



Annual Report
Municipal
Statistics

2015-2016


NOVA SCOTIA

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Municipal Statistics Annual Report

Department of Municipal Affairs (DMA) this please to issue the Annual Report of Municipal Statistics for the fiscal period April 1, 2015 to March 31, 2016.

DMA complies the Annual Report of Municipal Statistics, which consolidates and analyzes the financial data submitted by Nova Scotia's 51 municipalities.

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



Table of Content

Table of Content	2
1 - Methodology and Approach	3
2 - Municipal Organization.....	5
2.1 Municipalities.....	5
2.2 Municipal Location.....	6
2.3 Municipal Population	7
3 – Assessment Information – Fiscal 2016.....	10
4 -Financial Information – Municipalities	15
4.1 Municipal Financial Revenues Graphs	16
4.1.1 Municipal Financial Revenue Graphs – All - Municipalities	16
4.1.2 Municipal Financial Revenue Graphs – Regional Municipalities	17
4.1.3 Municipal Financial Revenue Graphs – Rural Municipalities.....	18
4.1.4 Municipal Financial Revenue Graphs – Towns	19
4.2 Municipal Financial - Expenditures Graphs.....	20
4.2.1 Municipal Financial - Expenditures Graphs – All Municipalities.....	20
4.2.2 Municipal Financial - Expenditures Graphs – Regional Municipalities	21
4.2.3 Municipal Financial - Expenditures Graphs – Rural Municipalities	22
4.2.4 Municipal Financial - Expenditures Graphs – Towns	23
4.3 -Municipalities Consolidated Financial Information	24
4.3.1 Consolidated Financial – Statement of Financial Position – Regional and Rural Municipalities ..	25
4.3.2 Consolidated Financial – Statement of Financial Position– Towns	28
4.3.3 Consolidated Financial – Statement of Financial Position – Villages.....	31
4.3.4 Consolidated Financial – Statement of Operations – Regional and Rural Municipalities	34
4.3.5 Consolidated Financial – Statement of Operations– Towns.....	37
4.3.6 Consolidated Financial – Statement of Operations – Villages	40
5.0 Financial Condition Indicators.....	43
Appendix A- Municipal Contract Information (Websites)	46
Appendix B- Additional Resources:.....	48

Municipal Statistics Annual Report

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 municipalities, and between municipal units in other provinces.

However, there may be significant differences in municipal administration, both provincially and nationally, and these differences must be taken into consideration to make the comparison meaningful.

Consistency

We recognize the wish to compare 2015-2016 with prior statistical information. Thus, the statistical data is compiled in a uniform manner than is consistent with prior years.

However, in 2008-2009 the format of the annual report was modified to follow the Financial Reporting and Accounting Manual, which follows the PSAB standards. Unlike the annual reports prior to 2009, the annual reports after 2009 contain Consolidated Financial Information.



Municipal Statistics Annual Report



DMA strives to make it easier access to municipal data.

In 2017, to help improve access to municipal statistical data, the following data can now be accessed through Nova Scotia's open data portal located at data.novascotia.ca:

- General Operating Fund – Summary of Revenues and Expenses – by municipalities for 2013-2014, 2014-2015 and the current 2015-2016 fiscal period;
- General Operating Fund- Summary of Expenses by Municipal Category for the last 10 years (2006-2007 to 2015-2016); and
- General Operating Fund- Summary of Revenues by Municipal Category for the last 10 years (2006-2007 to 2015-2016).

DMA will continue to improve access

We will continue to work to improve access to municipal data where possible. In 2017, DMA will include:

- Tangible Capital Asset and Debt Schedule in the Annual Report; and
- Consolidated – Detail Revenues and Expenses – by municipalities for 2016-2017 in the Nova Scotia Open Data.

Municipal Statistics Annual Report

2 - Municipal Organization

2.1 Municipalities

All of Nova Scotia is incorporated into municipalities. There are three types of municipalities: Regional municipalities (3), towns (26), and county or district municipalities (21). The regional and county or district municipalities' boundaries are based on traditional county or district boundaries. County and district municipalities' 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, 2016, 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.

Please note as of April 1, 2015:

- the [Town of Bridgetown](#) dissolved its town status and became part of Municipality of the County of Annapolis;
- the [Town of Springhill](#) dissolved its town status and became part of Municipality of the County of Cumberland; and
- the [Town of Hantsport](#) dissolved its town status and became part of Municipality of the District of West Hants.

Subsequent to the fiscal year ended March 31, 2016, the [Town of Parrsboro](#) dissolved its town status and became part of Municipality of the County of Cumberland as of November 1, 2016.

Municipal Statistics Annual Report

2.2 Municipal Location

Location of Municipality – March 31, 2016

County	Municipality	Incorporated Towns	Villages
Annapolis	Municipality of the County of Annapolis	Annapolis Royal, Middleton	Lawrencetown
Antigonish	Municipality of the County of Antigonish	Antigonish	Havre Boucher
Cape Breton	Cape Breton Regional Municipality		
Colchester	Municipality of the County of Colchester	Stewiacke, Truro	Bible Hill, Tatamagouche
Cumberland	Municipality of the County of Cumberland	Amherst, Oxford, Parrsboro*	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		
Hants	Municipality of the District of East Hants Municipality of the District of West Hants	Windsor	
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	

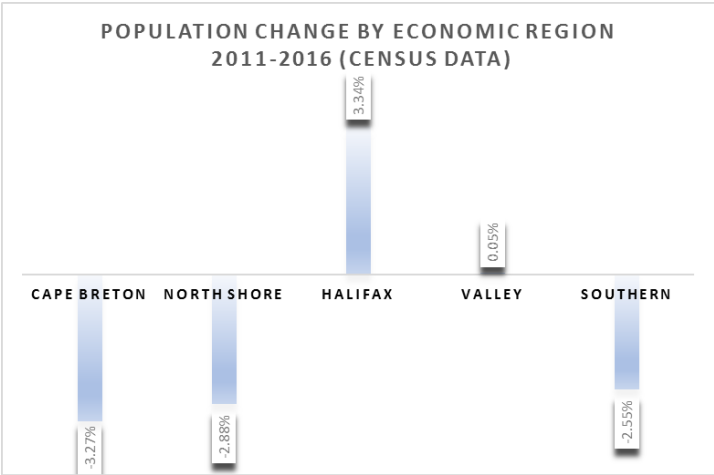
*The Town of Parrsboro dissolved its town status, becoming part of the Municipality of Cumberland as of November 1, 2015.

Municipal Statistics Annual Report



2.3 Municipal Population

While the total population in Nova Scotia grew slightly, the growth was unevenly distributed across the province. As shown in the Figure 1, the Halifax and Valley economic regions have experienced population growth, while the Southern, Northern and Cape Breton economic regions experienced an overall decline in population. The next two pages provide the population information by municipality. Please note the population information was obtained from Statistics Canada and populations from Indian Reserves are excluded.



Municipal Statistics Annual Report

Population by Regional Municipality

Regional Municipality	Population 2016	Population 2011
Cape Breton Regional Municipality	94,285	97,398
Halifax Regional Municipality	403,131	390,096
Region of Queens	10,307	10,917
Regionals Total	507,723	498,411

Population by Rural Municipality

Rural Municipality	Population 2016	Population 2011
Municipality of Annapolis	18,252	17,577
Municipality of Antigonish	14,584	14,692
Municipality of Argyle	7,899	8,252
Municipality of Barrington	6,646	6,994
Municipality of Chester	10,310	10,599
Municipality of Clare	8,018	8,319
Municipality of Colchester	36,091	36,624
Municipality of Cumberland	18,197	15,312
Municipality of Digby	7,107	7,463
Municipality of Guysborough	4,670	4,189
Municipality of Hants East	22,453	22,111
Municipality of Hants West	15,368	14,165
Municipality of Inverness	13,190	13,781
Municipality of Kings	47,404	47,569
Municipality of Lunenburg	24,863	25,118
Municipality of Pictou	20,692	21,278
Municipality of Richmond	8,458	8,812
Municipality of Shelburne	4,288	4,408
Municipality of St. Mary's	2,233	2,354
Municipality of Victoria	6,552	6,597
Municipality of Yarmouth	9,845	10,105
Rural Municipalities Total	307,120	306,319

Population by Towns

Municipal Statistics Annual Report

Town Municipality	Population 2016	Population 2011
Town of Amherst	9,413	9,717
Town of Annapolis Royal	491	481
Town of Antigonish	4,364	4,524
Town of Berwick	2,509	2,454
Town of Bridgewater	8,532	8,241
Town of Canso	n/a	806
Town of Clark's Harbour	758	820
Town of Digby	2,060	2,152
Town of Kentville	6,271	6,094
Town of Lockeport	531	588
Town of Lunenburg	2,263	2,313
Town of Mahone Bay	1,036	943
Town of Middleton	1,832	1,749
Town of Mulgrave	722	794
Town of New Glasgow	9,075	9,562
Town of Oxford	1,190	1,151
Town of Parrsboro	1,205	1,305
Town of Pictou	3,186	3,437
Town of Port Hawkesbury	3,214	3,366
Town of Shelburne	1,743	1,686
Town of Stellarton	4,208	4,485
Town of Stewiacke	1,373	1,438
Town of Trenton	2,474	2,616
Town of Truro	12,261	12,059
Town of Westville	3,628	3,798
Town of Windsor	3,648	3,785
Town of Wolfville	4,195	4,269
Town of Yarmouth	6,518	6,761
Towns Total	98,700	107,370

Municipal Statistics Annual Report

3 – Assessment Information – Fiscal 2016



Municipal Statistics Annual Report

Municipality	Residential Market	Residential Cap Amount	Residential Taxable	Resource Market	Resource Cap Amount	Resource Taxable	Commercial Taxable	Total Taxable
REGIONALS								
CAPE BRETON REGIONAL	4,542,686,900	932,601,000	3,610,085,900	89,484,600	10,224,200	79,260,400	607,336,200	4,296,682,500
HALIFAX REGIONAL	38,746,915,800	4,537,877,700	34,209,038,100	281,118,400	26,152,400	254,966,000	7,797,698,500	42,261,702,600
REGION OF QUEENS	852,788,500	145,914,100	706,874,400	97,040,500	18,277,700	78,762,800	76,493,700	862,130,900
TOTAL REGIONALS	44,142,391,200	5,616,392,800	38,525,998,400	467,643,500	54,654,300	412,989,200	8,481,528,400	47,420,516,000
TOWNS								
AMHERST	417,150,200	43,032,600	374,117,600	1,748,500	34,400	1,714,100	129,762,600	505,594,300
ANNAPOLIS ROYAL	37,898,800	2,024,200	35,874,600	315,400	21,400	294,000	10,437,100	46,605,700
ANTIGONISH	330,427,500	30,187,000	300,240,500	543,000	6,700	536,300	73,726,000	374,502,800
BERWICK	134,892,200	12,509,200	122,383,000	1,061,000	7,100	1,053,900	25,284,900	148,721,800
BRIDGETOWN	43,386,300	2,952,400	40,433,900	150,300	1,400	148,900	6,147,800	46,730,600
BRIDGEWATER	511,740,200	38,684,000	473,056,200	3,223,800	977,700	2,246,100	170,267,900	645,570,200
CLARK'S HARBOUR	29,186,600	1,019,000	28,167,600	945,600	17,600	928,000	7,207,000	36,302,600
DIGBY	89,847,800	4,874,800	84,973,000	615,100	18,900	596,200	23,053,400	108,622,600
HANTSPORT	69,999,200	10,931,200	59,068,000	405,700	150,200	255,500	15,710,100	75,033,600
KENTVILLE	415,694,800	30,106,300	385,588,500	2,991,500	89,300	2,902,200	96,649,200	485,139,900
LOCKEPORT	25,418,900	3,077,900	22,341,000	758,300	105,400	652,900	7,237,100	30,231,000
LUNENBURG	226,045,500	17,731,300	208,314,200	540,000	109,700	430,300	43,689,600	252,434,100
MAHONE BAY	122,585,500	11,066,900	111,518,600	1,793,800	156,300	1,637,500	20,498,100	133,654,200
MIDDLETON	93,959,700	7,102,400	86,857,300	218,200	3,300	214,900	19,495,700	106,567,900
MULGRAVE	26,286,300	1,494,300	24,792,000	1,699,000	10,700	1,688,300	20,395,800	46,876,100
NEW GLASGOW	471,533,500	40,926,900	430,606,600	2,553,600	165,400	2,388,200	132,665,900	565,660,700
OXFORD	47,746,900	2,257,900	45,489,000	583,600	5,500	578,100	25,473,900	71,541,000
PARRSBORO	64,048,700	8,417,300	55,631,400	735,300	41,800	693,500	6,626,400	62,951,300
PICTOU	142,242,600	8,875,100	133,367,500	1,314,500	73,400	1,241,100	23,902,800	158,511,400
PORT HAWKESBURY	147,676,600	5,351,600	142,325,000	1,586,800	3,500	1,583,300	50,385,000	194,293,300
SHELBURNE	75,872,500	6,541,200	69,331,300	1,258,800	144,500	1,114,300	19,910,100	90,355,700
SPRINGHILL	100,481,600	3,188,200	97,293,400	194,500	9,600	184,900	10,091,700	107,570,000
STELLARTON	204,399,800	25,314,200	179,085,600	713,800	13,600	700,200	85,955,300	265,741,100
STEWIACKE	83,333,100	10,429,100	72,904,000	1,128,500	46,300	1,082,200	9,897,900	83,884,100
TRENTON	101,343,500	14,113,900	87,229,600	1,045,700	143,200	902,500	7,613,900	95,746,000
TRURO	647,654,700	50,123,600	597,531,100	966,600	18,000	948,600	222,660,100	821,139,800
WESTVILLE	143,752,200	16,161,700	127,590,500	1,636,400	118,300	1,518,100	11,329,600	140,438,200
WINDSOR	186,116,300	18,901,900	167,214,400	584,700	21,600	563,100	50,485,300	218,262,800
WOLFVILLE	393,794,400	19,918,900	373,875,500	630,300	2,100	628,200	32,635,100	407,138,800
YARMOUTH	281,242,800	3,818,300	277,424,500	652,600	9,500	643,100	131,426,800	409,494,400
TOTAL TOWNS	5,665,758,700	451,133,300	5,214,625,400	32,594,900	2,526,400	30,068,500	1,490,622,100	6,735,316,000

Municipal Statistics Annual Report

Municipality	Residential Market	Residential Cap Amount	Residential Taxable	Resource Market	Resource Cap Amount	Resource Taxable	Commercial Taxable	Total Taxable
RURALS								
ANNAPOLIS	1,134,895,600	169,726,600	965,169,000	47,907,300	1,904,100	46,003,200	49,428,500	1,060,600,700
ANTIGONISH	1,041,478,900	162,968,100	878,510,800	75,217,000	6,306,200	68,910,800	84,896,500	1,032,318,100
ARGYLE	437,380,900	31,100,900	406,280,000	35,577,800	2,533,600	33,044,200	49,963,600	489,287,800
BARRINGTON	363,155,900	21,650,600	341,505,300	24,672,400	2,537,100	22,135,300	57,863,200	421,503,800
CHESTER	1,603,672,800	227,136,800	1,376,536,000	47,340,200	4,537,700	42,802,500	90,514,000	1,509,852,500
CLARE	485,113,900	41,620,900	443,493,000	46,301,000	3,542,500	42,758,500	65,798,900	552,050,400
COLCHESTER	2,236,662,100	312,749,000	1,923,913,100	59,006,900	2,377,300	56,629,600	274,042,800	2,254,585,500
CUMBERLAND	1,294,385,500	246,303,100	1,048,082,400	39,025,100	2,152,400	36,872,700	114,560,000	1,199,515,100
DIGBY	386,609,600	47,841,500	338,768,100	26,383,000	1,522,000	24,861,000	44,765,100	408,394,200
GUYSBOROUGH	247,565,000	29,382,300	218,182,700	35,777,300	1,560,800	34,216,500	171,236,500	423,635,700
HANTS EAST	1,641,611,300	221,194,800	1,420,416,500	47,800,100	1,333,100	46,467,000	137,043,100	1,603,926,600
HANTS WEST	1,030,731,400	166,147,100	864,584,300	33,077,200	1,390,800	31,686,400	46,885,800	943,156,500
INVERNESS	848,318,400	116,913,700	731,404,700	154,944,100	12,940,000	142,004,100	90,436,200	963,845,000
KINGS	3,185,287,700	387,045,300	2,798,242,400	123,684,000	544,300	123,139,700	369,328,300	3,290,710,400
LUNENBURG	2,611,662,600	345,684,600	2,265,978,000	138,150,000	20,633,700	117,516,300	135,165,200	2,518,659,500
PICTOU	1,514,583,100	311,544,700	1,203,038,400	83,348,000	11,917,900	71,430,100	189,193,100	1,463,661,600
RICHMOND	578,655,500	83,315,500	495,340,000	121,206,300	10,234,600	110,971,700	166,253,200	772,564,900
SHELBURNE	347,853,400	54,488,300	293,365,100	60,593,000	9,698,300	50,894,700	31,928,000	376,187,800
ST. MARY'S	140,686,100	21,563,600	119,122,500	21,272,300	1,042,700	20,229,600	25,824,900	165,177,000
VICTORIA	583,545,500	90,524,700	493,020,800	96,286,800	9,391,500	86,895,300	63,204,500	643,120,600
YARMOUTH	639,354,400	43,024,200	596,330,200	40,606,900	2,480,300	38,126,600	31,382,300	665,839,100
TOTAL RURALS	22,353,209,600	3,131,926,300	19,221,283,300	1,358,176,700	110,580,900	1,247,595,800	2,289,713,700	22,758,592,800
TOTAL	72,161,359,500	9,199,452,400	62,961,907,100	1,858,415,100	167,761,600	1,690,653,500	12,261,864,200	76,914,424,800

