



Municipal Statistics



Annual Report
2018-19

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, 2018 to March 31, 2019.



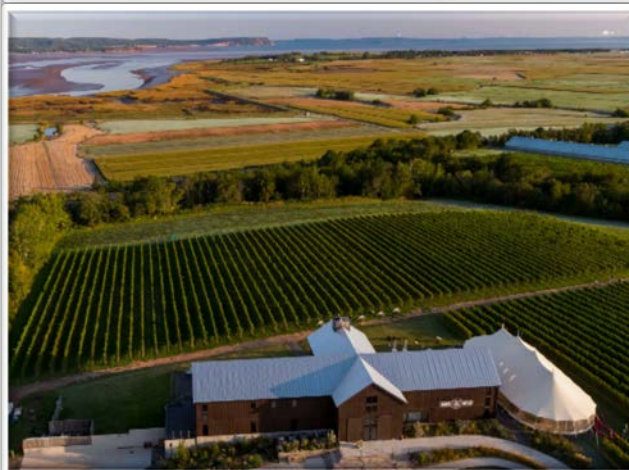
Municipal Statistics Annual Report

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 50 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 now 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 (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, 2019, 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.

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1.2 Municipal Location

Location of Municipality as of March 31, 2019			
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		
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		
Hants	Municipality of the District of East Hants Municipality of the District of West Hants ¹	Windsor ¹	
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	

¹ As of April 1, 2020, the Municipality of the District of West Hants¹ and the Town of Windsor became the Region of Windsor and West Hants

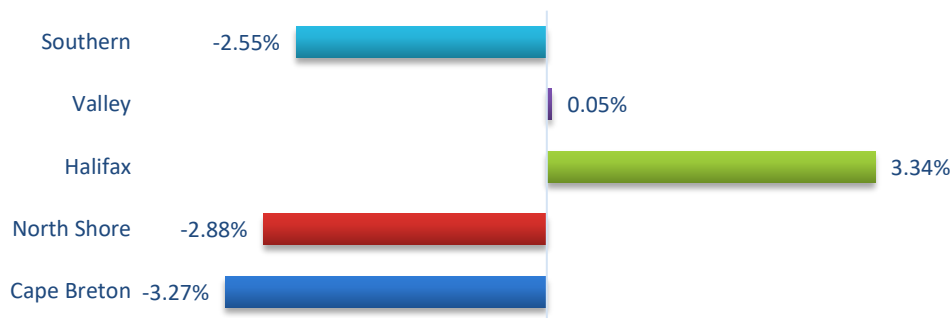
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1.3 Municipal Population

1.3.1 Population Change by Economic Region



Graph 1 -Change in Population from 2011 to 2016 by Economic Region



Source: Statistics Canada 2011 & 2016 Census

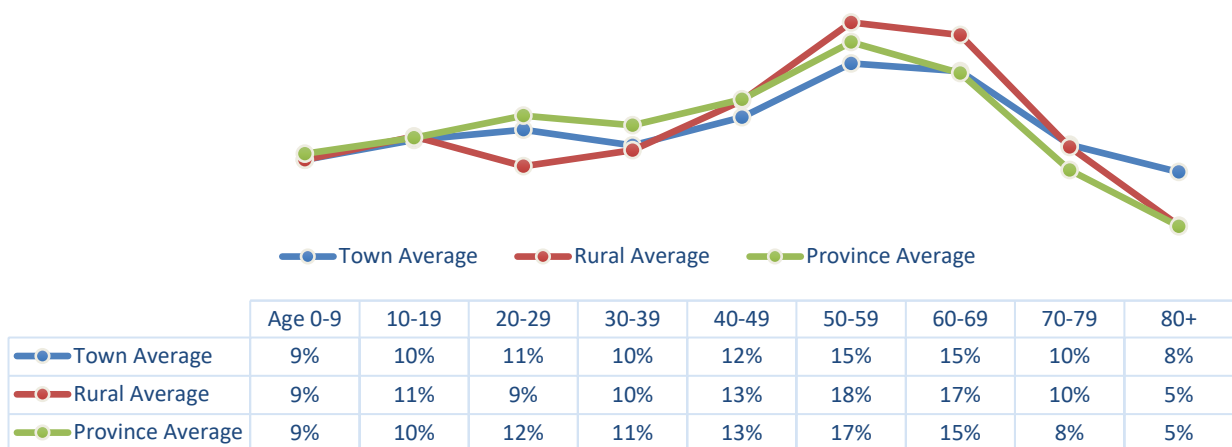
While the total population in Nova Scotia grew slightly, the growth was unevenly distributed across the province. As shown in the Graph 1, the Halifax and Valley economic regions have experienced population growth, while the Southern, Northern and Cape Breton economic regions experienced an overall decline in population.

