of Baddeck, Dover and Tiverton have not submitted financial statements. The Village of River Hebert does not provide consolidated financial statements. The statements for the Village of Hebbville are unaudited.

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3.8.4 Consolidated Financial Assets by Village

HST receivable is considered "other current financial assets" on FIR

As at March 31, 2022

Village	Cash and cash equivalents	Receivables	Other current financial assets	Long-term Financial Assets	Other long-term financial Assets	Total Financial Assets
Village of Aylesford	177,649	48,786	46,468	-	-	272,903
Village of Bible Hill	2,693,672	229,585	-	-	-	2,923,257
Village of Canning	2,614,526	94,619	-	-	-	2,709,145
Village of Chester	1,535,716	22,275	24,561	-	-	1,582,552
Village of Cornwallis Square	381,801	22,506	-	-	-	404,307
Village of Freeport	188,297	6,754	-	-	-	195,051
Village of Greenwood	789,463	8,653	14,498	-	-	812,614
Village of Hebbville	29,232	1	-	-	-	29,233
Village of Kingston	2,177,546	60,167	36,901	-	-	2,274,614
Village of Lawrencetown	612,535	64,334	4,427	-	-	681,296
Village of New Minas	6,670,492	1,338,968	-	-	-	8,009,460
Village of Port Williams	1,787,661	-	207,769	-	-	1,995,430
Village of Pugwash	86,321	-	5,967	-	-	92,288
Village of St. Peter's	144,018	56,782	41,558	67,630	-	309,988
Village of Tatamagouche	204,643	-	9,180	-	-	213,823
Village of Westport	109,225	-	4,413	-	-	113,638
Village of Weymouth	222,776	3,055	-	-	-	225,831
Total Villages	20,425,573	1,956,485	395,742.00	67,630.00	-	22,845,430

Please note the Villages of Baddeck, Dover and Tiverton have not submitted financial statements. The Village of River Hebert does not provide consolidated financial statements. The statements for the Village of Hebbville are unaudited.

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3.8.5 Consolidated Liabilities and Net Financial Assets by Village

As at March 31, 2022

Village	Bank Indebtedness	Payables	Other current liabilities	Long-term Liabilities	Long Term Debt	Other long-term liabilities	Total Liabilities	Net Financial Assets (Liabilities)
Village of Aylesford	-	857	-	-	-	-	857	272,046
Village of Bible Hill	-	424,545	66,090	-	-	-	490,635	2,432,622
Village of Canning	-	19,607	-	-	493,544	-	513,151	2,195,994
Village of Chester	-	45,613	-	-	-	-	45,613	1,536,939
Village of Cornwallis Square	-	71,287	-	15,217	120,000	-	206,504	197,803
Village of Freeport	-	7,000	98,127	-	-	-	105,127	89,924
Village of Greenwood	-	11,472	100,000	-	-	-	111,472	701,142
Village of Hebbville	-	403	-	-	-	-	403	28,830
Village of Kingston	-	61,272	67,122	-	-	-	128,394	2,146,220
Village of Lawrencetown	-	19,303	-	-	-	-	19,303	661,993
Village of New Minas	-	352,832	8,363	-	-	-	361,195	7,648,265
Village of Port Williams	-	74,996	23,104	-	-	-	98,100	1,897,330
Village of Pugwash	-	16,279	10,000	-	51,050	-	77,329	14,959
Village of St. Peter's	-	49,955	93,471	-	146,333	-	289,759	20,229
Village of Tatamagouche	-	7,143	13,575	-	-	-	20,718	193,105
Village of Westport	-	4,500	22,023	-	-	-	26,523	87,115
Village of Weymouth	-	11,354	-	-	-	-	11,354	214,477
Total Villages	-	1,178,418	501,875	15,217	810,927	-	2,506,437	20,338,993

Please note the Villages of Baddeck, Dover and Tiverton have not submitted financial statements. The Village of River Hebert does not provide consolidated financial statements. The statements for the Village of Hebbville are unaudited.