Municipal Statistics Annual Report

Municipality	Residential Exempt	Commercial Exempt	Resource Exempt	Total Exempt	Total Assessment	Non-Profit Taxable Acres	Commercial Taxable Acres	Resource Taxable Acres
REGIONALS								
CAPE BRETON REGIONAL	\$58,788,600	\$908,354,800	\$20,458,100	987,601,500	5,284,284,000	452	100	182,493
HALIFAX REGIONAL	454,446,000	5,503,278,800	128,454,800	6,086,179,600	48,347,882,200	575	208,706	155,074
REGION OF QUEENS	5,701,000	112,383,900	31,403,800	149,488,700	1,011,619,600	238	1,272	127,742
TOTAL REGIONALS	518,935,600	6,524,017,500	180,316,700	7,223,269,800	54,643,785,800	1,265	210,078	465,309
TOWNS								
AMHERST	735,200	58,813,300	304,000	59,852,500	565,446,800	0	0	103
ANNAPOLIS ROYAL	0	40,809,400	15,800	40,825,200	87,430,900	41	0	0
ANTIGONISH	97,663,800	223,563,300	165,900	321,393,000	695,895,800	0	0	0
BERWICK	14,000	24,110,500	133,200	24,257,700	172,979,500	0	0	23
BRIDGETOWN	10,900	11,790,900	68,400	11,870,200	58,600,800	0	0	0
BRIDGEWATER	1,040,900	139,379,700	243,500	140,664,100	786,234,300	0	0	79
CLARK'S HARBOUR	53,300	11,162,300	36,600	11,252,200	47,554,800	0	0	0
DIGBY	178,700	45,456,500	268,800	45,904,000	154,526,600	0	0	0
HANTSPORT	224,600	8,631,400	35,500	8,891,500	83,925,100	0	0	0
KENTVILLE	390,100	64,707,800	1,084,300	66,182,200	551,322,100	0	0	370
LOCKEPORT	167,100	9,726,300	508,100	10,401,500	40,632,500	0	0	0
LUNENBURG	229,000	57,511,700	0	57,740,700	310,174,800	0	0	0
MAHONE BAY	18,300	16,687,800	31,700	16,737,800	150,392,000	0	0	0
MIDDLETON	120,000	52,517,200	48,300	52,685,500	159,253,400	0	0	163
MULGRAVE	151,800	15,430,800	320,000	15,902,600	62,778,700	0	0	1,257
NEW GLASGOW	217,200	91,168,200	1,561,500	92,946,900	658,607,600	0	0	0
OXFORD	339,100	16,767,800	27,300	17,134,200	88,675,200	0	0	716
PARRSBORO	413,700	8,935,300	28,000	9,377,000	72,328,300	0	0	1,028
PICTOU	1,110,200	41,780,200	399,300	43,289,700	201,801,100	0	0	301
PORT HAWKESBURY	1,704,500	88,774,700	2,052,300	92,531,500	286,824,800	0	0	68
SHELBURNE	358,800	17,029,300	544,300	17,932,400	108,288,100	0	0	155
SPRINGHILL	586,700	75,206,100	97,100	75,889,900	183,459,900	0	0	0
STELLARTON	112,000	41,391,000	1,228,300	42,731,300	308,472,400	0	0	40
STEWIACKE	0	10,773,200	48,900	10,822,100	94,706,200	0	297	1,243
TRENTON	212,300	66,251,000	722,100	67,185,400	162,931,400	0	0	9
TRURO	5,415,200	308,848,100	2,940,200	317,203,500	1,138,343,300	162	484	1,030
WESTVILLE	253,800	15,244,300	500,300	15,998,400	156,436,600	0	0	608
WINDSOR	6,991,600	53,418,200	165,900	60,575,700	278,838,500	0	0	0
WOLFVILLE	68,214,700	160,774,100	747,000	229,735,800	636,874,600	0	0	0
YARMOUTH	15,669,200	190,912,600	476,200	207,058,000	616,552,400	0	0	102
TOTAL TOWNS	202,596,700	1,967,573,000	14,802,800	2,184,972,500	8,920,288,500	203	781	7,295

Municipal Statistics Annual Report

Municipality	Residential Exempt	Commercial Exempt	Resource Exempt	Total Exempt	Total Assessment	Non-Profit Taxable Acres	Commercial Taxable Acres	Resource Taxable Acres
RURALS								
ANNAPOLIS	2,063,100	55,800,600	18,145,000	76,008,700	1,136,609,400	153	27,953	231,530
ANTIGONISH	3,764,000	108,902,600	7,012,400	119,679,000	1,151,997,100	141	8,740	164,889
ARGYLE	366,700	70,988,700	1,848,900	73,204,300	562,492,100	0	3,392	41,752
BARRINGTON	1,475,000	49,018,000	5,085,900	55,578,900	477,082,700	0	3,213	17,666
CHESTER	1,153,400	57,113,500	5,593,300	63,860,200	1,573,712,700	130	21,476	109,757
CLARE	7,564,100	75,637,700	442,200	83,644,000	635,694,400	0	22,405	102,564
COLCHESTER	11,793,700	256,782,600	6,029,800	274,606,100	2,529,191,600	49	192,646	337,257
CUMBERLAND	9,202,500	130,569,600	5,790,000	145,562,100	1,345,077,200	658	236,996	399,723
DIGBY	11,794,300	64,748,000	7,236,400	83,778,700	492,172,900	50	84,250	97,659
GUYSBOROUGH	1,872,700	46,502,200	7,822,900	56,197,800	479,833,500	0	635	123,270
HANTS EAST	498,800	88,568,000	4,627,800	93,694,600	1,697,621,200	0	56,283	172,313
HANTS WEST	1,524,200	46,532,200	1,287,000	49,343,400	992,499,900	177	51,759	92,408
INVERNESS	4,067,600	126,315,500	8,771,400	139,154,500	1,102,999,500	90	0	178,056
KINGS	58,949,200	393,920,600	5,507,400	458,377,200	3,749,087,600	274	67,058	189,569
LUNENBURG	2,953,500	107,578,500	12,537,300	123,069,300	2,641,728,800	0	2,023	250,729
PICTOU	10,760,400	160,023,700	6,478,700	177,262,800	1,640,924,400	230	106,836	291,601
RICHMOND	1,663,100	167,890,600	3,670,900	173,224,600	945,789,500	16	187	50,110
SHELBURNE	1,153,200	36,224,900	4,239,400	41,617,500	417,805,300	0	1,832	63,016
ST. MARY'S	2,164,100	22,195,900	1,347,300	25,707,300	190,884,300	0	74,956	57,421
VICTORIA	5,851,500	147,277,300	4,449,300	157,578,100	800,698,700	0	0	51,380
YARMOUTH	259,500	51,922,800	2,016,500	54,198,800	720,037,900	0	3,072	63,371
TOTAL RURALS	140,894,600	2,264,513,500	119,939,800	2,525,347,900	25,283,940,700	1,968	965,712	3,086,041
TOTAL	862,426,900	10,756,104,000	315,059,300	11,933,590,200	88,848,015,000	3,436	1,176,571	3,558,645

Financial Information



4 -Financial Information – Municipalities

4.1 Municipal Financial Revenues Graphs

The graphs in this section are compiled from Nova Scotia's municipalities' consolidated revenue.

4.1.1 Municipal Financial Revenue Graphs – All - Municipalities

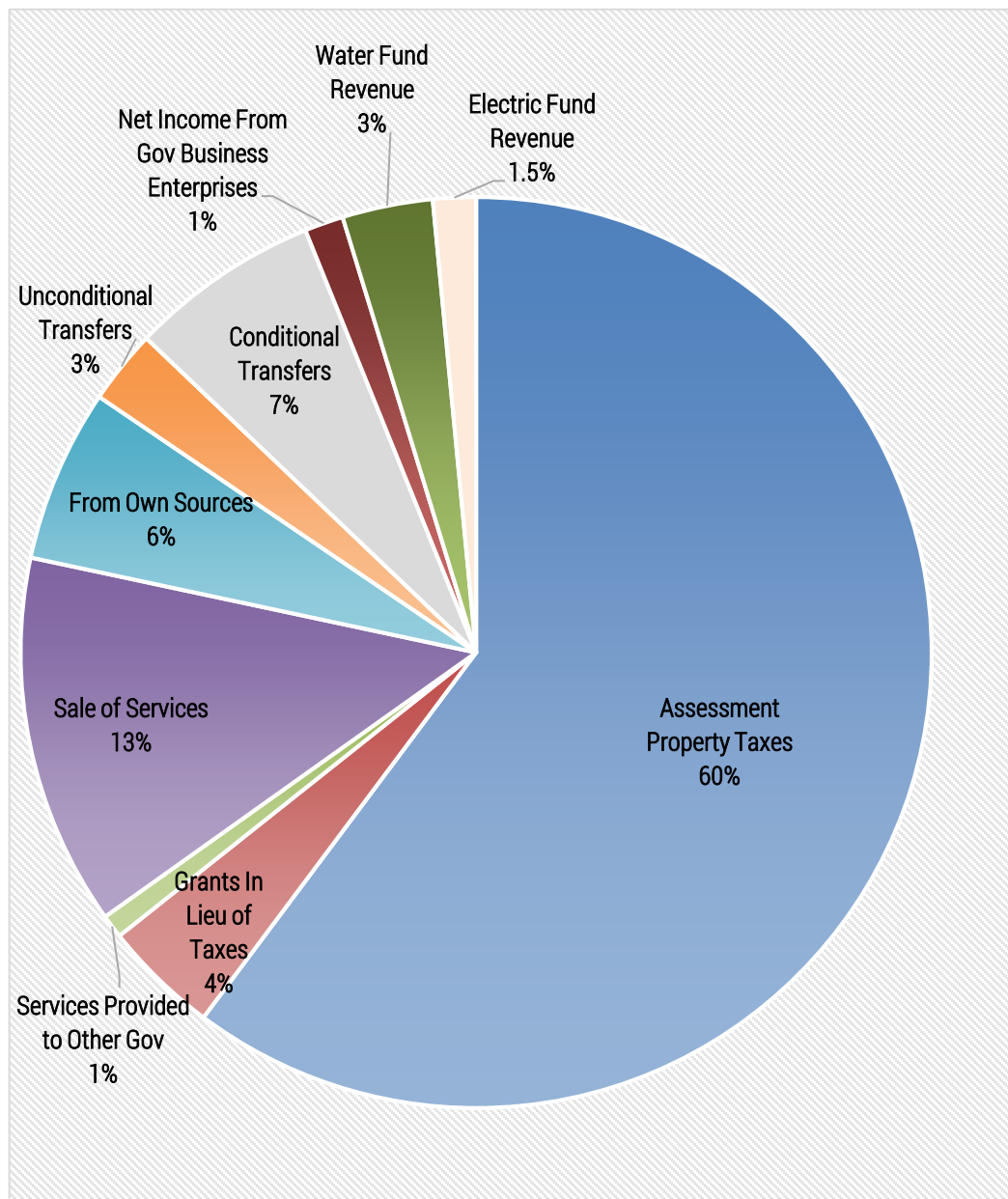


Figure 1- Consolidated Revenue Sources - All NS municipalities- Information obtained from 2015-2016 FIR

Municipal Statistics Annual Report

4.1.2 Municipal Financial Revenue Graphs – Regional Municipalities

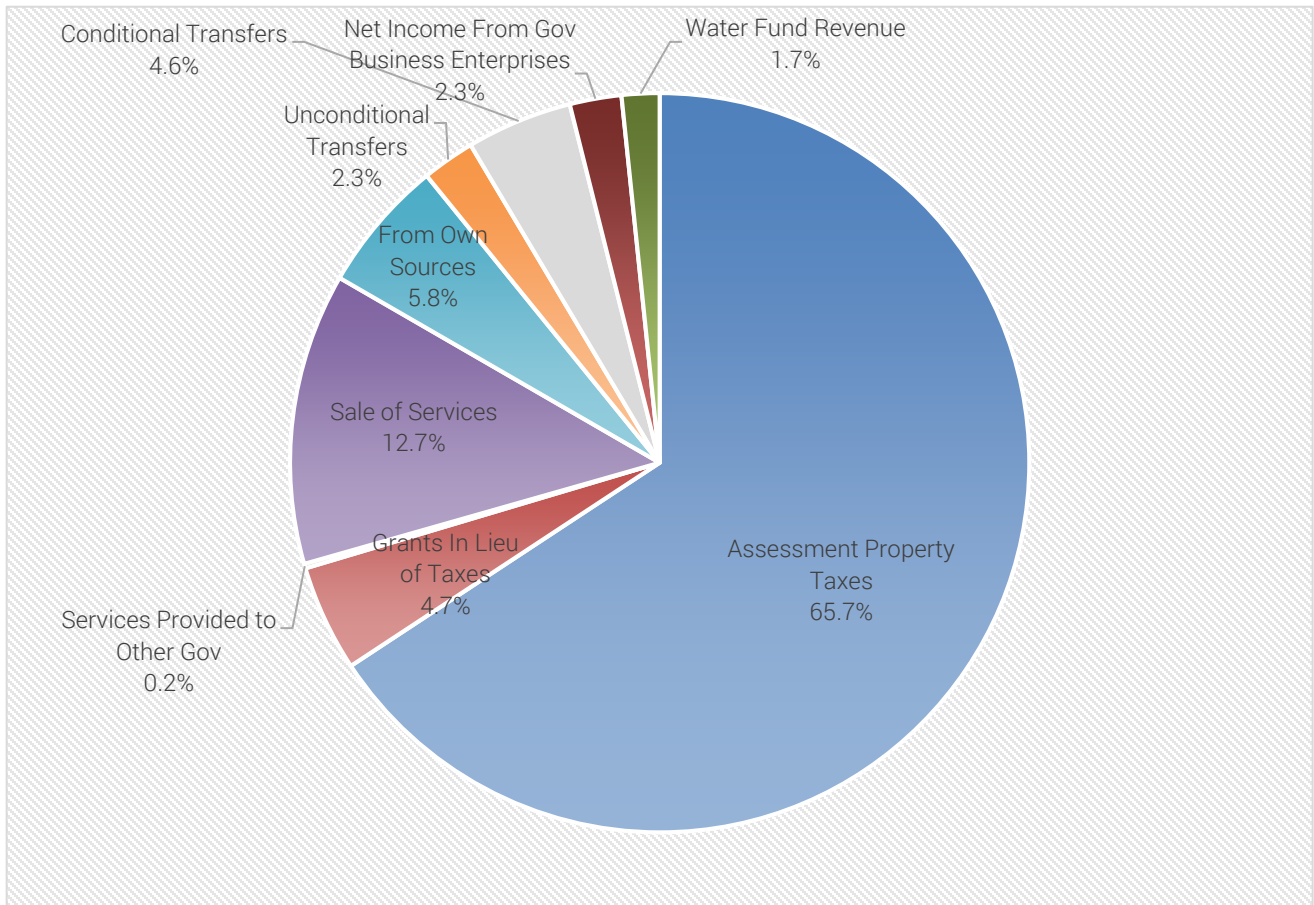


Figure 2 - Consolidated Revenue Sources - For NS regional municipalities -Information obtained from 2015-2016 FIR

As shown in Figure 2 above, the revenue sources for regional municipalities is comprised of:

- 70.4% Taxes- Property Taxes (65.7%) and Grants-in-Lieu of Taxes (4.7%)
- 12.7% Sale of Services
- 6.9% Transfers (4.6% Conditional and 2.3% Unconditional)
- 5.8% Own Source
- 2.3% Net Income from Government Business Enterprises
- 1.7% Water Fund
- 0.2% Services Provided to Other Government