The next two pages provide the population information by municipality.

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1.3.2 Population by Age Group

Graph 2 - Population By Age Group
2016 Census



Source: Statistics Canada 2011 & 2016 Census

The line graph above shows the population change by age group. As shown below, about 8% of the population are under 10 years old in both towns and rural municipalities. As expected, there are more young people living in towns than in rural municipalities. It also shows more people in their 80s and above live in the towns than in rural municipalities.

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1.3.3 Population by Municipality

Population by Regional Municipality	Population 2016	Population 2011
Cape Breton Regional Municipality	94,285	97,398
Halifax Regional Municipality	403,130	390,096
Region of Queens	10,305	10,917
Regionals Total	507,720	498,411

Population by Rural Municipality	Population 2016	Population 2011
Municipality of Annapolis	18,255	18,526
Municipality of Antigonish	14,585	14,692
Municipality of Argyle	7,900	8,252
Municipality of Barrington	6,645	6,994
Municipality of Chester	10,310	10,599
Municipality of Clare	8,020	8,319
Municipality of Colchester	36,090	36,624
Municipality of Cumberland	19,405	20,485
Municipality of Digby	7,105	7,463
Municipality of East Hants	22,455	22,111
Municipality of Guysborough	4,670	4,995
Municipality of Inverness	13,190	13,781
Municipality of Kings	47,405	47,569
Municipality of Lunenburg	24,860	25,118
Municipality of Pictou	20,690	21,278
Municipality of Richmond	8,460	8,812
Municipality of Shelburne	4,290	4,408
Municipality of St. Mary's	2,230	2,354
Municipality of Victoria	6,555	6,597
Municipality of West Hants	15,370	15,324
Municipality of Yarmouth	9,845	10,105
Rural Municipalities Total	308,335	314,406

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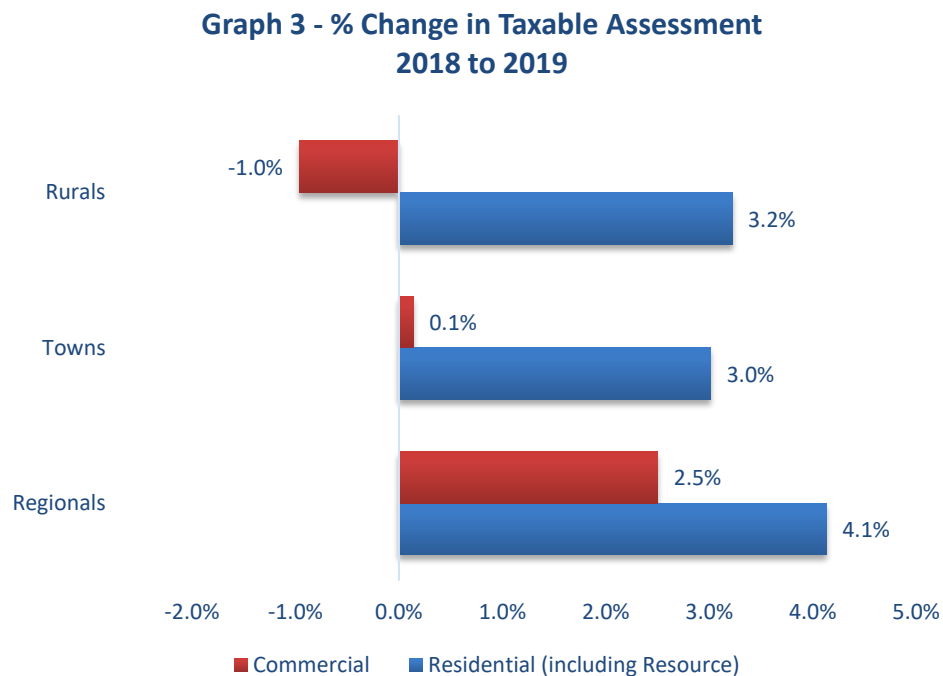
Population by Town	Population 2016	Population 2011
Town of Amherst	9,415	9,717
Town of Annapolis Royal	490	481
Town of Antigonish	4,365	4,524
Town of Berwick	2,510	2,454
Town of Bridgewater	8,535	8,241
Town of Clark's Harbour	760	820
Town of Digby	2,060	2,152
Town of Kentville	6,270	6,094
Town of Lockeport	530	588
Town of Lunenburg	2,260	2,313
Town of Mahone Bay	1,040	943
Town of Middleton	1,830	1,749
Town of Mulgrave	720	794
Town of New Glasgow	9,075	9,562
Town of Oxford	1,190	1,151
Town of Pictou	3,185	3,437
Town of Port Hawkesbury	3,215	3,366
Town of Shelburne	1,740	1,686
Town of Stellarton	4,210	4,485
Town of Stewiacke	1,375	1,438
Town of Trenton	2,475	2,616
Town of Truro	12,260	12,059
Town of Westville	3,625	3,798
Town of Windsor	3,650	3,785
Town of Wolfville	4,195	4,269
Town of Yarmouth	6,520	6,761
Towns Total	97,500	99,283