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3.8.6 Consolidated Non-Financial Assets and Accumulated Surplus (Deficit) by Village

As at March 31, 2022

Village	Tangible Capital Assets	Less: Accumulated amortization	Prepaid/Inventories	Other non financial assets	Total Non-Financial Assets	Accumulated Surplus (Deficit)
Village of Aylesford	1,096,673	328,455	1,527	-	769,745	1,041,791
Village of Bible Hill	19,792,350	9,373,304	21,852	-	10,440,898	12,873,520
Village of Canning	10,943,385	3,518,291	21,690	-	7,446,784	9,642,778
Village of Chester	4,234,010	2,171,385	20,112	-	2,082,737	3,619,676
Village of Cornwallis Square	7,421,640	4,353,557	14,335	-	3,082,418	3,280,221
Village of Freeport	214,740	138,455	16,210	-	92,495	182,419
Village of Greenwood	2,315,527	1,168,735	-	-	1,146,792	1,847,934
Village of Hebbville	-	-	-	-	0	28,830
Village of Kingston	11,081,872	5,244,989	30,212	-	5,867,095	8,013,315
Village of Lawrencetown	4,824,299	2,638,375	41,667	-	2,227,591	2,889,584
Village of New Minas	26,833,504	12,534,079	78,474	-	14,377,899	22,026,164
Village of Port Williams	10,636,588	4,582,669	73,056	-	6,126,975	8,024,305
Village of Pugwash	1,383,663	497,472	3,450	-	889,641	904,600
Village of St. Peter's	4,343,326	2,805,026	348	-	1,538,648	1,558,877
Village of Tatamagouche	229,360	62,895	2,523	-	168,988	362,093
Village of Westport	415,345	292,508	20,368	-	143,205	230,320
Village of Weymouth	2,557,208	1,992,248	5,689	-	570,649	785,126
Total Villages	108,323,490	51,702,443	351,513	-	56,972,560	77,311,553

Please note the Villages of Baddeck, Dover and Tiverton have not submitted financial statements. The Village of River Hebert does not provide consolidated financial statements. The statements for the Village of Hebbville are unaudited.

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4 Municipal Financial Analysis

4.1 The Model (Methodology)

A Financial Condition Indicator (FCI) Model was developed in collaboration with both the Nova Scotia Federation of Municipalities (NSFM) and the Association of Municipal Administrators (AMANS). The Model condenses multiple sources of information into a single visual “House Model” graph. The House Model gives a quick visual of a municipality’s strengths and possible areas where a municipality may want to focus its attention.

The Model:

The Model consists of 12 financial indicators organized into base, structure, and roof focusing on:

- roof: 4 key performance indicators;
- structure: 5 financial indicators that relate to management and debt; and
- base: 3 indicators relating to internal and external factors that could impact the municipality’s revenue stream.

Each indicator is assessed against a risk threshold:

- low risk (**green**);
- moderate risk (**yellow**); and
- high risk (**red**).

The Goal:

Municipal Financial Stability - No Nova Scotia municipality receives an overall Financial Condition Indicator (FCI) assessment of high risk.

For each municipality the Department calculates an overall index:

- low risk (**green**): 9–12 FCIs meet low risk threshold;
- Moderate risk (**yellow**): 7–8 FCIs meet low risk threshold; and
- High risk (**red**): 6 or less FCIs meet low risk threshold.