Municipal Statistics Annual Report

4.1.3 Municipal Financial Revenue Graphs – Rural Municipalities

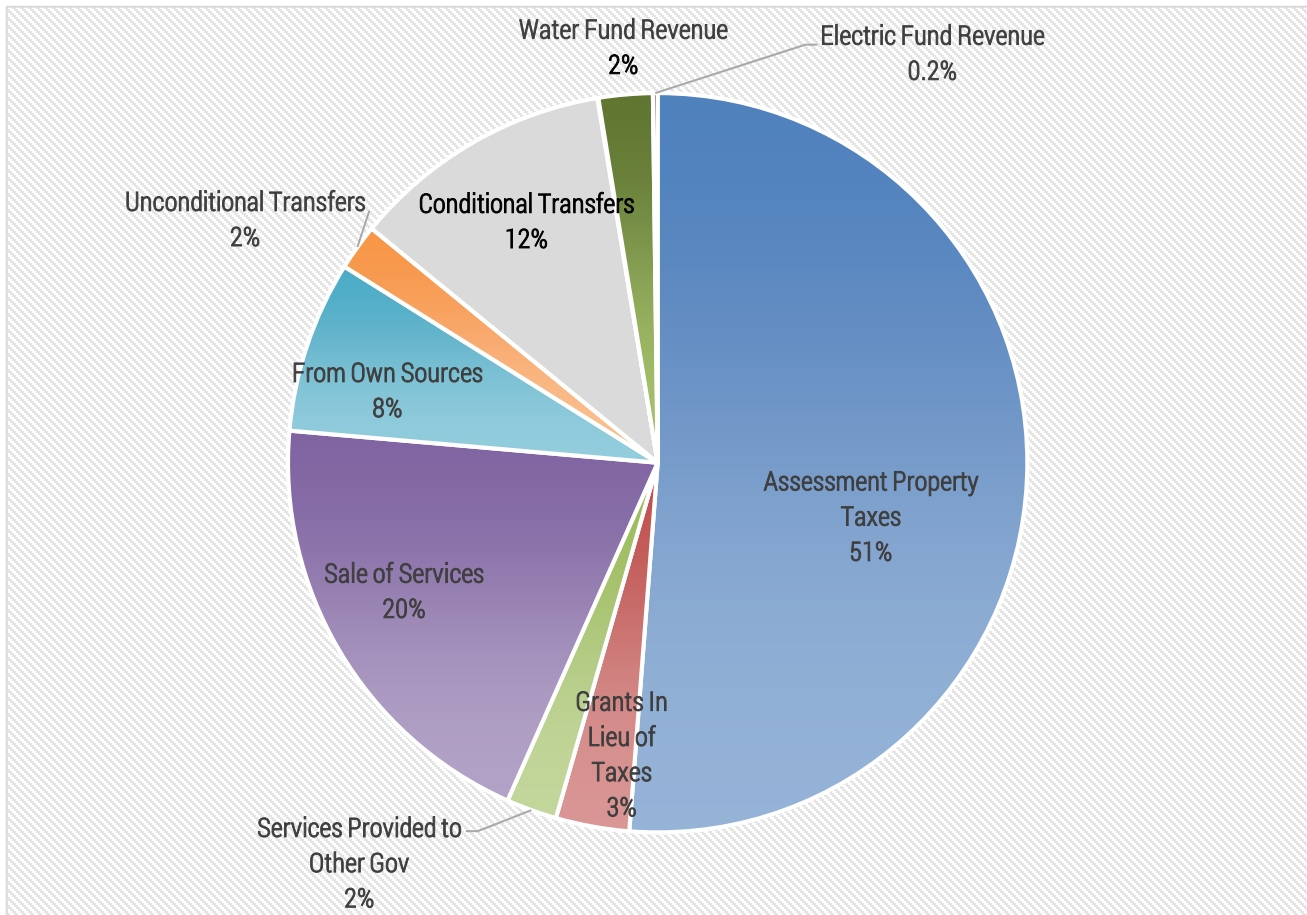


Figure 3- Consolidated Revenue Sources - NS rural municipalities - Information obtained from 2015-2016 FIR

As shown in Figure 3 above, the revenue sources for rural municipalities is comprised of:

- 54% Taxes- Property Taxes (51%) and Grants-in-Lieu of Taxes (3%)
- 20% Sale of Services
- 14% Transfers (12% Conditional and 2% Unconditional)
- 8% Own Source
- 2% Services Provided to Other Government
- 2% Water Fund
- 0.2% Electric Fund Revenue

Municipal Statistics Annual Report

4.1.4 Municipal Financial Revenue Graphs – Towns

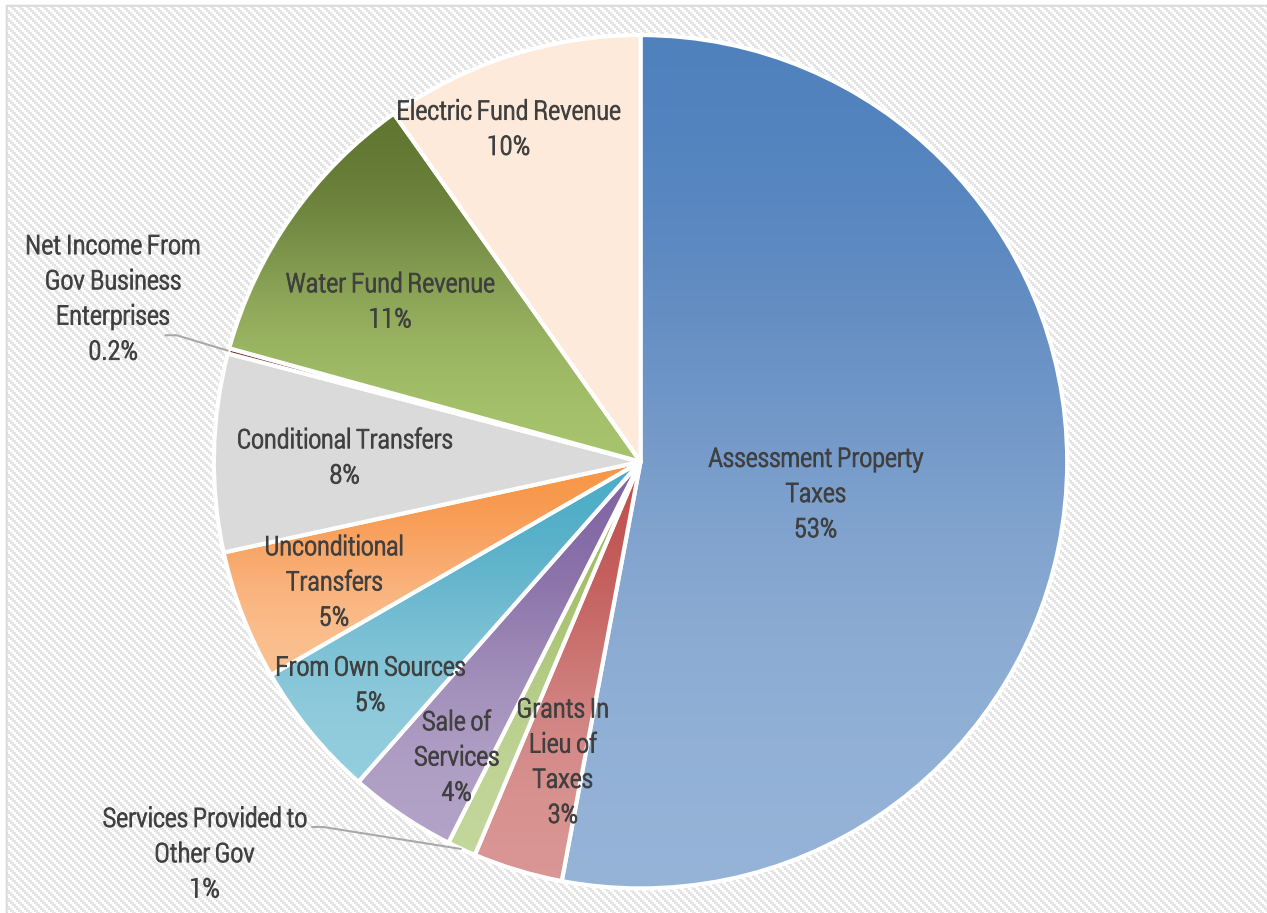


Figure 4 - Consolidated Revenue Sources - NS Towns - Information obtained from 2015-2016 FIR

As shown in Figure 4 above, the revenue sources for towns is comprised of:

- 56% Taxes- Property Taxes (53%) and Grants-in-Lieu of Taxes (3%)
- 13% Transfers (8% Conditional and 5% Unconditional)
- 11% Water Fund
- 10% Electric Fund Revenue
- 5% Own Source
- 4% Sale of Services
- 1% Services Provided to Other Government
- 0.2% Net Income from Government Business Enterprises

Municipal Statistics Annual Report

4.2 Municipal Financial - Expenditures Graphs

The graphs in this section are compiled from Nova Scotia's municipalities' consolidated expenditures.

4.2.1 Municipal Financial - Expenditures Graphs – All Municipalities

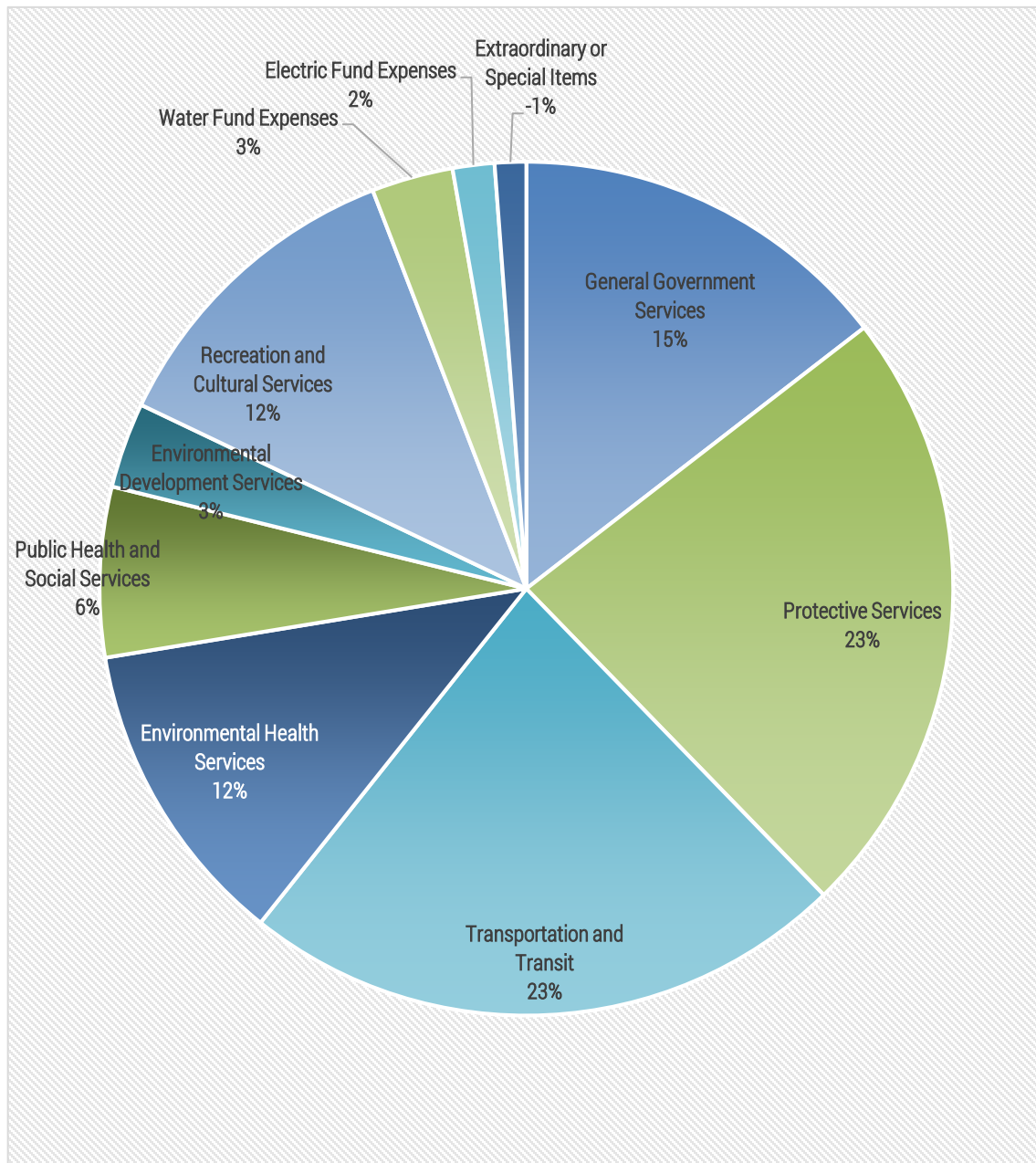


Figure 5- Consolidated Expenditure Categories - NS all municipalities - Information obtained from 2015-2016 FIR

4.2.2 Municipal Financial - Expenditures Graphs – Regional Municipalities

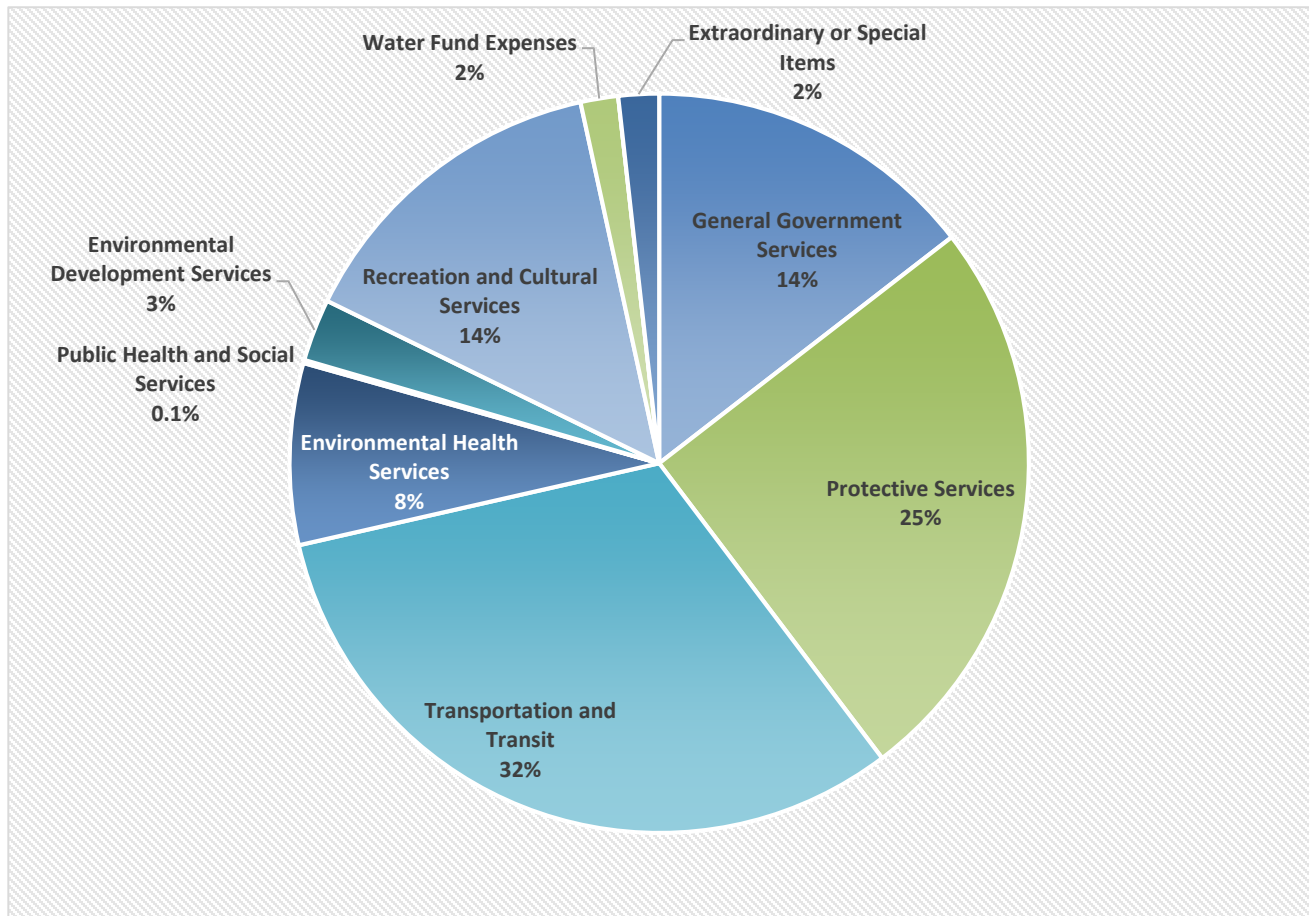


Figure 6 - Consolidated Expenditure Categories - NS regional municipalities - Information obtained from 2015-2016 FIR