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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 2018 and 2019

The bar graph above shows the change in both Residential and Commercial properties by municipality type from 2018 to 2019. The total residential assessment of the regional municipalities including HRM, CBRM, and Region of Queens increased by 4.1%. The total commercial assessment of the towns increased by 0.1% and the towns had an increase of 3.0% in the residential assessment. Rural municipalities' residential assessment increased by 3.2% while their commercial assessment decreased by 1.0%.

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2.2 2018 Assessment Information for Regional and Rural

Municipality	Residential Market	Residential Cap Amount	Residential Taxable	Resource Market	Resource Cap Amount	Resource Taxable	Commercial Taxable	Total Taxable
Cape Breton Regional Municipality	4,801,808,800	936,314,100	3,865,494,700	106,013,100	11,775,300	94,237,800	634,886,100	4,594,618,600
Halifax Regional Municipality	41,276,182,100	3,659,443,100	37,616,739,000	278,600,700	22,888,200	255,712,500	8,280,307,200	46,152,758,700
Region of Queens Municipality	854,958,200	115,489,300	739,468,900	96,619,200	16,164,500	80,454,700	77,998,300	897,921,900
Municipality of the County of Annapolis	1,204,103,900	146,525,000	1,057,578,900	52,127,600	2,241,700	49,885,900	55,378,000	1,162,842,800
Municipality of the County of Antigonish	1,114,084,300	144,505,800	969,578,500	80,606,500	7,077,200	73,529,300	85,523,600	1,128,631,400
Municipality of the District of Argyle	445,858,300	21,711,500	424,146,800	36,692,400	2,336,200	34,356,200	50,660,700	509,163,700
Municipality of the District of Barrington	361,152,800	13,124,000	348,028,800	26,571,200	2,417,600	24,153,600	58,011,400	430,193,800
Municipality of the District of Chester	1,643,391,800	200,440,400	1,442,951,400	48,147,700	4,446,800	43,700,900	91,105,900	1,577,758,200
Municipality of the District of Clare	491,822,600	31,465,700	460,356,900	48,701,700	3,425,400	45,276,300	67,719,100	573,352,300
Municipality of the County of Colchester	2,323,884,400	278,753,900	2,045,130,500	65,661,400	2,250,600	63,410,800	277,441,400	2,385,982,700
Municipality of the County of Cumberland	1,471,379,200	216,657,000	1,254,722,200	43,454,000	2,062,700	41,391,300	125,799,700	1,421,913,200
Municipality of the District of Digby	394,849,800	37,392,200	357,457,600	27,642,800	1,496,200	26,146,600	45,330,700	428,934,900
Municipality of the District of East Hants	1,736,872,500	189,940,500	1,546,932,000	50,540,100	1,221,700	49,318,400	142,295,500	1,738,545,900
Municipality of the District of Guysborough	256,771,500	25,896,700	230,874,800	38,960,100	1,669,600	37,290,500	156,811,300	424,976,600
Municipality of the County of Inverness	912,545,800	115,905,700	796,640,100	169,811,000	12,381,400	157,429,600	100,726,700	1,054,796,400
Municipality of the County of Kings	3,332,532,500	343,407,900	2,989,124,600	138,704,300	632,300	138,072,000	378,443,000	3,505,639,600
Municipality of the District of Lunenburg	2,673,028,600	284,114,700	2,388,913,900	141,088,800	19,362,600	121,726,200	134,342,800	2,644,982,900
Municipality of the County of Pictou	1,570,450,300	276,437,800	1,294,012,500	99,527,500	11,771,700	87,755,800	183,649,900	1,565,418,200
Municipality of the County of Richmond	613,887,700	77,596,500	536,291,200	122,819,100	10,179,800	112,639,300	163,919,600	812,850,100
Municipality of the District of Shelburne	351,499,600	41,322,600	310,177,000	61,124,400	9,204,600	51,919,800	31,385,300	393,482,100
Municipality of the District of St. Mary's	144,937,800	17,665,200	127,272,600	22,359,400	1,026,300	21,333,100	24,527,400	173,133,100
Municipality of the County of Victoria	606,458,100	82,319,500	524,138,600	100,255,200	9,114,500	91,140,700	69,884,400	685,163,700
Municipality of the District of West Hants	1,147,985,500	150,990,800	996,994,700	38,941,400	1,409,200	37,532,200	63,887,700	1,098,414,600
Municipality of the District of Yarmouth	664,587,300	36,056,800	628,530,500	40,682,200	2,186,100	38,496,100	34,708,600	701,735,200
TOTAL Regional and Rurals	70,395,033,400	7,443,476,700	62,951,556,700	1,935,651,800	158,742,200	1,776,909,600	11,334,744,300	76,063,210,600

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2018 Assessment Information for Regional and Rural cont.