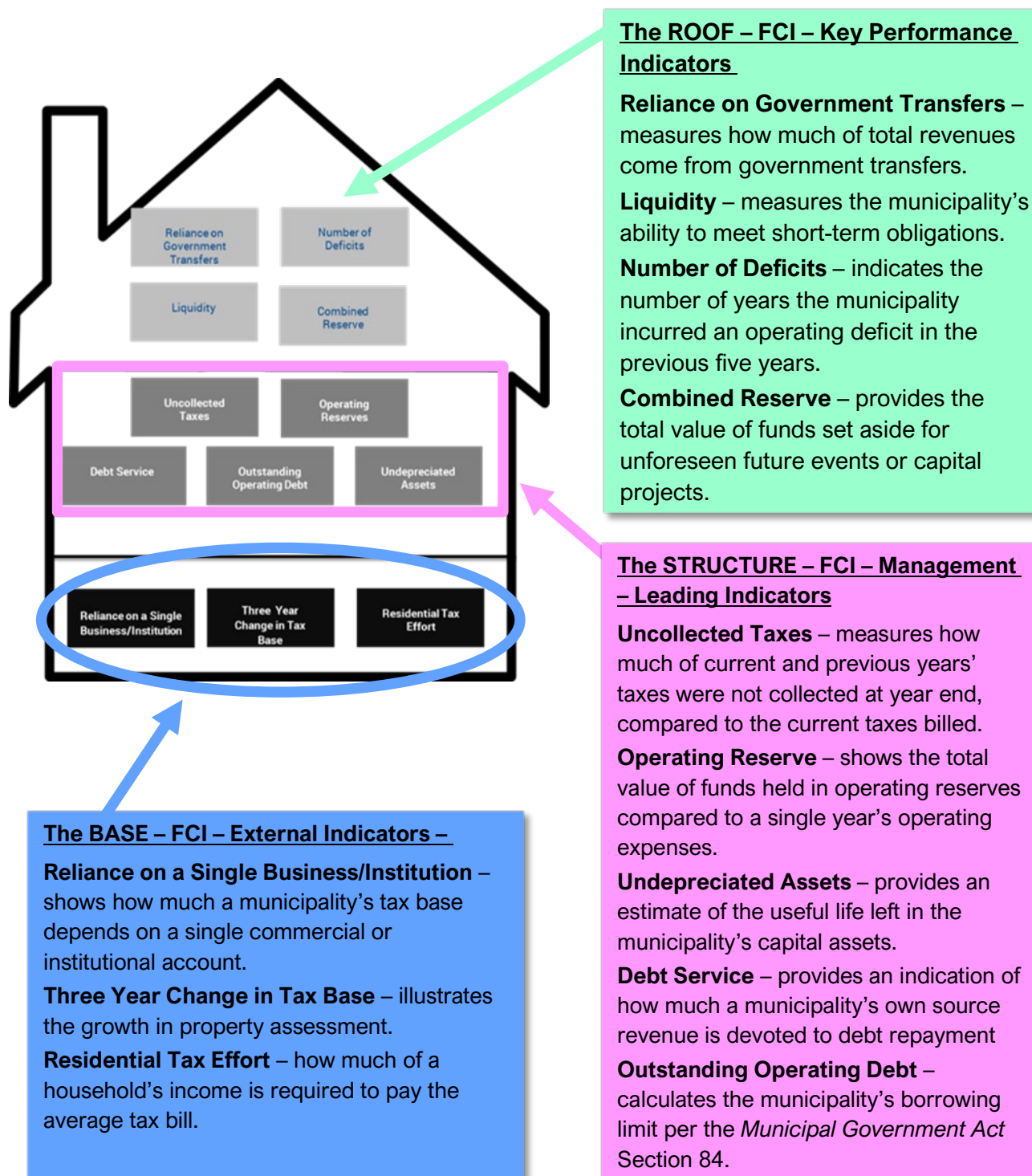
For Comparison:

Prior years included the 5-Year Budget Accuracy as a financial condition indicator. Due to the impact of COVID-19, use of the 5-Year Budget Accuracy indicator has been suspended for 2020-2021 and 2021-2022. Its future inclusion or possible replacement will be re-evaluated for the 2022-2023 municipal reports.

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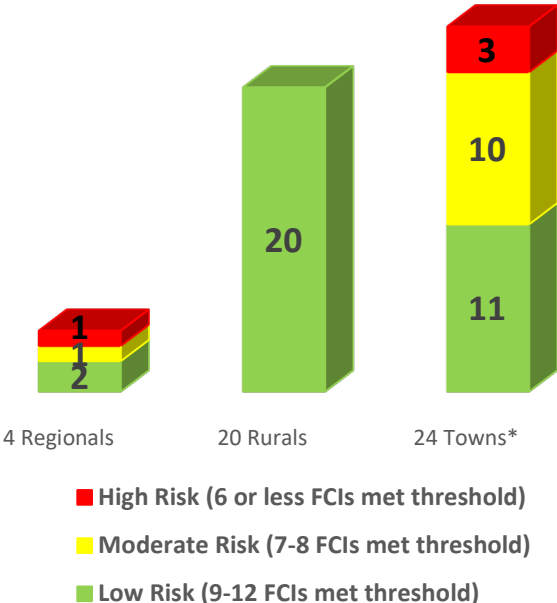
4.2 About the “House Model”

The single visual “House Model” graph focuses on key performance indicators, leading financial indicators and potential internal and external factors that could have an impact on the municipality’s financial results.



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4.3 Financial Condition Indicators for 2021-2022



WHAT DOES THIS MEAN?