As shown in Figure 6 above, the expenditures for regional municipalities is comprised of:

- 32% Transportation and Transit
- 25% Protective Services
- 14% General Government Services
- 14% Recreation and Cultural Services
- 8% Environmental Health Services
- 3% Environmental Development Services
- 2% Water Fund
- 2% Extraordinary or Special Items
- 0.1% Public Health and Social Services

Municipal Statistics Annual Report

4.2.3 Municipal Financial - Expenditures Graphs – Rural Municipalities

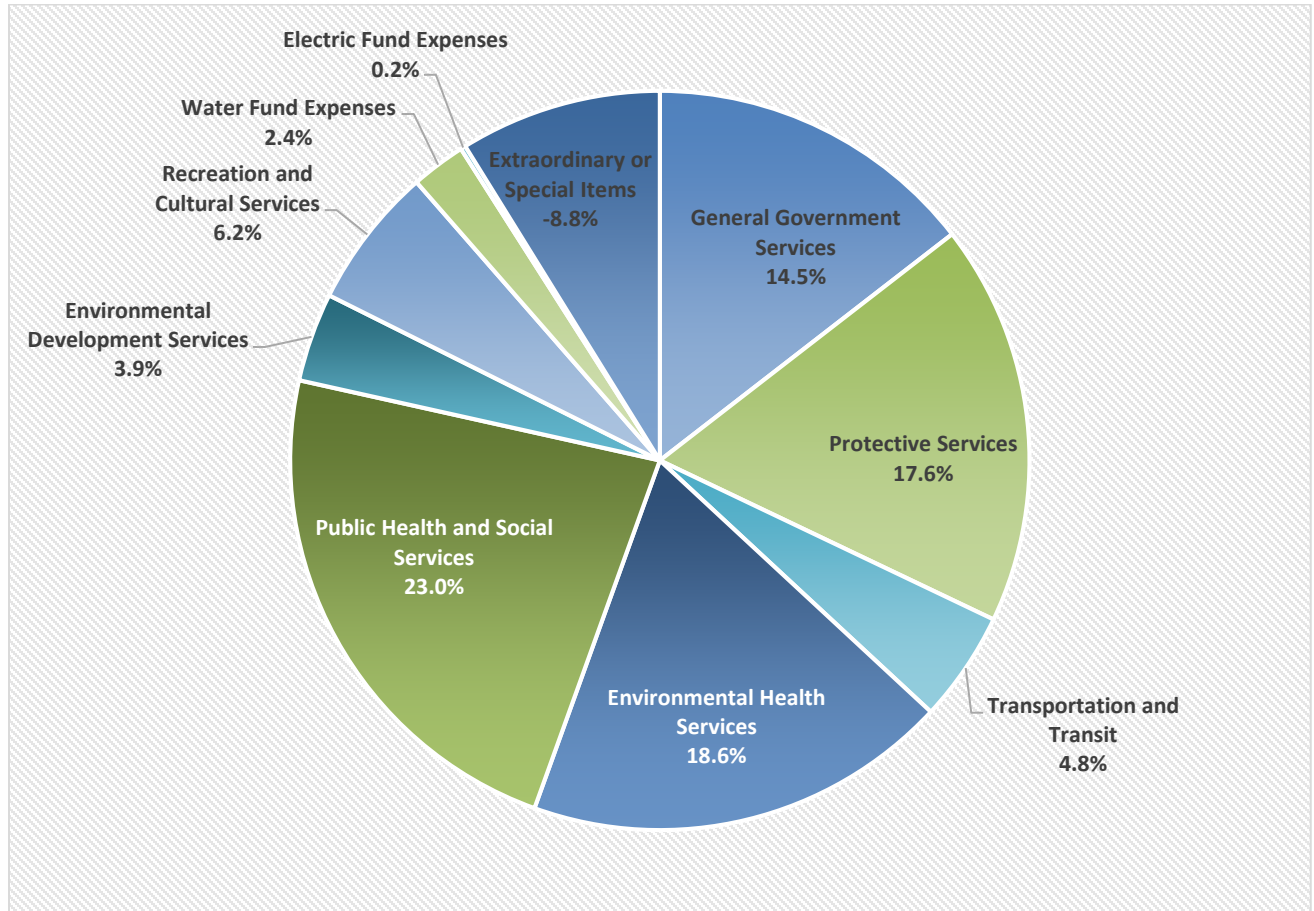


Figure 7- Consolidated Expenditure Categories - NS rural municipalities - Information obtained from 2015-2016 FIR

As shown in Figure 7 above, the expenditures for rural municipalities is comprised of:

- 23.0% Public Health and Social Services
- 18.6% Environmental Health Services
- 17.6% Protective Services
- 14.5% General Government Services
- 6.2% Recreation and Cultural Services
- 4.8% Transportation and Transit
- 3.9% Environmental Development Services
- 2.4% Water Fund
- 0.2% Electric Fund
- -8.8% Extraordinary or Special Items

4.2.4 Municipal Financial - Expenditures Graphs – Towns

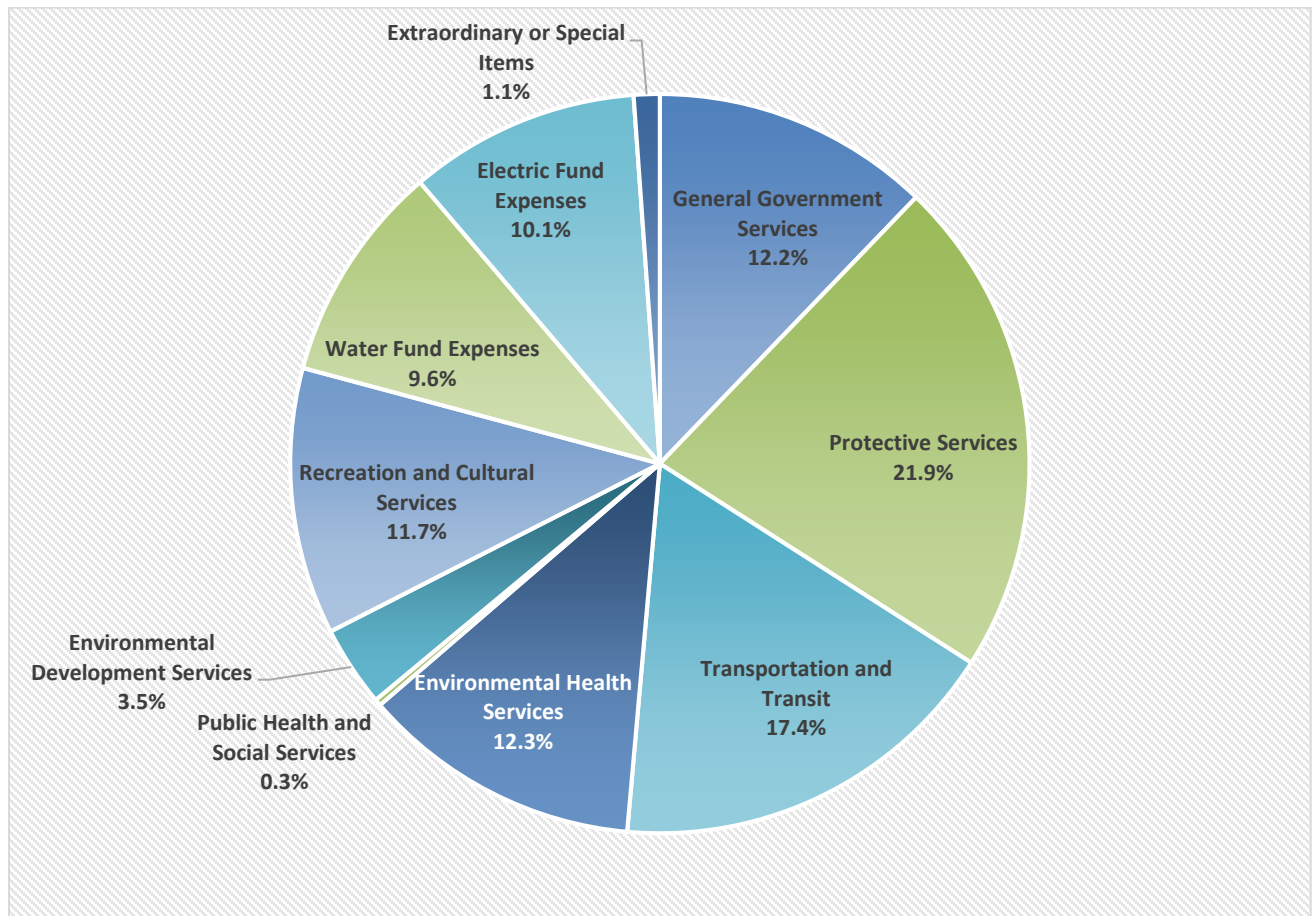


Figure 8 - Consolidated Expenditure Categories - NS towns - Information obtained from 2015-2016 FIR

As shown in Figure 8 above, the expenditures for towns is comprised of:

- 21.9% Protective Services
- 17.4% Transportation and Transit
- 12.3% Environmental Health Services
- 12.2% General Government Services
- 11.7% Recreation and Cultural Services
- 10.1% Electric Fund
- 9.6% Water Fund
- 3.5% Environmental Development Services
- 1.1% Extraordinary or Special Items
- 0.3% Public Health and Social Services

Municipal Statistics Annual Report

4.3 -Municipalities Consolidated Financial Information

This section contains the following information:

- Consolidated Statement of Financial Position which shows the Financial Assets, Liabilities and Net Financial Assets (Net Debt) and Non- Financial Assets and Accumulated Surplus (Deficit)
 - o Consolidated Statement of Financial Position – Regional and Rural Municipality
 - o Consolidated Statement of Financial Position – Towns
 - o Consolidated Statement of Financial Position – Villages

- Consolidated Statement of Operations – Revenue and Expenditures
 - o Consolidated Statement of Operations – Regional and Rural
 - o Consolidated Statement of Operations – Towns
 - o Consolidated Statement of Operations – Villages



CONSOLIDATED STATEMENT OF FINANCIAL POSITION
2015-16
Regional and Rural Municipalities

Financial Assets	Cash and Cash Equivalents	Restricted Cash	Taxes Receivable (Net Of Asset Valuation Allowances)	Other Receivables (Net Of Asset Valuation Allowances)	Investments	Loans And Advances	Investment In Government Business Enterprises Or Partnerships	Other Financial Assets	Inventory Held For Resale	Total Financial Assets
Cape Breton Regional Municipality	-	2,393,666	15,448,012	10,199,867	-	-	-	8,433,000	-	36,474,545
Halifax Regional Municipality	276,821,000	-	33,774,000	45,242,000	12,042,000	59,407,000	123,670,000	-	49,604,000	600,560,000
Region of Queens Municipality	13,754,453	307,475	1,529,626	1,477,593	-	219,621	-	-	-	17,288,768
Municipality of the County of Annapolis	5,120,592	387,110	832,946	1,423,537	-	909,815	-	-	-	8,674,000
Municipality of the County of Antigonish	7,153,493	82,118	508,080	362,396	4,528,960	-	711,579	-	-	13,346,626
Municipality of the District of Argyle	8,538,182	293,902	378,491	781,233	72,803	292,062	-	3,279	87,488	10,447,440
Municipality of the District of Barrington	2,755,046	77,716	1,066,665	620,073	-	-	-	-	-	4,519,500
Municipality of the District of Chester	8,558,515	4,172,779	1,200,995	1,007,248	-	-	-	-	-	14,939,537
Municipality of the District of Clare	3,492,602	234,539	510,208	1,517,823	-	-	-	-	-	5,755,172
Municipality of the County of Colchester	16,674,944	451,555	2,116,178	5,532,958	-	2,022,908	-	-	-	26,798,543
Municipality of the County of Cumberland	10,846,696	1,815,439	2,321,111	4,895,457	-	-	-	-	51,599	19,930,302
Municipality of the District of Digby	3,881,725	490,005	658,398	83,810	-	231,719	-	441,434	-	5,787,091
Municipality of the District of East Hants	18,838,420	2,993,636	1,922,971	2,056,264	-	-	-	-	-	25,811,291
Municipality of the District of Guysborough	24,758,705	-	435,534	2,267,986	1,131,594	-	-	-	-	28,593,819
Municipality of the County of Inverness	15,463,146	454,060	1,777,188	1,565,362	-	-	-	472,701	-	19,732,457
Municipality of the County of Kings	29,892,300	1,616,500	1,875,800	5,807,100	267,000	493,500	348,100	-	-	40,300,300
Municipality of the District of Lunenburg	17,140,761	830,091	1,775,428	481,816	-	-	3,528,630	-	10,388	23,767,114
Municipality of the County of Pictou	5,019,134	201,917	324,790	861,659	-	-	21,500	-	-	6,429,000
Municipality of the County of Richmond	5,813,925	278,222	1,630,870	1,610,835	-	-	-	-	-	9,333,852
Municipality of the District of Shelburne	2,847,072	329,239	716,628	175,903	-	-	-	-	-	4,068,842
Municipality of the District of St. Mary's	2,045,474	52,530	299,604	158,297	-	-	-	-	-	2,555,905
Municipality of the County of Victoria	4,747,031	1,303,973	1,619,880	706,095	20,234	-	-	-	-	8,397,213
Municipality of the District of West Hants	8,663,195	148,917	1,076,221	1,166,485	-	650,000	152,558	-	149,113	12,006,489
Municipality of the District of Yarmouth	9,799,643	110,590	762,236	1,230,171	72,797	-	-	17,142	-	11,992,579
Regional and Rural Municipality Total	502,626,054	19,025,979	74,561,860	91,231,968	18,135,388	64,226,625	128,432,367	9,367,556	49,902,588	957,510,385

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
2015-16
Regional and Rural Municipalities

Liabilities and Net Financial Assets (Net Debt)	Bank Indebtedness	Short-Term Borrowings	Payables	Long-Term Debt	Other Liabilities	Other liabilities - Long term	Total Liabilities	Net Financial Assets (Net Debt)
Cape Breton Regional Municipality	14,908,119	-	10,982,574	105,460,729	5,424,043	49,454,720	186,230,185	(149,755,640)
Halifax Regional Municipality	-	-	112,079,000	272,963,000	57,526,000	65,878,000	508,446,000	92,114,000
Region of Queens Municipality	-	-	1,592,558	4,339,976	417,159	2,683,974	9,033,667	8,255,101
Municipality of the County of Annapolis	-	-	1,546,534	4,750,024	2,856,419	-	9,152,977	(478,977)
Municipality of the County of Antigonish	-	-	1,099,781	3,876,694	-	380,846	5,357,321	7,989,305
Municipality of the District of Argyle	-	-	1,021,446	848,729	1,218,980	298,472	3,387,627	7,059,813
Municipality of the District of Barrington	-	-	571,507	1,027,977	49,533	149,623	1,798,640	2,720,860
Municipality of the District of Chester	-	450,738	2,168,255	10,125,113	294,788	3,763,618	16,802,512	(1,862,975)
Municipality of the District of Clare	-	-	908,252	2,318,334	449,680	500,505	4,176,771	1,578,401
Municipality of the County of Colchester	-	-	4,185,203	24,355,767	1,432,219	11,481,371	41,454,560	(14,656,017)
Municipality of the County of Cumberland	5,795,836	-	3,967,903	10,769,604	2,493,872	2,540,288	25,567,503	(5,637,201)
Municipality of the District of Digby	-	-	670,423	880,000	575,349	489,845	2,615,617	3,171,474
Municipality of the District of East Hants	-	-	2,605,934	27,688,711	1,479,203	5,072,309	36,846,157	(11,034,866)
Municipality of the District of Guysborough	-	-	3,744,032	13,290,731	1,382,587	5,710,270	24,127,620	4,466,199
Municipality of the County of Inverness	-	-	3,567,586	36,087,169	3,259,719	6,613,860	49,528,334	(29,795,877)
Municipality of the County of Kings	-	-	8,972,700	11,552,800	3,509,600	1,500,100	25,535,200	14,765,100
Municipality of the District of Lunenburg	-	-	1,911,680	6,864,237	1,165,616	2,930,632	12,872,165	10,894,949
Municipality of the County of Pictou	-	-	1,733,595	-	312,327	-	2,045,922	4,383,078
Municipality of the County of Richmond	373,507	-	2,757,076	12,482,897	702,191	1,075,318	17,390,989	(8,057,137)
Municipality of the District of Shelburne	-	-	422,821	14,200	130,942	329,239	897,202	3,171,640
Municipality of the District of St. Mary's	-	-	189,286	1,000,000	157,379	52,530	1,399,195	1,156,710
Municipality of the County of Victoria	-	-	2,082,859	25,123,862	2,149,138	715,039	30,070,898	(21,673,685)
Municipality of the District of West Hants	-	-	2,202,188	7,513,134	1,117,418	588,235	11,420,975	585,514
Municipality of the District of Yarmouth	-	-	1,211,560	2,546,199	2,255,250	957,399	6,970,408	5,022,171
Regional and Rural Municipality Total	21,077,462	450,738	172,194,753	585,879,887	90,359,412	163,166,193	1,033,128,445	(75,618,060)