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	60,899,200	902,796,400	20,517,300	984,212,900	5,578,831,500	452	0	155,216
Halifax Regional Municipality	473,621,400	5,737,106,600	126,830,600	6,337,558,600	52,490,317,300	580	216,957	155,783
Region of Queens Municipality	6,396,300	112,940,100	31,676,700	151,013,100	1,048,935,000	262	670	123,652
Municipality of the County of Annapolis	2,167,700	78,862,300	19,195,500	100,225,500	1,263,068,300	169	26,503	225,563
Municipality of the County of Antigonish	5,354,100	108,991,400	7,054,100	121,399,600	1,250,031,000	141	8,728	158,396
Municipality of the District of Argyle	300,000	70,042,800	2,166,100	72,508,900	581,672,600	0	650	42,174
Municipality of the District of Barrington	1,355,300	49,080,300	5,286,400	55,722,000	485,915,800	0	3,213	12,677
Municipality of the District of Chester	1,222,000	82,995,100	7,890,100	92,107,200	1,669,865,400	130	21,261	107,016
Municipality of the District of Clare	7,644,000	74,838,400	449,400	82,931,800	656,284,100	0	21,144	100,102
Municipality of the County of Colchester	12,182,200	304,740,600	6,289,600	323,212,400	2,709,195,100	49	192,266	336,574
Municipality of the County of Cumberland	10,633,900	215,811,400	6,310,800	232,756,100	1,654,669,300	661	237,076	397,938
Municipality of the District of Digby	13,079,100	70,361,400	8,028,200	91,468,700	520,403,600	50	84,232	93,494
Municipality of the District of East Hants	718,000	90,987,100	5,097,800	96,802,900	1,835,348,800	0	56,157	172,151
Municipality of the District of Guysborough	1,925,600	49,639,900	7,997,500	59,563,000	484,539,600	0	635	116,208
Municipality of the County of Inverness	4,029,500	126,653,900	8,984,000	139,667,400	1,194,463,800	90	0	168,345
Municipality of the County of Kings	58,229,100	392,945,800	5,859,900	457,034,800	3,962,674,400	274	63,191	186,766
Municipality of the District of Lunenburg	3,294,300	104,984,200	13,171,600	121,450,100	2,766,433,000	0	1,941	246,112
Municipality of the County of Pictou	10,603,400	171,792,900	6,475,700	188,872,000	1,754,290,200	160	106,709	280,246
Municipality of the County of Richmond	1,628,800	164,732,700	4,371,700	170,733,200	983,583,300	9	187	48,075
Municipality of the District of Shelburne	1,157,300	35,524,600	4,461,200	41,143,100	434,625,200	0	1,832	50,704
Municipality of the District of St. Mary's	2,217,600	22,070,500	1,514,400	25,802,500	198,935,600	0	72,173	55,369
Municipality of the County of Victoria	4,936,000	146,520,000	5,077,300	156,533,300	841,697,000	0	0	50,012
Municipality of the District of West Hants	2,343,000	59,193,500	1,384,400	62,920,900	1,161,335,500	177	51,453	91,273
Municipality of the District of Yarmouth	266,500	51,321,800	2,298,200	53,886,500	755,621,700	0	3,062	61,239
TOTAL Regional and Rurals	686,204,300	9,224,933,700	308,388,500	10,219,526,500	86,282,737,100	3,204	1,170,040	3,435,085

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2.3 2018 Assessment Information for Towns