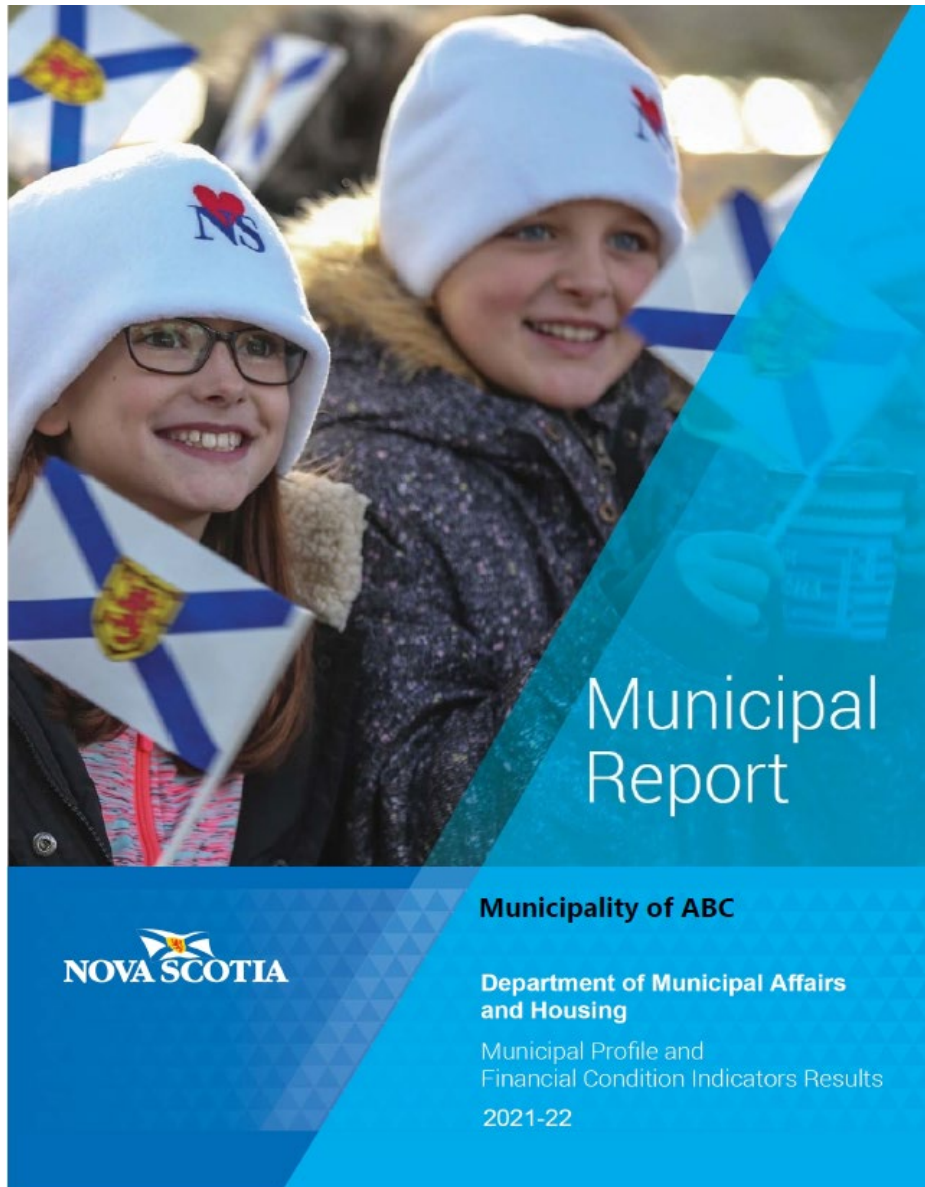
The overall results indicates that 44 municipalities have met the municipal stability goal. This means that a small number of Nova Scotia municipalities are experiencing significant financial challenges. It is important to note that through careful strategic planning and appropriate actions and/or mitigation a municipality’s financial challenges can be reduced or mitigated.

*Please note, these results do not include details from the Town of Mahone Bay due to outstanding financial reporting.

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4.4 Municipal Profile and Financial Condition Indicators Report

Each municipality's financial condition indicators are available on the DMAH's website along with municipal profile information. To review the overall results for each municipality and for each dimension of the index, please visit DMAH's website, <https://beta.novascotia.ca/programs-and-services/municipal-finance-and-statistics>.



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Appendices

Appendix A - Municipal Contact Information (Websites)

REGIONAL MUNICIPALITIES

Cape Breton Regional Municipality	http://www.cbrm.ns.ca/
Halifax Regional Municipality	https://www.halifax.ca/
Region of Queens Municipality	http://www.regionofqueens.com/
West Hants Regional Municipality ³	https://www.westhants.ca/