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
2015-16
Regional and Rural Municipalities

Non-Financial Assets and Accumulated Surplus (Deficit)	Capital Assets - Cost	Capital Assets - Accumulated Amortization	Inventory Not Held For Resale	Prepaid Expenses	Other Non-financial assets	Total Non-Financial Assets	Accumulated Surplus (Deficit)
Cape Breton Regional Municipality	581,675,781	(197,677,480)	1,026,052	575,754	1,132,791	386,732,898	236,977,258
Halifax Regional Municipality	3,354,173,000	(1,564,313,000)	7,231,972	5,015,028	-	1,802,107,000	1,894,221,000
Region of Queens Municipality	79,231,040	(23,595,007)	112,692	152,539	-	55,901,264	64,156,365
Municipality of the County of Annapolis	47,752,306	(17,160,975)	30,338	161,127	18,300	30,801,096	30,322,119
Municipality of the County of Antigonish	32,667,783	(11,629,697)	255,149	19,866	-	21,313,101	29,302,406
Municipality of the District of Argyle	20,620,597	(7,834,652)	-	36,678	-	12,822,623	19,882,436
Municipality of the District of Barrington	19,906,631	(8,039,191)	11,132	53,977	71,907	12,004,456	14,725,316
Municipality of the District of Chester	52,902,151	(30,431,054)	-	112,248	-	22,583,345	20,720,370
Municipality of the District of Clare	19,387,903	(8,603,945)	-	-	-	10,783,958	12,362,359
Municipality of the County of Colchester	190,270,128	(80,888,108)	-	860,878	148,582	110,391,480	95,735,463
Municipality of the County of Cumberland	86,650,407	(18,610,818)	212,219	36,452	-	68,288,260	62,651,059
Municipality of the District of Digby	16,574,674	(5,146,474)	-	850	-	11,429,050	14,600,524
Municipality of the District of East Hants	106,715,667	(29,910,194)	6,656	259,770	-	77,071,899	66,037,033
Municipality of the District of Guysborough	68,339,503	(25,947,750)	37,137	425,910	-	42,854,800	47,320,999
Municipality of the County of Inverness	76,603,507	(20,481,525)	127,884	3,116	162,973	56,415,955	26,620,078
Municipality of the County of Kings	112,689,700	(53,428,700)	179,700	513,900	-	59,954,600	74,719,700
Municipality of the District of Lunenburg	48,569,511	(8,461,126)	-	22,445	-	40,130,830	51,025,779
Municipality of the County of Pictou	57,341,364	(14,171,257)	-	13,651	-	43,183,758	47,566,836
Municipality of the County of Richmond	44,488,638	(16,052,155)	555,616	278,616	-	29,270,715	21,213,578
Municipality of the District of Shelburne	8,701,247	(3,495,843)	-	3,313	4,152	5,212,869	8,384,509
Municipality of the District of St. Mary's	7,139,417	(2,234,837)	15,967	40,603	-	4,961,150	6,117,860
Municipality of the County of Victoria	41,800,373	(10,971,991)	-	157,901	71,964	31,058,247	9,384,562
Municipality of the District of West Hants	41,521,236	(12,091,417)	74,372	20,716	-	29,524,907	30,110,421
Municipality of the District of Yarmouth	37,973,165	(15,324,520)	5,411	85,896	-	22,739,952	27,762,123
Regional and Rural Municipality Total	5,153,695,729	(2,186,501,716)	9,882,297	8,851,234	1,610,669	2,987,538,213	2,911,920,153

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
2015-16
Towns

Financial Assets	Cash and Cash Equivalents	Restricted Cash	Taxes Receivable (Net Of Asset Valuation Allowances)	Other Receivables (Net Of Asset Valuation Allowances)	Investments	Loans And Advances	Investment In Government Business Enterprises Or Partnerships	Other Financial Assets	Inventory Held For Resale	Total Financial Assets
Town of Amherst	5,418,029	18,270	401,112	916,064	-	-	-	-	-	6,753,475
Town of Annapolis Royal	2,250,305	-	41,669	193,652	-	-	-	-	-	2,485,626
Town of Antigonish	4,355,087	-	214,624	3,301,360	-	-	-	-	-	7,871,071
Town of Berwick	191,400	-	733,399	1,281,482	-	-	253,863	59,134	-	2,519,278
Town of Bridgewater	4,644,629	9,550	722,112	2,564,207	-	-	15,161,475	27,436	-	23,129,409
Town of Clark's Harbour	245,048	10,222	78,069	14,672	-	-	-	-	40,668	388,679
Town of Digby	2,450,033	17,260	517,267	273,041	-	-	-	-	-	3,257,601
Town of Kentville	3,662,906	-	300,567	1,200,612	12,925,385	-	-	-	-	18,089,470
Town of Lockeport	221,367	82,026	152,335	19,931	-	-	-	-	-	475,659
Town of Lunenburg	3,099,648	-	436,159	1,253,097	-	20,000	-	-	-	4,808,904
Town of Mahone Bay	2,389,305	-	444,039	294,124	-	-	-	-	-	3,127,468
Town of Middleton	1,549,754	42,781	131,675	191,883	-	-	-	-	-	1,916,093
Town of Mulgrave	548,458	-	84,316	305,594	-	-	-	-	-	938,368
Town of New Glasgow	2,450,600	-	1,527,300	1,100,500	-	-	-	-	-	5,078,400
Town of Oxford	731,627	-	54,078	144,290	-	-	-	-	-	929,995
Town of Parrsboro	1,110,719	-	89,794	1,325,784	-	-	-	-	-	2,526,297
Town of Pictou	1,545,403	-	534,937	389,966	-	-	-	1,823,453	-	4,293,759
Town of Port Hawkesbury	4,791,336	-	355,232	707,992	-	-	-	-	-	5,854,560
Town of Shelburne	980,718	966	294,092	347,450	150,684	-	-	-	-	1,773,910
Town of Stewiacke	1,340,091	-	141,696	128,836	-	-	-	-	-	1,610,623
Town of Stellarton	7,705,492	-	628,244	426,934	-	-	-	-	-	8,760,670
Town of Trenton	1,270,327	8,793	331,389	71,163	-	-	-	-	-	1,681,672
Town of Westville	784,190	44,712	396,079	336,856	-	-	-	-	-	1,561,837
Town of Truro	4,372,331	70,959	1,570,154	5,312,844	-	170,000	-	-	888,771	12,385,059
Town of Windsor	3,865,696	2,100	582,028	810,897	-	-	-	38,982	-	5,299,703
Town of Wolfville	5,593,386	-	352,466	227,185	-	-	-	-	-	6,173,037
Town of Yarmouth	7,862,592	36,383	876,632	1,497,110	72,804	-	-	271,458	48,000	10,664,979
Town Total	75,430,477	344,022	11,991,464	24,637,526	13,148,873	190,000	15,415,338	2,220,463	977,439	144,355,602

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
2015-16
Towns

Liabilities and Net Financial Assets (Net Debt)	Bank Indebtedness	Short-Term Borrowings	Payables	Long-Term Debt	Other Liabilities	Other liabilities - Long term	Total Liabilities	Net Financial Assets (Net Debt)
Town of Amherst	-	-	609,660	7,987,720	2,126,880	1,734,150	12,458,410	(5,704,935)
Town of Annapolis Royal	-	-	340,328	182,925	-	-	523,253	1,962,373
Town of Antigonish	-	367,532	2,644,414	18,329,000	813,329	-	22,154,275	(14,283,204)
Town of Berwick	-	-	1,219,078	2,006,975	75,446	-	3,301,499	(782,221)
Town of Bridgewater	-	-	2,760,821	6,416,523	749,981	4,642,645	14,569,970	8,559,439
Town of Clark's Harbour	-	-	124,460	283,000	10,411	10,222	428,093	(39,414)
Town of Digby	-	-	764,940	1,448,886	17,297	88,460	2,319,583	938,018
Town of Kentville	1,364,576	-	1,182,641	7,408,320	282,462	-	10,237,999	7,851,471
Town of Lockeport	2,024	-	138,572	417,862	3,954	151,477	713,889	(238,230)
Town of Lunenburg	-	781,587	1,298,562	2,960,819	140,550	-	5,181,518	(372,614)
Town of Mahone Bay	-	2,400,000	645,333	982,200	115,140	-	4,142,673	(1,015,205)
Town of Middleton	-	130,292	394,396	2,447,249	12,483	-	2,984,420	(1,068,327)
Town of Mulgrave	-	1,185,400	412,880	229,403	79,434	-	1,907,117	(968,749)
Town of New Glasgow	1,590,100	-	2,474,700	10,313,800	142,900	-	14,521,500	(9,443,100)
Town of Oxford	-	210,000	215,467	1,771,900	718	41,888	2,239,973	(1,309,978)
Town of Parrsboro	-	-	501,116	-	316,081	257,451	1,074,648	1,451,649
Town of Pictou	468,419	-	1,424,972	3,733,080	154,388	1,973,260	7,754,119	(3,460,360)
Town of Port Hawkesbury	-	-	669,954	4,939,040	193,149	1,913,250	7,715,393	(1,860,833)
Town of Shelburne	188,522	-	525,469	1,817,925	57,250	2,547,644	5,136,810	(3,362,900)
Town of Stewiacke	-	-	265,239	1,387,108	61,681	-	1,714,028	(103,405)
Town of Stellarton	-	-	850,380	9,964,087	80,657	-	10,895,124	(2,134,454)
Town of Trenton	-	1,250,000	393,403	535,475	10,245	8,793	2,197,916	(516,244)
Town of Westville	343,061	-	505,353	2,079,550	99,271	44,712	3,071,947	(1,510,110)
Town of Truro	-	-	4,147,836	25,069,117	372,739	935,067	30,524,759	(18,139,700)
Town of Windsor	-	3,362,646	1,524,300	5,884,632	86,647	246,198	11,104,423	(5,804,720)
Town of Wolfville	-	-	1,821,797	3,738,201	217,389	-	5,777,387	395,650
Town of Yarmouth	-	-	2,054,708	2,566,667	1,153,648	709,754	6,484,777	4,180,202
Town Total	3,956,702	9,687,457	29,910,779	124,901,464	7,374,130	15,304,971	191,135,503	(46,779,901)

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
2015-16
Towns

Non-Financial Assets and Accumulated Surplus (Deficit)	Capital Assets - Cost	Capital Assets - Accumulated Amortization	Inventory Not Held For Resale	Prepaid Expenses	Other Non-financial assets	Total Non-Financial Assets	Accumulated Surplus (Deficit)
Town of Amherst	86,666,924	(32,149,332)	136,167	47,499	-	54,701,258	48,996,323
Town of Annapolis Royal	11,650,206	(5,547,921)	25,480	49,892	-	6,177,657	8,140,030
Town of Antigonish	58,063,054	(19,851,044)	532,946	28,347	-	38,773,303	24,490,099
Town of Berwick	23,736,259	(11,564,996)	86,130	17,755	-	12,275,148	11,492,927
Town of Bridgewater	129,472,875	(54,832,268)	304,628	423,242	-	75,368,477	83,927,916
Town of Clark's Harbour	5,808,898	(3,187,387)	9,839	8,936	10,630	2,650,916	2,611,502
Town of Digby	26,175,981	(12,314,250)	9,590	19,351	-	13,890,672	14,828,690
Town of Kentville	62,193,777	(23,670,833)	-	68,783	524,197	39,115,924	46,967,395
Town of Lockeport	6,865,125	(4,234,102)	-	-	69,451	2,700,474	2,462,244
Town of Lunenburg	50,019,494	(19,477,292)	190,055	15,898	-	30,748,155	30,375,541
Town of Mahone Bay	20,064,053	(7,192,105)	60,237	144,631	191,951	13,268,767	12,253,562
Town of Middleton	20,884,429	(8,407,688)	-	19,630	-	12,496,371	11,428,044
Town of Mulgrave	13,965,160	(5,982,702)	-	13,243	-	7,995,701	7,026,952
Town of New Glasgow	87,394,500	(35,327,900)	409,700	55,600	29,000	52,560,900	43,117,800
Town of Oxford	14,241,742	(5,951,658)	29,037	31,874	-	8,350,995	7,041,017
Town of Parrsboro	12,004,102	(5,438,998)	102,610	15,838	25	6,683,577	8,135,226
Town of Pictou	34,534,000	(12,528,102)	-	155,441	-	22,161,339	18,700,979
Town of Port Hawkesbury	52,728,731	(23,076,655)	192,664	23,748	-	29,868,488	28,007,655
Town of Shelburne	21,771,143	(9,443,981)	52,177	21,003	-	12,400,342	9,037,442
Town of Stewiacke	12,173,707	(4,517,772)	-	5,604	-	7,661,539	7,558,134
Town of Stellarton	52,751,451	(23,037,475)	2,366,317	9,999	(354,898)	31,735,394	29,600,940
Town of Trenton	20,142,377	(11,022,441)	16,860	-	141,662	9,278,458	8,762,214
Town of Westville	18,581,514	(8,033,000)	40,686	-	-	10,589,200	9,079,090
Town of Truro	157,140,053	(52,398,658)	396,197	94,335	-	105,231,927	87,092,227
Town of Windsor	40,967,282	(12,026,417)	48,853	19,541	433,795	29,443,054	23,638,334
Town of Wolfville	39,699,681	(16,004,934)	26,197	72,338	-	23,793,282	24,188,932
Town of Yarmouth	101,374,063	(35,406,823)	19,667	32,551	-	66,019,458	70,199,660
Town Total	1,181,070,581	(462,626,734)	5,056,037	1,395,079	1,045,813	725,940,776	679,160,875

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
2015-16
Villages

Financial Assets	Cash and cash equivalents	Taxes receivable (net of asset valuation allowances)	Other receivables (net of asset valuation allowances)	Other current financial assets	Long-term Financial Assets	Other long-term financial Assets	TOTAL FINANCIAL ASSETS
Village of Aylesford	83,036	1,400	8,253	1,420	62,735	-	156,844
Village of Baddeck	1,819,835	34,285	322,592	-	-	-	2,176,712
Village of Bible Hill	1,121,779	104,604	-	-	-	-	1,226,383
Village of Canning	2,192,912	91,670	-	-	-	-	2,284,582
Village of Chester	868,095	6,489	133,731	-	-	-	1,008,315
Village of Cornwallis Square	249,816	19,656	-	-	-	-	269,472
Village of Freeport	139,964	27,518	3,902	-	-	-	171,384
Village of Greenwood	401,782	10,238	-	-	-	-	412,020
Village of Havre Boucher*	-	-	-	-	-	-	-
Village of Hebbville	8,053	3,920	1	-	-	-	11,974
Village of Kingston	1,701,685	115,122	-	-	-	-	1,816,807
Village of Lawrencetown	534,435	108,490	11,552	-	-	-	654,477
Village of New Minas	2,609,758	424,517	-	-	-	-	3,034,275
Village of Port Williams	1,241,279	-	70,648	-	-	-	1,311,927
Village of Pugwash	97,389	16,449	-	84,079	-	-	197,917
Village of River Hebert	10,449	-	1,383	347	-	-	12,179
Village of St. Peter's*	-	-	-	-	-	-	-
Village of Tatamagouche	125,390	3,738	103,198	-	-	-	232,326
Village of Tiverton*	-	-	-	-	-	-	-
Village of Westport	52,963	-	-	-	-	-	52,963
Village of Weymouth	194,388	-	8,132	-	-	-	202,520
Village Total	13,453,008	968,096	663,392	85,846	62,735	-	15,233,077