Municipality	Residential Market	Residential Cap Amount	Residential Taxable	Resource Market	Resource Cap Amount	Resource Taxable	Commercial Taxable	Total Taxable
Town of Amherst	420,487,100	30,339,500	390,147,600	1,708,800	33,700	1,675,100	128,605,400	520,428,100
Town of Annapolis Royal	46,078,000	2,216,800	43,861,200	256,000	18,700	237,300	9,822,300	53,920,800
Town of Antigonish	331,188,100	22,444,600	308,743,500	634,600	7,800	626,800	67,991,600	377,361,900
Town of Berwick	139,114,000	10,122,500	128,991,500	1,035,100	10,400	1,024,700	26,561,900	156,578,100
Town of Bridgewater	515,349,100	21,633,700	493,715,400	3,365,300	980,400	2,384,900	168,186,400	664,286,700
Town of Clark's Harbour	29,954,900	912,700	29,042,200	980,900	31,300	949,600	7,716,500	37,708,300
Town of Digby	90,469,900	3,129,600	87,340,300	568,200	16,600	551,600	23,769,200	111,661,100
Town of Kentville	430,273,600	23,234,200	407,039,400	2,986,600	86,900	2,899,700	87,860,000	497,799,100
Town of Lockeport	27,235,700	3,628,400	23,607,300	732,100	100,400	631,700	7,337,000	31,576,000
Town of Lunenburg	235,983,100	14,568,100	221,415,000	625,400	108,900	516,500	43,308,200	265,239,700
Town of Mahone Bay	124,810,500	8,385,200	116,425,300	1,592,600	327,200	1,265,400	20,016,600	137,707,300
Town of Middleton	96,062,400	6,269,800	89,792,600	218,900	3,300	215,600	17,895,100	107,903,300
Town of Mulgrave	26,286,400	1,079,900	25,206,500	1,803,600	12,700	1,790,900	21,970,200	48,967,600
Town of New Glasgow	467,869,900	26,247,500	441,622,400	2,559,400	175,100	2,384,300	134,293,500	578,300,200
Town of Oxford	47,782,500	1,208,900	46,573,600	659,000	5,000	654,000	25,063,800	72,291,400
Town of Pictou	136,964,600	4,417,500	132,547,100	1,387,900	22,000	1,365,900	22,680,800	156,593,800
Town of Port Hawkesbury	147,029,400	4,596,700	142,432,700	1,631,100	7,400	1,623,700	51,122,400	195,178,800
Town of Shelburne	77,997,900	6,142,000	71,855,900	1,312,000	146,500	1,165,500	19,516,600	92,538,000
Town of Stellarton	193,485,100	13,621,100	179,864,000	742,500	17,600	724,900	80,318,200	260,907,100
Town of Stewiacke	86,183,800	7,654,600	78,529,200	1,347,700	39,600	1,308,100	9,941,700	89,779,000
Town of Trenton	94,012,000	7,502,000	86,510,000	1,107,500	136,000	971,500	6,213,600	93,695,100
Town of Truro	649,427,300	34,463,700	614,963,600	1,058,200	16,200	1,042,000	219,267,500	835,273,100
Town of Westville	140,175,600	10,615,400	129,560,200	1,841,300	113,500	1,727,800	12,174,000	143,462,000
Town of Windsor	184,619,500	13,813,700	170,805,800	596,600	28,900	567,700	51,977,900	223,351,400
Town of Wolfville	409,448,300	15,664,000	393,784,300	716,300	16,500	699,800	33,796,400	428,280,500
Town of Yarmouth	282,811,200	5,014,900	277,796,300	612,600	18,000	594,600	133,252,800	411,643,700
TOTAL TOWNS	5,431,099,900	298,927,000	5,132,172,900	32,080,200	2,480,600	29,599,600	1,430,659,600	6,592,432,100
TOTAL	75,826,133,300	7,742,403,700	68,083,729,600	1,967,732,000	161,222,800	1,806,509,200	12,765,403,900	82,655,642,700