TOWNS

Town of Amherst	https://www.amherst.ca/
Town of Annapolis Royal	https://annapolisroyal.com/
Town of Antigonish	https://www.townofantigonish.ca/
Town of Berwick	http://www.berwick.ca/
Town of Bridgewater	http://www.bridgewater.ca/
Town of Clark's Harbour	http://www.clarksharbour.com/
Town of Digby	https://www.digby.ca/
Town of Kentville	http://kentville.ca/
Town of Lockeport	http://www.lockeport.ns.ca/
Town of Lunenburg	https://www.explorelunenburg.ca/
Town of Mahone Bay	https://www.townofmahonebay.ca/
Town of Middleton	http://www.discovermiddleton.ca/
Town of Mulgrave	https://www.townofmulgrave.ca/
Town of New Glasgow	http://www.newglasgow.ca/
Town of Oxford	https://www.town.oxford.ns.ca/
Town of Pictou	http://www.townofpictou.ca/
Town of Port Hawkesbury	http://www.townofporthawkesbury.ca/
Town of Shelburne	https://www.town.shelburne.ns.ca/
Town of Stellarton	http://www.stellarton.ca/
Town of Stewiacke	https://www.stewiacke.net/
Town of Trenton	http://www.town.trenton.ns.ca/
Town of Truro	https://www.truro.ca/
Town of Westville	http://www.westville.ca/
Town of Wolfville	https://www.wolfville.ca/
Town of Yarmouth	https://www.townofyarmouth.ca/

³ As of April 1, 2020, the Municipality of West Hants and the Town of Windsor merged and became the West Hants Regional Municipality.

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RURAL MUNICIPALITIES

Municipality of the County of Annapolis	https://www.annapoliscounty.ca/
Municipality of the County of Antigonish	http://www.antigonishcounty.ns.ca/
Municipality of the District of Argyle	https://www.munargyle.com/
Municipality of the District of Barrington	https://www.barringtonmunicipality.com/
Municipality of the District of Chester	https://www.chester.ca/
Municipality of the District of Clare	https://www.clarenovascotia.com/
Municipality of the County of Colchester	https://www.colchester.ca/
Municipality of the County of Cumberland	https://www.cumberlandcounty.ns.ca/
Municipality of the District of Digby	https://www.digbydistrict.ca/
Municipality of the District of East Hants	https://www.easthants.ca/
Municipality of the District of Guysborough	http://www.municipality.guysborough.ns.ca/
Municipality of the County of Inverness	http://www.invernesscounty.ca/
Municipality of the County of Kings	http://www.countyofkings.ca/
Municipality of the District of Lunenburg	http://www.modl.ca/
Municipality of the County of Pictou	http://www.county.pictou.ns.ca/
Municipality of the County of Richmond	https://www.richmondcounty.ca/
Municipality of the District of Shelburne	https://www.municipalityofshelburne.ca/
Municipality of the District of St. Mary's	https://www.saint-marys.ca/
Municipality of the County of Victoria	https://www.victoriacounty.com/
Municipality of the District of Yarmouth	http://www.district.yarmouth.ns.ca/

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Appendix B - Additional Resources

B – 1 Nova Scotia Government's Open Data Portal

Nova Scotia Government's Open Data Portal officially launched February 5, 2016. This portal provides access to various government data in free, accessible, machine-readable formats. Currently, DMAH has 21 datasets published through the Nova Scotia Government's Open Data Portal. Specifically:

- 911 Municipal Grant
- Agricultural Land Protection
- Department of Municipal Affairs Funding Programs
- Emergency Services Provider Fund
- Farm Land Grant
- Municipal Contribution to Roads
- Municipal Fiscal Statistics – Detail Consolidated Statement of Operations by Municipality
- Municipal Fiscal Statistics – Financial Condition Indicators
- Municipal Fiscal Statistics – Operating Fund Statement of Operations by Municipality
- Municipal Fiscal Statistics – Operating Fund Expenses – 10 Year Summary
- Municipal Fiscal Statistics – Operating Fund Revenue – 10 Year Summary
- Municipal Land Use Planning Comprehensiveness
- Municipal Polling Districts
- Municipal Property Tax Rates
- Municipality and Village Boundaries
- Nova Scotia Equalization Program
- Nova Scotia Power Grant-In-Lieu
- Portable Fire Extinguisher License
- Public Housing Units – NS Families
- Public Housing Units – NS Seniors
- Uniform Assessment



Open Data Portal Link: data.novascotia.ca

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B – 2 Property Valuation Services Corporation (PVSC)

Property Valuation Services Corporation (PVSC) is an independent, not-for-profit assessment authority responsible for assessing all real property in Nova Scotia and providing related property and information services to Nova Scotia municipalities, property owners and the Province of Nova Scotia.

PVSC is the first assessment jurisdiction in North America to achieve industry best-practice certification by the International Property Tax Institute and was awarded gold by Excellence Canada for Excellence, Innovation and Wellness.

For additional information on PVSC and Nova Scotia property assessment data please refer to www.pvsc.ca.