*No Data

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
2015-16
Villages

Liabilities and Net Financial Assets (Net Debt)	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	-	132	-	-	-	-	132	156,712
Village of Baddeck	-	222,745	114,222	-	469,178	-	806,145	1,370,567
Village of Bible Hill	-	156,728	3,706	-	-	-	160,434	1,065,949
Village of Canning	-	14,533	-	-	47,061	-	61,594	2,222,988
Village of Chester	-	23,140	8,728	-	-	-	31,868	976,447
Village of Cornwallis Square	-	39,099	-	-	300,000	-	339,099	(69,627)
Village of Freeport	-	6,178	-	-	44,000	-	50,178	121,206
Village of Greenwood	-	9,745	-	-	-	-	9,745	402,275
Village of Havre Boucher*	-	-	-	-	-	-	-	-
Village of Hebbville	-	403	-	-	-	-	403	11,571
Village of Kingston	-	451,301	43,117	-	48,000	-	542,418	1,274,389
Village of Lawrencetown	-	29,164	-	-	25,500	-	54,664	599,813
Village of New Minas	-	72,293	-	-	-	-	72,293	2,961,982
Village of Port Williams	-	36,295	33,201	-	102,000	-	171,496	1,140,431
Village of Pugwash	-	3,952	-	-	-	-	3,952	193,965
Village of River Hebert	-	500	-	-	-	-	500	11,679
Village of St. Peter's*	-	-	-	-	-	-	-	-
Village of Tatamagouche	-	5,085	1,957	-	-	-	7,042	225,284
Village of Tiverton*	-	-	-	-	-	-	-	-
Village of Westport	-	12,017	-	-	10,000	-	22,017	30,946
Village of Weymouth	-	14,398	6,159	-	81,760	-	102,317	100,203
Village Total	-	1,097,708	211,090	-	1,127,499	-	2,436,297	12,796,780

*No Data

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
2015-16
Villages

Non-Financial Assets and Accumulated Surplus (Deficit)	Tangible Capital Assets	Less Accumulated amortization	Prepaid/Inventories	Other non financial assets	TOTAL NON-FINANCIAL ASSETS	ACCUMULATED SURPLUS (DEFICIT)
Village of Aylesford	383,064	(209,365)	-	-	173,699	330,411
Village of Baddeck	9,836,834	(2,153,169)	28,400	-	7,712,065	9,082,632
Village of Bible Hill	15,229,270	(6,759,356)	6,055	-	8,475,969	9,541,918
Village of Canning	7,090,306	(2,170,198)	14,960	-	4,935,068	7,158,056
Village of Chester	2,755,731	(1,140,026)	15,025	-	1,630,730	2,607,177
Village of Cornwallis Square	5,885,540	(3,130,967)	11,349	-	2,765,922	2,696,295
Village of Freeport	183,623	(123,705)	4,573	-	64,491	185,696
Village of Greenwood	1,428,115	(808,672)	-	-	619,443	1,021,718
Village of Havre Boucher*	-	-	-	-	-	-
Village of Hebbville	-	-	-	-	-	11,974
Village of Kingston	7,949,502	(3,606,731)	24,331	-	4,367,102	5,641,491
Village of Lawrencetown	3,886,024	(1,913,503)	33,422	-	2,005,943	2,605,755
Village of New Minas	22,628,582	(8,526,080)	61,943	-	14,164,445	17,126,427
Village of Port Williams	8,431,101	(3,289,288)	52,470	-	5,194,283	6,334,714
Village of Pugwash	412,292	-	5,547	-	417,839	611,804
Village of River Hebert	23,065	-	-	-	23,065	34,744
Village of St. Peter's*	-	-	-	-	-	-
Village of Tatamagouche	40,342	-	1,083	-	41,425	266,709
Village of Tiverton*	-	-	-	-	-	-
Village of Westport	172,380	-	11,215	-	183,595	214,541
Village of Weymouth	2,649,358	1,841,472	6,295	-	4,497,125	914,384
Village Total	88,985,129	(31,989,588)	276,668	-	57,272,209	66,386,446

*No Data

CONSOLIDATED STATEMENT OF OPERATIONS
2015-16
Regional and Rural Municipalities

Consolidated Revenues	Assessable Property 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 Federal Or Provincial Governments Or Agencies	Conditional Transfers From Other Local Governments	Net Income From Government Business Enterprises	Water Fund Revenues	Electric Fund Revenues	Total Revenue
Cape Breton Regional Municipality	86,634,995	8,407,908	331,728	9,753,405	8,153,178	15,873,396	9,819,884	-	-	16,070,569	-	155,045,063
Halifax Regional Municipality	571,401,436	38,490,000	-	117,476,000	49,155,067	6,266,610	36,188,390	-	22,951,000	-	-	841,928,503
Region of Queens Municipality	9,050,038	308,024	1,674,074	2,143,416	1,673,370	1,297,463	975,620	-	-	683,729	-	17,805,734
Municipality of the County of Annapolis	9,993,509	529,427	-	959,308	741,939	987,134	1,935,578	279,182	-	1,095,427	-	16,521,504
Municipality of the County of Antigonish	8,046,442	424,798	-	1,252,020	479,156	150,941	667,734	-	(159,339)	779,229	-	11,640,981
Municipality of the District of Argyle	4,665,715	183,263	-	-	1,848,613	161,702	379,025	23,533	-	-	-	7,261,851
Municipality of the District of Barrington	4,555,180	143,466	116,211	482,200	477,930	512,098	165,272	-	-	-	-	6,452,357
Municipality of the District of Chester	10,326,442	169,480	2,909,721	941,615	928,983	267,821	892,701	-	-	-	-	16,436,763
Municipality of the District of Clare	4,924,490	136,981	283,420	-	622,227	401,464	606,096	-	-	-	-	6,974,678
Municipality of the County of Colchester	23,678,204	1,036,639	1,058,792	954,207	8,472,293	1,080,716	321,091	1,129,973	-	692,379	-	38,424,294
Municipality of the County of Cumberland	14,647,572	2,199,424	-	18,020,898	1,048,033	1,470,956	1,934,146	-	-	1,153,904	-	40,474,933
Municipality of the District of Digby	5,332,425	142,978	90,633	100,899	342,509	360,050	-	-	-	-	-	6,369,494
Municipality of the District of East Hants	19,846,418	186,160	-	894,849	1,084,352	204,181	1,499,659	-	-	1,751,389	-	25,467,008
Municipality of the District of Guysborough	5,696,855	277,645	-	11,385,186	5,020,278	314,687	366,050	-	-	417,203	861,402	24,339,306
Municipality of the County of Inverness	8,761,867	398,621	147,822	14,958,623	485,892	539,400	804,826	114,787	-	521,634	-	26,733,472
Municipality of the County of Kings	25,899,500	3,051,000	3,913,600	14,567,100	1,447,300	292,900	30,975,800	472,200	-	897,900	-	81,517,300
Municipality of the District of Lunenburg	19,614,481	200,175	34,595	-	2,581,842	81,082	1,757,897	-	-	-	-	24,270,072
Municipality of the County of Pictou	13,457,117	257,000	17,128	-	1,164,540	439,939	970,268	-	-	195,433	-	16,501,425
Municipality of the County of Richmond	8,428,258	1,938,361	-	7,593,459	570,453	-	1,236,081	-	-	337,062	-	20,103,674
Municipality of the District of Shelburne	4,002,974	203,620	-	62,207	438,031	113,853	227,599	-	-	-	-	5,048,284
Municipality of the District of St. Mary's	1,757,844	155,614	-	-	129,098	186,151	136,229	9,728	-	132,012	-	2,506,676
Municipality of the County of Victoria	6,213,466	1,772,337	-	10,762,606	1,117,345	33,259	332,701	(274,095)	-	523,662	-	20,481,281
Municipality of the District of West Hants	9,493,047	122,128	468,134	108,717	471,723	259,970	1,162,944	91,298	-	1,468,745	-	13,646,706
Municipality of the District of Yarmouth	6,680,028	31,259	308,786	156,037	2,234,259	654,187	166,513	-	-	-	-	10,231,069
Regional and Rural Municipality Total	883,108,303	60,766,308	11,354,644	212,572,752	90,688,411	31,949,960	93,522,104	1,846,606	22,791,661	26,720,277	861,402	1,436,182,428

*Net of Transfers to Education, Transfers to Corrections, & Deficit of Regional Housing Authority

CONSOLIDATED STATEMENT OF OPERATIONS
2015-16
Regional and Rural Municipalities

Consolidated Expenditures	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 Expenses	Electric Fund Expenses	Total Expenditures
Cape Breton Regional Municipality	17,927,342	37,792,334	36,672,636	17,733,882	-	1,606,673	11,525,031		14,896,354	-	138,154,252
Halifax Regional Municipality	117,857,733	197,632,570	261,394,000	53,762,000	-	23,235,000	121,680,000	16,796,200	-	-	792,357,503
Region of Queens Municipality	1,807,815	2,965,152	2,588,249	3,658,679	1,292,392	1,011,115	2,643,468	-	680,519	-	16,647,389
Municipality of the County of Annapolis	3,829,291	4,178,923	1,899,277	2,623,367		414,352	1,499,505	(5,009,829)	950,866		10,385,752
Municipality of the County of Antigonish	2,246,176	2,436,277	436,880	2,412,090	117,500	322,068	1,365,913	-	893,928	-	10,230,832
Municipality of the District of Argyle	1,414,009	1,446,307	663,509	1,693,055	115,876	1,085,574	587,150	175	-	-	7,005,655
Municipality of the District of Barrington	1,513,857	1,715,970	261,033	1,273,461	299,363	315,669	865,123	-	-	-	6,244,476
Municipality of the District of Chester	3,242,949	2,419,780	780,820	5,709,603	-	1,389,082	981,548	-	-	-	14,523,782
Municipality of the District of Clare	1,231,984	1,554,878	134,358	1,593,489	598,420	273,274	907,700	-	-	-	6,294,103
Municipality of the County of Colchester	5,238,735	8,546,441	2,487,494	13,906,237	115,677	356,118	5,125,488	-	761,907	-	36,538,097
Municipality of the County of Cumberland	4,994,774	6,558,782	1,541,932	7,146,113	16,938,970	534,019	1,728,395	(25,782,484)	956,517	-	14,617,018
Municipality of the District of Digby	1,513,714	2,090,107	684,155	1,272,321	-	416,241	473,975	-	-	-	6,450,513
Municipality of the District of East Hants	5,135,555	6,290,500	2,054,185	4,620,482	-	1,204,153	1,463,601	-	2,103,007	-	22,871,483
Municipality of the District of Guysborough	3,494,371	2,076,560	526,171	5,053,728	5,877,579	2,161,759	1,148,551	-	384,854	945,817	21,669,390
Municipality of the County of Inverness	2,683,920	2,353,218	1,067,586	2,915,416	15,350,703	841,224	658,044	-	759,109	-	26,629,220
Municipality of the County of Kings	5,019,900	9,910,400	2,218,500	12,627,352	41,469,900	1,672,100	1,375,600	-	384,248	-	74,678,000
Municipality of the District of Lunenburg	4,149,229	6,633,656	1,368,505	4,448,857	-	2,242,635	3,129,621	-	-	-	21,972,503
Municipality of the County of Pictou	3,161,228	5,898,825	894,433	3,754,571	-	503,214	1,291,624	-	339,632	-	15,843,527
Municipality of the County of Richmond	3,741,969	2,328,505	655,703	2,201,692	7,476,188	1,000,137	686,804	-	359,724	-	18,450,722
Municipality of the District of Shelburne	1,795,382	1,190,695	219,446	898,269	450,000	234,532	361,962	-	-	-	5,150,286
Municipality of the District of St. Mary's	907,654	625,771	123,717	595,422	-	25,786	307,757	-	157,280	-	2,743,387
Municipality of the County of Victoria	2,408,475	2,337,363	479,520	2,368,229	10,837,845	112,940	491,248	-	613,363	-	19,648,983
Municipality of the District of West Hants	3,423,390	4,372,754	816,330	1,622,176	20,374	601,642	799,035	(7,513,898)	1,715,725	-	5,857,528
Municipality of the District of Yarmouth	1,855,148	1,264,320	1,629,779	2,011,210	54,224	1,161,732	1,640,919	-	-	-	9,617,332
Regional and Rural Municipality Total	200,594,600	314,620,088	321,598,218	155,901,701	101,015,011	42,721,039	162,738,062	(21,509,836)	25,957,033	945,817	1,304,581,733

CONSOLIDATED STATEMENT OF OPERATIONS
2015-16
Regional and Rural Municipalities

Accumulated Surplus (Deficit)	Total Revenue	Total Expenditures	Annual Surplus (Deficit)	Accumulated Surplus (Deficit), Beginning Of Year	Accumulated Surplus (Deficit), End Of Year
Cape Breton Regional Municipality	155,045,063	138,154,252	16,890,811	220,086,447	236,977,258
Halifax Regional Municipality	841,928,503	792,357,503	49,571,000	1,850,466,000	1,900,037,000
Region of Queens Municipality	17,805,734	16,647,389	1,158,345	62,998,020	64,156,365
Municipality of the County of Annapolis	16,521,504	10,385,752	6,135,752	24,186,367	30,322,119
Municipality of the County of Antigonish	11,640,981	10,230,832	1,410,149	27,892,257	29,302,406
Municipality of the District of Argyle	7,261,851	7,005,655	256,196	19,626,240	19,882,436
Municipality of the District of Barrington	6,452,357	6,244,476	207,881	14,517,435	14,725,316
Municipality of the District of Chester	16,436,763	14,523,782	1,912,981	18,807,389	20,720,370
Municipality of the District of Clare	6,974,678	6,294,103	680,575	11,681,784	12,362,359
Municipality of the County of Colchester	38,424,294	36,538,097	1,886,197	93,849,266	95,735,463
Municipality of the County of Cumberland	40,474,933	14,617,018	25,857,915	36,793,144	62,651,059
Municipality of the District of Digby	6,369,494	6,450,513	(81,019)	14,681,543	14,600,524
Municipality of the District of East Hants	25,467,008	22,871,483	2,595,525	63,441,508	66,037,033
Municipality of the District of Guysborough	24,339,306	21,669,390	2,669,916	44,651,083	47,320,999
Municipality of the County of Inverness	26,733,472	26,629,220	104,252	26,515,826	26,620,078
Municipality of the County of Kings	81,517,300	74,678,000	6,839,300	67,880,400	74,719,700
Municipality of the District of Lunenburg	24,270,072	21,972,503	2,297,569	48,728,210	51,025,779
Municipality of the County of Pictou	16,501,425	15,843,527	657,898	46,908,938	47,566,836
Municipality of the County of Richmond	20,103,674	18,450,722	1,652,952	19,560,626	21,213,578
Municipality of the District of Shelburne	5,048,284	5,150,286	(102,002)	8,486,511	8,384,509
Municipality of the District of St. Mary's	2,506,676	2,743,387	(236,711)	6,354,571	6,117,860
Municipality of the County of Victoria	20,481,281	19,648,983	832,298	8,552,264	9,384,562
Municipality of the District of West Hants	13,646,706	5,857,528	7,789,178	22,321,243	30,110,421
Municipality of the District of Yarmouth	10,231,069	9,617,332	613,737	27,148,386	27,762,123
Regional and Rural Municipality Total	1,436,182,428	1,304,581,733	131,600,695	2,786,135,458	2,917,736,153