Municipal Statistics Annual Report

2018 Assessment Information for Towns cont.

Municipality	Residential Exempt	Commercial Exempt	Resource Exempt	Total Exempt	Total Assessment	Non-Profit Taxable Acres*	Commercial Taxable Acres*	Resource Taxable Acres*
Town of Amherst	697,300	61,736,400	307,600	62,741,300	583,169,400	0	0	103
Town of Annapolis Royal	0	39,213,900	40,800	39,254,700	93,175,500	41	0	0
Town of Antigonish	98,049,300	226,310,800	166,200	324,526,300	701,888,200	0	0	0
Town of Berwick	14,000	26,434,700	196,800	26,645,500	183,223,600	0	0	5
Town of Bridgewater	1,147,100	139,918,100	239,400	141,304,600	805,591,300	0	0	83
Town of Clark's Harbour	67,000	10,827,000	40,000	10,934,000	48,642,300	0	0	0
Town of Digby	183,800	46,219,400	378,100	46,781,300	158,442,400	0	0	0
Town of Kentville	394,500	59,135,800	1,085,100	60,615,400	558,414,500	0	0	338
Town of Lockeport	174,800	9,473,800	551,000	10,199,600	41,775,600	0	0	0
Town of Lunenburg	229,000	56,239,000	0	56,468,000	321,707,700	0	0	0
Town of Mahone Bay	18,300	16,363,700	69,300	16,451,300	154,158,600	0	0	0
Town of Middleton	122,600	51,792,900	48,800	51,964,300	159,867,600	0	0	143
Town of Mulgrave	138,600	15,363,100	69,500	15,571,200	64,538,800	0	0	1,112
Town of New Glasgow	193,400	108,129,900	1,621,400	109,944,700	688,244,900	0	0	0
Town of Oxford	298,800	16,252,200	27,300	16,578,300	88,869,700	0	0	729
Town of Pictou	1,063,500	42,454,900	385,900	43,904,300	200,498,100	0	0	301
Town of Port Hawkesbury	1,531,700	87,773,300	2,095,600	91,400,600	286,579,400	0	0	115
Town of Shelburne	366,800	15,848,400	574,500	16,789,700	109,327,700	0	0	95
Town of Stellarton	322,000	41,135,800	862,400	42,320,200	303,227,300	0	0	0
Town of Stewiacke	107,300	10,329,500	79,500	10,516,300	100,295,300	0	297	1,135
Town of Trenton	202,600	68,217,000	709,600	69,129,200	162,824,300	0	0	9
Town of Truro	7,316,500	320,614,500	2,864,200	330,795,200	1,166,068,300	162	484	945
Town of Westville	261,600	13,163,100	493,700	13,918,400	157,380,400	0	0	381
Town of Windsor	6,921,400	56,078,500	254,400	63,254,300	286,605,700	0	0	0
Town of Wolfville	68,444,800	164,608,500	748,600	233,801,900	662,082,400	0	0	0
Town of Yarmouth	16,490,800	182,020,900	493,200	199,004,900	610,648,600	0	0	45
TOTAL TOWNS	204,757,500	1,885,655,100	14,402,900	2,104,815,500	8,697,247,600	203	781	5,539
TOTAL	890,961,800	11,110,588,800	322,791,400	12,324,342,000	94,979,984,700	3,407	1,170,821	3,440,624

Municipal Statistics Annual Report

2.4 2019 Assessment Information for Regional and Rural

Municipality	Residential Market	Residential Cap Amount	Residential Taxable	Resource Market	Resource Cap Amount	Resource Taxable	Commercial Taxable	Total Taxable
Cape Breton Regional Municipality	4,911,591,300	907,614,300	4,003,977,000	107,335,300	11,094,600	96,240,700	631,597,100	4,731,814,800
Halifax Regional Municipality	42,260,929,700	3,046,910,400	39,214,019,300	274,631,400	20,807,800	253,823,600	8,504,108,300	47,971,951,200
Region of Queens Municipality	871,930,600	105,288,700	766,641,900	95,021,400	15,033,100	79,988,300	82,566,800	929,197,000
Municipality of the County of Annapolis	1,228,388,900	134,296,400	1,094,092,500	52,990,200	2,167,000	50,823,200	56,284,000	1,201,199,700
Municipality of the County of Antigonish	1,152,925,000	132,957,600	1,019,967,400	81,549,100	6,493,400	75,055,700	83,109,000	1,178,132,100
Municipality of the District of Argyle	451,621,800	17,858,800	433,763,000	38,667,300	2,210,200	36,457,100	51,162,300	521,382,400
Municipality of the District of Barrington	368,919,200	11,803,400	357,115,800	26,222,600	2,344,900	23,877,700	58,160,000	439,153,500
Municipality of the District of Chester	1,662,667,900	180,867,400	1,481,800,500	48,592,100	4,332,800	44,259,300	94,310,100	1,620,369,900
Municipality of the District of Clare	498,520,300	27,032,300	471,488,000	47,566,500	3,675,400	43,891,100	68,067,900	583,447,000
Municipality of the County of Colchester	2,359,477,400	245,724,200	2,113,753,200	67,506,600	1,931,400	65,575,200	279,323,400	2,458,651,800
Municipality of the County of Cumberland	1,474,134,700	192,675,200	1,281,459,500	44,383,500	1,733,900	42,649,600	123,394,300	1,447,503,400
Municipality of the District of Digby	405,194,800	34,667,600	370,527,200	27,811,600	1,511,200	26,300,400	45,052,500	441,880,100
Municipality of the District of East Hants	1,764,276,100	163,871,300	1,600,404,800	53,217,400	1,120,500	52,096,900	145,262,300	1,797,764,000
Municipality of the District of Guysborough	260,678,700	23,158,900	237,519,800	39,254,700	1,614,600	37,640,100	121,735,300	396,895,200
Municipality of the County of Inverness	916,145,600	110,625,800	805,519,800	171,816,800	11,742,700	160,074,100	129,748,700	1,095,342,600
Municipality of the County of Kings	3,392,618,200	297,870,000	3,094,748,200	140,301,300	584,500	139,716,800	375,504,200	3,609,969,200
Municipality of the District of Lunenburg	2,723,928,800	250,902,100	2,473,026,700	143,912,800	18,253,700	125,659,100	131,595,800	2,730,281,600
Municipality of the County of Pictou	1,593,290,700	255,184,400	1,338,106,300	99,941,300	11,105,100	88,836,200	185,259,000	1,612,201,500
Municipality of the County of Richmond	625,103,500	70,004,000	555,099,500	122,605,000	9,444,000	113,161,000	145,378,600	813,639,100
Municipality of the District of Shelburne	359,893,600	37,608,100	322,285,500	60,590,800	8,933,300	51,657,500	32,938,100	406,881,100
Municipality of the District of St. Mary's	147,172,900	15,559,500	131,613,400	23,197,600	994,300	22,203,300	24,576,300	178,393,000
Municipality of the County of Victoria	622,283,800	75,957,300	546,326,500	99,294,600	8,125,000	91,169,600	65,255,900	702,752,000
Municipality of the District of West Hants	1,168,813,300	129,016,200	1,039,797,100	39,907,600	1,252,400	38,655,200	66,513,200	1,144,965,500
Municipality of the District of Yarmouth	680,458,000	30,900,300	649,557,700	41,506,300	1,916,700	39,589,600	36,367,400	725,514,700
TOTAL Regional and Rurals	71,900,964,800	6,498,354,200	65,402,610,600	1,947,823,800	148,422,500	1,799,401,300	11,537,270,500	78,739,282,400