CONSOLIDATED STATEMENT OF OPERATIONS
2015-16
Towns

Consolidated Revenues	Assessable Property 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 Federal Or Provincial Governments Or Agencies	Conditional Transfers From Other Local Governments	Net Income From Government Business Enterprises	Water Fund Revenues	Electric Fund Revenues	Total Revenue
Town of Amherst	10,959,828	338,609	226,511	1,700,730	487,270	1,260,382	1,073,534	710,377	-	1,958,179	-	18,715,420
Town of Annapolis Royal	829,440	370,444	-	100,905	85,878	191,956	64,690	-	-	264,308	-	1,907,621
Town of Antigonish	3,901,786	1,113,790	333,818	635,682	228,761	214,969	291,789	-	-	1,062,300	12,016,346	19,799,241
Town of Berwick	2,919,670	40,099	-	301,536	120,423	264,203	182,024	-	-	-	4,903,440	8,731,395
Town of Bridgewater	14,292,198	827,269	-	745,884	645,664	532,553	1,432,049	302,023	408,360	-	-	19,186,000
Town of Clark's Harbour	818,597	35,458	2,293	-	55,959	189,822	59,475	-	-	-	-	1,161,604
Town of Digby	2,729,515	443,536	154,706	2,630	109,624	388,862	187,792	457,833	-	604,094	-	5,078,592
Town of Kentville	7,367,204	515,566	165,015	969,292	1,658,239	168,621	660,148	-	-	4,117,329	-	15,621,414
Town of Lockeport	836,883	20,659	47,259	8,656	111,006	158,081	87,354	-	-	-	-	1,269,898
Town of Lunenburg	4,502,181	235,548	-	402,248	109,577	70,652	923,473	172,788	-	1,228,938	6,064,122	13,709,527
Town of Mahone Bay	1,680,404	21,104	127,481	3,994	287,092	50,021	81,166	(1,724)	101,942	533,752	1,843,370	4,728,602
Town of Middleton	2,417,089	160,913	92,641	147,085	89,036	519,753	90,791	-	-	570,105	-	4,087,413
Town of Mulgrave	1,312,215	15,035	-	-	400,891	128,508	506,716	-	-	357,561	-	2,720,926
Town of New Glasgow	13,579,900	74,600	-	797,800	932,300	1,601,200	1,058,800	63,000	-	2,822,900	-	20,930,500
Town of Oxford	1,648,163	60,952	53,650	18,554	114,445	204,406	87,372	118,960	-	361,670	-	2,668,172
Town of Parrsboro	1,180,113	12,746	61,506	412,208	88,159	394,110	140,121	65,902	-	197,217	-	2,552,082
Town of Pictou	3,643,878	320,348	27,872	288,770	343,576	536,506	267,579	50,909	-	762,125	-	6,241,563
Town of Port Hawkesbury	4,070,254	761,437	190,300	1,075,000	332,982	422,260	323,818	-	-	1,175,457	-	8,351,508
Town of Shelburne	2,313,374	29,557	62,504	11,250	336,689	359,645	173,012	121,788	-	433,427	-	3,841,246
Town of Stellarton	5,852,778	146,579	102,013	91,811	506,279	500,684	416,047	-	-	1,501,103	-	9,117,294
Town of Stewiacke	1,505,749	5,673	-	155,585	94,906	205,501	144,481	-	-	503,602	-	2,615,497
Town of Trenton	2,663,413	3,721	146,082	260,789	120,086	420,922	251,559	-	-	358,325	-	4,224,897
Town of Truro	17,714,247	796,805	163,776	695,904	2,327,678	1,363,794	2,044,284	-	-	3,693,902	-	28,800,390
Town of Westville	2,887,839	3,571	-	-	347,260	684,391	483,478	-	-	755,556	-	5,162,095
Town of Windsor	5,313,982	146,428	50,391	464,322	345,619	432,754	3,910,240	93,196	-	1,490,879	-	12,247,811
Town of Wolfville	6,632,441	969,280	-	743,781	219,209	71,006	624,855	-	-	676,694	-	9,937,266
Town of Yarmouth	10,405,035	1,105,013	743,093	247,120	2,589,523	1,107,942	1,238,702	-	-	2,151,949	-	19,588,377
Town Total	133,978,176	8,574,740	2,750,911	10,281,536	13,088,131	12,443,504	16,805,349	2,155,052	510,302	27,581,372	24,827,278	252,996,351

*Net of Transfers to Education, Transfers to Corrections, & Deficit of Regional Housing Authority

CONSOLIDATED STATEMENT OF OPERATIONS
2015-16
Towns

Consolidated Expenditures	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 Expenses	Electric Fund Expenses	Total Expenditures
Town of Amherst	2,032,771	5,642,357	2,316,576	2,907,933	-	466,120	2,043,652	-	1,480,821	-	16,890,230
Town of Annapolis Royal	356,516	425,878	265,900	356,849	-	147,919	98,216	-	236,914	-	1,888,192
Town of Antigonish	1,387,784	1,901,082	1,717,447	1,233,741	-	338,537	960,640	-	859,718	11,584,343	19,983,292
Town of Berwick	1,133,630	990,100	795,667	896,551	-	111,186	373,583	-	-	4,635,094	8,935,811
Town of Bridgewater	2,498,380	5,521,074	3,667,099	2,974,380	185,400	451,345	3,348,138	-	-	-	18,645,816
Town of Clark's Harbour	296,586	194,846	167,524	331,273	-	42,534	141,563	-	-	-	1,174,326
Town of Digby	704,245	1,230,105	775,973	751,628	92,643	123,431	420,161	-	455,358	-	4,553,544
Town of Kentville	1,457,317	2,697,121	2,447,293	1,693,155	21,200	664,989	1,387,909	-	1,417,221	-	11,786,205
Town of Lockeport	279,083	212,575	227,368	263,436	9,683	101,370	155,484	-	-	-	1,248,999
Town of Lunenburg	479,198	1,499,036	1,152,724	1,491,243	69,159	356,402	725,290	-	1,131,541	6,003,284	12,907,877
Town of Mahone Bay	412,993	582,920	471,708	431,186	30,228	119,138	55,651	111,970	512,837	1,834,992	4,563,623
Town of Middleton	611,502	945,646	678,825	672,064	500	177,980	455,145	-	505,692	-	4,047,354
Town of Mulgrave	870,190	258,214	438,704	298,939	-	-	223,519	-	310,219	-	2,399,785
Town of New Glasgow	2,025,183	6,484,856	4,524,382	1,850,491	5,000	260,200	1,749,850	2,591,900	2,769,938	-	22,261,800
Town of Oxford	344,926	679,062	357,811	281,498	43,535	49,851	293,642	-	397,730	-	2,448,055
Town of Parrsboro	544,600	576,009	674,356	391,891	-	179,732	183,774	-	121,035	-	2,671,397
Town of Pictou	985,575	1,185,739	1,136,157	1,181,744	30,749	106,380	776,721	-	828,554	-	6,231,619
Town of Port Hawkesbury	1,162,462	1,078,421	1,448,365	912,664	-	69,070	2,364,736	-	1,084,796	-	8,120,514
Town of Shelburne	688,714	947,278	711,086	440,696	18,132	217,126	356,937	-	467,944	-	3,847,913
Town of Stellarton	944,364	1,813,825	2,488,112	897,431	-	258,965	1,103,782	-	1,351,404	-	8,857,883
Town of Stewiacke	504,334	406,322	520,958	246,309	-	25,631	184,175	-	377,565	-	2,265,294
Town of Trenton	724,691	635,718	865,221	347,422	-	189,658	960,406	-	396,225	-	4,119,341
Town of Truro	4,003,017	7,087,815	5,795,301	2,954,356	127,926	986,275	5,461,317	-	3,224,610	-	29,640,617
Town of Westville	596,108	1,381,049	828,732	602,662	-	66,968	219,639	-	887,709	-	4,582,867
Town of Windsor	1,371,429	1,211,313	1,542,868	696,842	49,673	247,845	932,212	-	1,248,770	-	7,300,952
Town of Wolfville	1,235,407	1,918,320	1,963,977	956,470	-	860,715	775,241	-	824,604	-	8,534,734
Town of Yarmouth	1,388,878	4,560,519	3,361,820	3,142,627	-	1,807,824	2,044,366	-	1,959,306	-	18,265,340
Town Total	29,039,883	52,067,200	41,341,954	29,205,481	683,828	8,427,191	27,795,749	2,703,870	22,850,511	24,057,713	238,173,380

CONSOLIDATED STATEMENT OF OPERATIONS
2015-16
Towns

Accumulated Surplus (Deficit)	Total Revenue	Total Expenditures	Annual Surplus (Deficit)	Accumulated Surplus (Deficit), Beginning Of Year	Accumulated Surplus (Deficit), End Of Year
Town of Amherst	18,715,420	16,890,230	1,825,190	47,171,133	48,996,323
Town of Annapolis Royal	1,907,621	1,888,192	19,429	8,120,601	8,140,030
Town of Antigonish	19,799,241	19,983,292	(184,051)	24,674,150	24,490,099
Town of Berwick	8,731,395	8,935,811	(204,416)	11,697,343	11,492,927
Town of Bridgewater	19,186,000	18,645,816	540,184	83,387,732	83,927,916
Town of Clark's Harbour	1,161,604	1,174,326	(12,722)	2,624,224	2,611,502
Town of Digby	5,078,592	4,553,544	525,048	14,303,642	14,828,690
Town of Kentville	15,621,414	11,786,205	3,835,209	43,132,186	46,967,395
Town of Lockeport	1,269,898	1,248,999	20,899	2,441,345	2,462,244
Town of Lunenburg	13,709,527	12,907,877	801,650	29,573,891	30,375,541
Town of Mahone Bay	4,728,602	4,563,623	164,979	12,088,583	12,253,562
Town of Middleton	4,087,413	4,047,354	40,059	11,387,985	11,428,044
Town of Mulgrave	2,720,926	2,399,785	321,141	6,705,811	7,026,952
Town of New Glasgow	20,930,500	22,261,800	(1,331,300)	44,449,100	43,117,800
Town of Oxford	2,668,172	2,448,055	220,117	6,820,900	7,041,017
Town of Parrsboro	2,552,082	2,671,397	(119,315)	8,254,541	8,135,226
Town of Pictou	6,241,563	6,231,619	9,944	18,691,035	18,700,979
Town of Port Hawkesbury	8,351,508	8,120,514	230,994	27,776,661	28,007,655
Town of Shelburne	3,841,246	3,847,913	(6,667)	9,044,109	9,037,442
Town of Stellarton	9,117,294	8,857,883	259,411	29,341,529	29,600,940
Town of Stewiacke	2,615,497	2,265,294	350,203	7,207,931	7,558,134
Town of Trenton	4,224,897	4,119,341	105,556	8,656,658	8,762,214
Town of Truro	28,800,390	29,640,617	(840,227)	87,932,454	87,092,227
Town of Westville	5,162,095	4,582,867	579,228	8,499,862	9,079,090
Town of Windsor	12,247,811	7,300,952	4,946,859	18,691,475	23,638,334
Town of Wolfville	9,937,266	8,534,734	1,402,532	22,786,400	24,188,932
Town of Yarmouth	19,588,377	18,265,340	1,323,037	68,876,623	70,199,660
Town Total	252,996,351	238,173,380	14,822,971	664,337,904	679,160,875

CONSOLIDATED STATEMENT OF OPERATIONS
2015-16
Villages

Consolidated Revenues	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	92,438	202	-	-	8,163	-	8,500	-	109,303
Village of Baddeck	92,546	4,637	-	362,342	246,382	-	70,319	-	776,226
Village of Bible Hill	1,884,807	323,017	-	-	65,444	-	111,639	-	2,384,907
Village of Canning	173,118	-	-	45,111	47,102	206,375	291,596	203,353	966,655
Village of Chester	723,913	4,764	-	-	31,124	-	11,428	-	771,229
Village of Cornwallis Square	358,065	-	-	-	99,817	8,500	398,160	-	864,542
Village of Freeport	56,505	-	-	100	815	7,250	960	-	65,630
Village of Greenwood	388,505	-	-	-	37,297	6,317	15,692	-	447,811
Village of Havre Boucher*	-	-	-	-	-	-	-	-	-
Village of Hebbville	-	3,920	-	-	5	-	-	-	3,925
Village of Kingston	663,088	4,195	-	71,210	613,437	38,604	-	-	1,390,534
Village of Lawrencetown	254,796	4,069	2,075	-	24,007	17,536	84,360	146,147	532,990
Village of New Minas	2,072,508	43,676	-	658,817	283,695	-	764,749	-	3,823,445
Village of Port Williams	484,646	306	-	343,242	96,695	-	317,419	-	1,242,308
Village of Pugwash	170,833	-	-	-	55,159	25,582	-	-	251,574
Village of River Hebert	11,340	-	-	-	-	-	2,820	-	14,160
Village of St. Peter's*	-	-	-	-	-	-	-	-	-
Village of Tatamagouche	147,021	-	-	-	2,438	-	-	-	149,459
Village of Tiverton*	-	-	-	-	-	-	-	-	-
Village of Westport	61,362	10,941	-	-	1,831	-	-	-	74,134
Village of Weymouth	44,885	113,499	-	-	47,099	-	-	-	205,483
Village Total	7,680,376	513,226	2,075	1,480,822	1,660,510	310,164	2,077,642	349,500	14,074,315

*No Data

CONSOLIDATED STATEMENT OF OPERATIONS
2015-16
Villages

Consolidated Expenditures	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	17,596	-	58,784	-	-	-	14,758	11,586	-	-	102,724
Village of Baddeck	95,654	-	12,249	249,356	427,877	22,020	29,931	-	-	-	837,087
Village of Bible Hill	408,615	273,806	272,837	267,790	-	-	335,145	518,184	5,863	-	2,082,240
Village of Canning	91,399	208,521	-	-	-	-	-	187,567	-	115,501	602,988
Village of Chester	172,871	235,694	18,130	-	10,396	48,001	71,489	144,549	-	-	701,130
Village of Cornwallis Square	58,694	254,919	10,259	-	-	-	21,500	260,573	-	-	605,945
Village of Freeport	14,511	10,000	16,442	-	160	17,059	8,708	3,889	-	-	70,769
Village of Greenwood	142,798	-	15,691	-	-	136,996	28,696	63,980	-	-	388,161
Village of Havre Boucher*	-	-	-	-	-	-	-	-	-	-	-
Village of Hebbville	2,362	-	-	-	-	-	-	-	-	-	2,362
Village of Kingston	226,937	-	60,352	275,443	-	118,161	183,404	260,695	13,320	-	1,138,312
Village of Lawrencetown	218,446	-	61,697	-	-	-	21,610	113,672	-	10,719	426,144
Village of New Minas	961,741	237,849	57,357	565,524	-	-	498,617	732,115	-	312,469	3,365,672
Village of Port Williams	71,607	163,705	70,260	69,284	-	-	152,054	241,424	-	160,456	928,790
Village of Pugwash	81,462	-	15,435	10,244	-	98,665	36,788	-	-	-	242,594
Village of River Hebert	5,653	-	-	-	-	-	14,834	-	-	-	20,487
Village of St. Peter's*	-	-	-	-	-	-	-	-	-	-	-
Village of Tatamagouche	30,884	28,334	56,249	-	-	-	-	-	-	-	115,467
Village of Tiverton*	-	-	-	-	-	-	-	-	-	-	-
Village of Westport	23,935	3,084	17,688	-	-	-	12,296	10,517	-	-	67,520
Village of Weymouth	40,716	40,284	16,696	-	35,021	-	-	109,898	-	-	242,615
Village Total	2,665,881	1,456,196	760,126	1,437,641	473,454	440,902	1,429,830	2,658,649	19,183	599,145	11,941,007

*No Data

CONSOLIDATED STATEMENT OF OPERATIONS
2015-16
Villages

Accumulated Surplus (Deficit)	Total Revenue	Total Expenses	Annual Surplus	Accumulated Surplus (Deficit), beginning	Accumulated Surplus (Deficit), end
Village of Aylesford	109,303	102,724	6,579	323,832	330,411
Village of Baddeck	776,226	837,087	(60,861)	9,143,493	9,082,632
Village of Bible Hill	2,384,907	2,082,240	302,667	9,239,251	9,541,918
Village of Canning	966,655	602,988	363,667	6,794,389	7,158,056
Village of Chester	771,229	701,130	70,099	2,537,078	2,607,177
Village of Cornwallis Square	864,542	605,945	258,597	2,437,698	2,696,295
Village of Freeport	65,630	70,769	(5,139)	190,835	185,696
Village of Greenwood	447,811	388,161	59,650	962,068	1,021,718
Village of Havre Boucher*	-	-	-	-	-
Village of Hebbville	3,925	2,362	1,563	10,411	11,974
Village of Kingston	1,390,534	1,138,312	252,222	5,389,269	5,641,491
Village of Lawrencetown	532,990	426,144	106,846	2,498,909	2,605,755
Village of New Minas	3,823,445	3,365,672	457,773	16,668,654	17,126,427
Village of Port Williams	1,242,308	928,790	313,518	6,021,196	6,334,714
Village of Pugwash	251,574	242,594	8,980	602,824	611,804
Village of River Hebert	14,160	20,487	(6,327)	41,071	34,744
Village of St. Peter's*	-	-	-	-	-
Village of Tatamagouche	149,459	115,467	33,992	232,717	266,709
Village of Tiverton*	-	-	-	-	-
Village of Westport	74,134	67,520	6,614	207,927	214,541
Village of Weymouth	205,483	242,615	(37,132)	951,516	914,384
Village Total	14,074,315	11,941,007	2,133,308	64,253,138	66,386,446

*No Data

5.0 Financial Condition Indicators

Financial Condition Indicators (FCIs) are 15 financial indicators which provide a general picture of municipal financial condition. While indicators cannot provide a comprehensive assessment of financial condition, they can provide some indication of trends and areas where municipalities may be experiencing challenges.

The FCIs were developed in collaboration with both the Union of Nova Scotia Municipalities (UNSM) and the Association of Municipal Administrators (AMA).

A threshold is applied to each FCI to identify areas that the municipality should focus on in terms of issue identification, mitigating risks, and long term planning.

The threshold assessment results are displayed in user-friendly, color coded format outlined below:



Municipal Statistics Annual Report

2016 Financial Condition Indicators															2015-2016 Data				
Short Name	Class	Red	Yellow	Green	Revenue					Budget					Debt & Capital				
					Reliance on Government Transfers	Uncollected Taxes	Three-Year Change in Tax Base	Commercial Property Assessment	Reliance on Single Business/ Institution	Residential Tax Effort	Deficits in the Last 5 Years	Budgeted Expenditures Accuracy	Liquidity	Operating Reserves	Debt Service	Outstanding Debt	Undepreciated Assets	5yr Capital Purchases	5yr Contributions to Capital Reserves
CBRM	Regional	5	N/A	10	12.9%	15.5%	12.5%	14.1%	1.1%	2.9%	0	4.1%	1.4	2.5%	15.4%	1.4%	64.3%	154.9%	0.1%
Halifax	Regional	2	N/A	13	1.5%	5.1%	18.4%	18.4%	1.5%	3.9%	1	-2.4%	1.4	6.1%	7.4%	0.7%	53.4%	110.0%	25.7%
Regional Threshold	Regional	in red if:			> 15%	> 10%	< 3.87%	< 15%	> 10%	> 4%	> 1	> ± 5%	< 1	< 10%	> 15%	> 3.5%	< 60%	< 100%	< 10%
Queens	Rural	3	5	7	8.4%	14.1%	2.6%	8.8%	4.1%	2.7%	0	-0.4%	4.6	57.7%	6.2%	0.4%	70.2%	221.2%	16.6%
Annapolis	Rural	2	5	8	7.9%	6.0%	10.8%	5.0%	1.1%	2.6%	0	0.4%	1.3	16.5%	4.3%	0.3%	54.5%	121.5%	38.9%
M. Antigonish	Rural	2	5	8	2.1%	4.6%	16.9%	8.3%	1.6%	2.1%	1	2.8%	1.5	22.4%	3.6%	0.3%	60.9%	157.3%	3.0%
Argyle	Rural	0	3	12	4.5%	6.1%	7.3%	10.2%	1.6%	2.0%	0	2.8%	3.3	71.3%	2.7%	0.2%	67.7%	161.5%	49.4%
Barrington	Rural	3	5	7	4.5%	18.1%	5.1%	13.4%	0.7%	2.5%	0	-1.6%	3.2	28.4%	2.1%	0.2%	59.6%	135.7%	2.2%
Chester	Rural	3	5	7	2.5%	7.9%	10.7%	6.0%	0.3%	3.4%	0	8.2%	4.9	94.5%	11.0%	0.7%	42.5%	137.0%	13.9%
Clare	Rural	2	5	8	6.4%	7.4%	8.7%	11.8%	0.9%	2.0%	0	-0.8%	2.4	29.6%	4.8%	0.4%	55.6%	91.0%	39.1%
Colchester	Rural	3	4	8	7.9%	6.3%	12.3%	12.1%	1.4%	2.3%	2	-3.1%	3.7	22.6%	9.3%	1.1%	58.6%	308.4%	8.7%
Cumberland	Rural	3	5	7	9.6%	12.8%	13.3%	9.5%	2.6%	2.6%	2	-4.8%	1.6	17.6%	4.4%	0.4%	75.6%	385.5%	40.2%
M. Digby	Rural	2	4	9	5.7%	10.3%	11.9%	10.9%	5.5%	2.6%	0	1.7%	5.8	62.2%	2.3%	0.2%	68.9%	204.6%	3.1%
Guysborough	Rural	3	2	10	2.7%	3.6%	1.2%	40.4%	18.6%	1.4%	0	10.0%	5.1	154.2%	0.8%	2.6%	61.0%	255.0%	59.8%
East Hants	Rural	3	3	9	1.7%	3.9%	16.2%	8.5%	1.1%	2.8%	0	5.7%	3.9	53.3%	10.9%	1.5%	69.9%	232.6%	0.0%
West Hants	Rural	2	7	6	6.2%	8.7%	10.9%	5.9%	1.0%	2.4%	0	0.4%	2.1	21.7%	6.0%	0.6%	70.8%	168.0%	4.5%
Inverness	Rural	2	2	11	6.2%	14.5%	11.6%	9.3%	0.7%	1.8%	0	1.7%	4.7	99.5%	2.2%	0.0%	63.2%	219.3%	20.0%
Kings	Rural	1	5	9	1.6%	4.3%	11.3%	11.1%	2.5%	2.3%	0	3.9%	1.9	22.3%	4.8%	0.2%	51.4%	218.6%	128.5%
M. Lunenburg	Rural	2	3	10	0.6%	6.7%	11.0%	5.3%	0.4%	2.7%	0	3.4%	4.7	48.7%	20.6%	0.3%	76.3%	236.2%	36.5%
M. Pictou	Rural	2	3	10	3.0%	1.9%	13.7%	12.9%	3.1%	2.1%	0	7.9%	2.8	27.4%	0.0%	0.0%	74.8%	169.0%	0.0%
Richmond	Rural	3	5	7	0.4%	15.8%	3.2%	21.6%	9.0%	1.7%	0	4.5%	1.9	40.8%	4.6%	0.3%	63.1%	152.9%	0.0%
M. Shelburne	Rural	4	5	6	2.4%	14.3%	8.2%	8.5%	1.3%	2.8%	1	-1.2%	3.0	26.5%	0.3%	0.0%	59.0%	345.6%	7.5%
St. Mary's	Rural	5	4	6	8.8%	12.6%	2.7%	15.6%	11.3%	1.4%	3	0.3%	2.9	63.9%	7.3%	0.6%	67.2%	415.7%	0.6%
Victoria	Rural	2	7	6	1.5%	19.5%	12.2%	9.7%	7.0%	2.5%	0	-3.0%	2.1	29.8%	5.3%	0.1%	61.9%	115.1%	34.6%
M. Yarmouth	Rural	1	4	10	1.8%	8.2%	7.9%	4.7%	0.9%	2.8%	0	4.1%	3.4	64.4%	3.3%	0.4%	62.2%	146.8%	121.3%
Rural Average	Rural				4.5%	9.1%	9.6%	11.2%	3.4%	2.3%	0.4	3.2%	3.3	51.0%	4.6%	0.5%	62.1%	201.3%	29.0%
Rural Threshold	Rural	in red if:			> 15%	> 10%	< 3.87%	< 10%	> 10%	> 4%	> 1	> ± 5%	< 1	< 10%	> 15%	> 3.5%	< 60%	< 100%	< 10%

Municipal Statistics Annual Report

2016 Financial Condition Indicators

Source - 2015-2016 Data

Short Name	Class	Red	Yellow	Green	Revenue					Budget					Debt & Capital				
					Reliance on Government Transfers	Uncollected Taxes	Three-Year Change in Tax Base	Commercial Property Assessment	Reliance on Single Business/ Institution	Residential Tax Effort	Deficits in the Last 5 Years	Budgeted Expenditures Accuracy	Liquidity	Operating Reserves	Debt Service	Outstanding Debt	Undepreciated Assets	Syr Capital Purchases	Syr Contributions to Capital Reserves
Amherst	Town	0	8	7	11.0%	3.0%	6.9%	25.5%	1.8%	3.9%	0	4.1%	1.8	12.6%	7.4%	1.5%	62.5%	294.4%	15.9%
Annapolis Royal	Town	4	1	10	14.1%	4.4%	-6.8%	22.4%	17.4%	3.7%	0	0.7%	2.5	29.0%	0.8%	0.2%	46.5%	46.6%	54.0%
T. Antigonish	Town	3	4	8	3.4%	3.9%	12.8%	19.5%	3.0%	2.7%	1	-4.2%	1.4	10.7%	3.1%	0.3%	53.3%	156.2%	7.4%
Berwick	Town	4	4	7	7.6%	21.8%	19.6%	17.0%	5.1%	4.7%	0	0.4%	1.3	13.6%	7.4%	1.1%	52.8%	133.2%	20.9%
Bridgewater	Town	4	4	7	5.1%	4.5%	9.9%	26.3%	5.4%	5.1%	1	2.6%	1.7	13.3%	9.3%	0.6%	51.8%	88.8%	4.9%
Clark's Harbour	Town	8	4	3	18.5%	8.3%	-1.8%	19.7%	2.6%	2.6%	2	4.9%	1.1	2.2%	7.9%	0.8%	45.1%	58.3%	1.2%
T. Digby	Town	4	5	6	10.2%	13.8%	4.2%	21.3%	5.4%	5.6%	0	2.4%	2.0	17.5%	7.3%	1.2%	50.5%	180.7%	2.9%
Kentville	Town	3	4	8	2.8%	3.1%	7.2%	19.8%	2.5%	4.6%	0	1.0%	3.3	15.3%	10.0%	1.2%	59.4%	156.8%	22.1%
Lockeport	Town	7	4	4	15.0%	16.5%	8.3%	23.5%	13.9%	3.5%	1	-5.2%	1.3	6.5%	6.3%	1.4%	38.3%	64.9%	8.4%
T. Lunenburg	Town	3	5	7	1.1%	8.8%	7.3%	17.2%	2.8%	6.4%	0	2.0%	1.7	10.3%	5.4%	0.5%	55.8%	120.9%	11.4%
Mahone Bay	Town	3	2	10	2.9%	4.0%	10.2%	15.4%	1.5%	4.7%	1	2.8%	2.7	65.0%	3.7%	0.2%	49.8%	124.0%	28.5%
Middleton	Town	4	4	7	12.6%	4.8%	8.5%	18.2%	1.4%	4.2%	0	3.5%	2.4	19.0%	12.1%	2.3%	58.4%	188.2%	1.9%
Mulgrave	Town	5	2	8	8.9%	10.7%	2.4%	43.4%	15.5%	3.9%	1	-5.0%	2.1	24.7%	2.5%	0.5%	35.3%	80.0%	21.9%
New Glasgow	Town	4	5	6	9.2%	10.0%	7.8%	23.8%	3.1%	4.4%	0	-0.7%	1.3	5.4%	9.2%	1.6%	55.4%	148.7%	0.0%
Oxford	Town	2	5	8	10.7%	2.8%	4.2%	35.6%	24.5%	3.1%	0	-1.4%	2.2	12.6%	13.8%	2.0%	52.0%	195.0%	24.0%
Parrsboro	Town	7	1	7	22.8%	3.2%	13.1%	10.5%	1.5%	3.4%	2	7.0%	1.2	23.0%	0.0%	0.0%	48.8%	57.6%	8.2%
T. Pictou	Town	4	7	4	11.3%	12.7%	7.2%	14.6%	2.4%	3.6%	1	0.4%	1.2	2.9%	8.6%	1.6%	60.9%	82.8%	10.6%
Port Hawkesbury	Town	4	4	7	7.2%	7.4%	1.9%	25.9%	6.7%	2.7%	0	4.8%	4.9	21.4%	11.4%	2.0%	56.1%	16.1%	0.0%
T. Shelburne	Town	4	3	8	13.5%	11.1%	7.3%	22.4%	4.4%	5.3%	0	4.8%	2.1	22.2%	3.4%	0.4%	41.8%	98.9%	10.9%
Stellarton	Town	1	2	12	8.5%	9.3%	16.2%	32.1%	6.3%	3.3%	0	2.2%	2.1	19.7%	6.8%	1.5%	52.1%	200.5%	24.3%
Stewiacke	Town	4	5	6	13.9%	7.4%	24.0%	11.8%	1.8%	4.1%	1	8.9%	1.9	25.9%	9.0%	0.7%	53.4%	178.5%	11.4%
Trenton	Town	4	4	7	11.7%	7.6%	6.7%	7.7%	16.1%	3.4%	0	2.5%	1.9	14.8%	2.3%	0.5%	44.5%	195.3%	3.4%
Truro	Town	2	5	8	10.1%	7.5%	7.5%	27.1%	2.0%	3.9%	1	1.9%	1.2	2.9%	10.0%	2.9%	66.1%	207.4%	2.7%
Westville	Town	7	3	5	20.0%	11.8%	12.5%	9.8%	1.0%	3.7%	0	5.5%	1.4	6.6%	9.3%	1.4%	55.0%	188.3%	0.0%
Windsor	Town	1	4	10	8.0%	9.7%	9.4%	23.1%	2.9%	4.8%	0	4.3%	2.0	35.0%	8.1%	1.8%	71.6%	304.3%	64.8%
Wolfville	Town	3	1	11	1.7%	4.8%	12.7%	7.9%	0.6%	4.5%	0	2.3%	1.8	25.4%	5.9%	0.7%	58.1%	205.7%	91.0%
T. Yarmouth	Town	3	0	12	5.0%	7.3%	0.1%	31.9%	4.3%	4.8%	2	-1.3%	2.7	19.7%	3.3%	0.6%	64.2%	188.7%	87.1%
Town Average	Town				9.7%	8.0%	7.3%	21.9%	6.3%	4.1%	0.4	3.2%	2.0	16.2%	7.1%	1.1%	53.1%	149.5%	20.8%
Town Threshold	Town		in red if:		> 15%	> 10%	< 3.87%	< 20%	> 10%	> 4%	> 1	> ± 5%	< 1	< 10%	> 15%	> 3.5%	< 60%	< 100%	< 10%

Municipal Statistics Annual Report

Appendices

Appendix A- Municipal Contact Information (Websites)

REGIONAL MUNICIPALITIES		
1	Cape Breton Regional Municipality	http://www.cbrm.ns.ca/
2	Halifax Regional Municipality	https://www.halifax.ca/
3	Region of Queens Municipality	http://www.regionofqueens.com/
TOWNS		
1	Amherst	https://www.amherst.ca/
2	Annapolis Royal	https://annapolisroyal.com/
3	Antigonish	https://www.townofantigonish.ca/
4	Berwick	http://www.berwick.ca/
5	Bridgewater	http://www.bridgewater.ca/
6	Clark's Harbour	http://www.clarksharbour.com/
7	Digby	https://www.digby.ca/
8	Kentville	http://kentville.ca/
9	Lockeport	http://www.lockeport.ns.ca/
10	Lunenburg	https://www.explorelunenburg.ca/
11	Mahone Bay	https://www.townofmahonebay.ca/
12	Middleton	http://www.discovermiddleton.ca/
13	Mulgrave	https://www.townofmulgrave.ca/
14	New Glasgow	http://www.newglasgow.ca/
15	Oxford	https://www.town.oxford.ns.ca/
16	Pictou	http://www.townofpictou.ca/
17	Port Hawkesbury	http://www.townofporthawkesbury.ca/
18	Shelburne	https://www.town.shelburne.ns.ca/
19	Stellarton	http://www.stellarton.ca/
20	Stewiacke	https://www.stewiacke.net/
21	Trenton	http://www.town.trenton.ns.ca/
22	Truro	https://www.truro.ca/
23	Westville	http://www.westville.ca/
24	Windsor	https://www.town.windsor.ns.ca/
25	Wolfville	https://www.wolfville.ca/
26	Yarmouth	https://www.townofyarmouth.ca/

Municipal Statistics Annual Report

RURAL MUNICIPALITIES		
1	County of Annapolis	https://www.annapoliscounty.ca/
2	County of Antigonish	http://www.antigonishcounty.ns.ca/
3	District of Argyle	https://www.munargyle.com/index.php?lang=en
4	District of Barrington	https://www.barringtonmunicipality.com/
5	District of Chester	https://www.chester.ca/
6	District of Clare	https://www.clarenovascotia.com/
7	County of Colchester	https://www.colchester.ca/
8	County of Cumberland	https://www.cumberlandcounty.ns.ca/
9	District of Digby	https://www.digbydistrict.ca/
10	District of East Hants	https://www.easthants.ca/
11	District of Guysborough	http://www.municipality.guysborough.ns.ca/
12	County of Inverness	http://www.inverness-ns.ca/
13	County of Kings	http://www.county.kings.ns.ca/
14	District of Lunenburg	http://www.modl.ca/
15	County of Pictou	http://www.county.pictou.ns.ca/
16	County of Richmond	https://www.richmondcounty.ca/
17	District of Shelburne	https://www.municipalityofshelburne.ca/
18	District of St. Mary's	https://www.saint-marys.ca/
19	County of Victoria	https://www.victoriacounty.com/
20	District of West Hants	https://www.westhants.ca/
21	District of Yarmouth	http://www.district.yarmouth.ns.ca/

Municipal Statistics Annual Report

Appendix B- Additional Resources:

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, DMA has 13 datasets published through the Nova Scotia Government's Open Data Portal. Specifically:

- Agricultural Land Protection
- Department of Municipal Affairs Funding Programs
- Farm Land Grant
- Municipal Contribution to Roads
- Municipal Fiscal Statistics- Operating Fund Summary of Revenue and Expenses 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 Property Tax Rates
- Nova Scotia Equalization Program
- Nova Scotia Power Grant In Lieu
- Portable Fire Extinguisher License
- Uniform Assessment

Open Data Portal Link: data.novascotia.ca

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

3. *Financial Condition Indicators (FCI)*

For more information on FCIs including each FCI definition, 5- year trend and information about how the indicators were created please refer to <https://novascotia.ca/dma/finance/indicators.asp>