Municipal Statistics Annual Report

2019 Assessment Information for Regional and Rural cont.

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	59,087,300	907,566,500	19,024,900	985,678,700	5,717,493,500	452	-	154,853
Halifax Regional Municipality	475,756,500	5,841,187,400	129,988,000	6,446,931,900	54,418,883,100	580	216,149	153,905
Region of Queens Municipality	6,568,500	113,039,000	31,743,100	151,350,600	1,080,547,600	262	670	122,055
Municipality of the County of Annapolis	2,043,300	83,915,300	19,349,200	105,307,800	1,306,507,500	169	25,851	224,838
Municipality of the County of Antigonish	3,828,000	112,975,800	7,008,700	123,812,500	1,301,944,600	141	8,728	156,954
Municipality of the District of Argyle	301,600	71,059,600	2,170,200	73,531,400	594,913,800	-	302	42,937
Municipality of the District of Barrington	1,355,400	49,383,700	5,304,700	56,043,800	495,197,300	-	3,213	14,031
Municipality of the District of Chester	1,894,100	86,665,100	6,801,800	95,361,000	1,715,730,900	130	22,109	106,487
Municipality of the District of Clare	7,604,600	74,837,000	466,400	82,908,000	666,355,000	-	21,155	99,919
Municipality of the County of Colchester	12,084,500	300,864,700	6,291,100	319,240,300	2,777,892,100	49	192,327	336,350
Municipality of the County of Cumberland	21,377,200	206,622,000	6,122,900	234,122,100	1,681,625,500	663	236,906	398,772
Municipality of the District of Digby	12,360,200	75,431,400	7,719,000	95,510,600	537,390,700	50	84,076	91,905
Municipality of the District of East Hants	1,468,900	93,223,300	4,692,000	99,384,200	1,897,148,200	-	57,101	172,065
Municipality of the District of Guysborough	1,966,600	53,924,900	8,020,500	63,912,000	460,807,200	-	635	115,783
Municipality of the County of Inverness	4,236,400	128,203,400	9,285,100	141,724,900	1,237,067,500	90	-	166,508
Municipality of the County of Kings	59,147,300	394,575,700	5,894,100	459,617,100	4,069,586,300	274	55,691	193,065
Municipality of the District of Lunenburg	3,357,800	105,737,500	13,342,200	122,437,500	2,852,719,100	-	1,325	244,636
Municipality of the County of Pictou	10,552,600	182,834,000	6,352,100	199,738,700	1,811,940,200	160	106,795	279,439
Municipality of the County of Richmond	1,444,900	166,174,600	4,249,500	171,869,000	985,508,100	9	187	48,234
Municipality of the District of Shelburne	1,167,500	35,036,300	4,587,000	40,790,800	447,671,900	-	1,832	51,119
Municipality of the District of St. Mary's	2,194,100	22,211,200	1,656,800	26,062,100	204,455,100	-	72,173	55,273
Municipality of the County of Victoria	5,160,800	146,294,200	4,981,600	156,436,600	859,188,600	-	-	49,851
Municipality of the District of West Hants	2,358,000	62,007,700	1,406,400	65,772,100	1,210,737,600	177	49,788	93,837
Municipality of the District of Yarmouth	268,900	53,384,400	2,191,500	55,844,800	781,359,500	-	2,079	61,482
TOTAL Regional and Rurals	697,585,000	9,367,154,700	308,648,800	10,373,388,500	89,112,670,900	3,206	1,159,092	3,434,298

Municipal Statistics Annual Report

2.5 2019 Assessment Information for Towns

Municipality	Residential Market	Residential Cap Amount	Residential Taxable	Resource Market	Resource Cap Amount	Resource Taxable	Commercial Taxable	Total Taxable
Town of Amherst	417,093,500	24,498,000	392,595,500	1,721,000	32,400	1,688,600	125,399,800	519,683,900
Town of Annapolis Royal	48,036,500	1,676,400	46,360,100	256,000	17,600	238,400	10,034,400	56,632,900
Town of Antigonish	334,255,400	19,003,800	315,251,600	636,900	6,400	630,500	68,889,500	384,771,600
Town of Berwick	142,686,200	8,693,100	133,993,100	1,052,000	7,500	1,044,500	25,953,400	160,991,000
Town of Bridgewater	521,642,900	15,741,100	505,901,800	3,302,900	870,000	2,432,900	167,413,300	675,748,000
Town of Clark's Harbour	30,710,900	829,800	29,881,100	985,800	30,600	955,200	7,756,900	38,593,200
Town of Digby	90,493,800	2,517,300	87,976,500	551,900	15,500	536,400	23,792,700	112,305,600
Town of Kentville	437,976,900	20,778,900	417,198,000	3,144,700	82,500	3,062,200	95,754,100	516,014,300
Town of Lockeport	28,634,000	4,043,100	24,590,900	874,500	181,400	693,100	7,439,900	32,723,900
Town of Lunenburg	245,581,200	14,455,300	231,125,900	639,800	106,800	533,000	42,918,900	274,577,800
Town of Mahone Bay	129,175,000	7,400,000	121,775,000	1,714,900	274,800	1,440,100	20,315,700	143,530,800
Town of Middleton	96,530,400	5,537,300	90,993,100	219,400	2,200	217,200	17,647,800	108,858,100
Town of Mulgrave	26,302,700	961,900	25,340,800	1,815,400	11,400	1,804,000	20,383,400	47,528,200
Town of New Glasgow	459,172,800	17,343,000	441,829,800	2,389,800	161,100	2,228,700	132,463,700	576,522,200
Town of Oxford	46,980,000	864,600	46,115,400	638,900	4,100	634,800	24,569,600	71,319,800
Town of Pictou	135,952,400	3,779,400	132,173,000	1,483,800	25,300	1,458,500	26,546,100	160,177,600
Town of Port Hawkesbury	147,856,300	3,388,200	144,468,100	1,612,400	4,600	1,607,800	51,759,400	197,835,300
Town of Shelburne	79,675,000	5,911,900	73,763,100	1,347,100	134,000	1,213,100	19,361,400	94,337,600
Town of Stellarton	193,490,300	12,163,500	181,326,800	759,600	10,600	749,000	83,227,100	265,302,900
Town of Stewiacke	84,762,800	5,599,000	79,163,800	1,290,600	32,400	1,258,200	9,701,800	90,123,800
Town of Trenton	91,518,200	5,126,400	86,391,800	1,085,300	115,400	969,900	6,199,900	93,561,600
Town of Truro	658,307,000	29,742,900	628,564,100	1,027,600	8,500	1,019,100	221,177,100	850,760,300
Town of Westville	138,703,400	8,365,200	130,338,200	1,879,300	106,900	1,772,400	12,035,300	144,145,900
Town of Windsor	186,543,200	11,738,800	174,804,400	592,900	27,500	565,400	51,893,900	227,263,700
Town of Wolfville	422,831,500	11,880,600	410,950,900	763,000	16,400	746,600	34,958,700	446,656,200
Town of Yarmouth	286,770,100	2,822,200	283,947,900	630,800	16,400	614,400	133,117,200	417,679,500
TOTAL TOWNS	5,481,682,400	244,861,700	5,236,820,700	32,416,300	2,302,300	30,114,000	1,440,711,000	6,707,645,700
Overall TOTAL	77,382,647,200	6,743,215,900	70,639,431,300	1,980,240,100	150,724,800	1,829,515,300	12,977,981,500	85,446,928,100

Municipal Statistics Annual Report

2019 Assessment Information for Towns cont'd

Municipality	Residential Exempt	Commercial Exempt	Resource Exempt	Total Exempt	Total Assessment	Non-Profit Taxable Acres*	Commercial Taxable Acres*	Resource Taxable Acres*
Town of Amherst	699,000	60,614,600	308,100	61,621,700	581,305,600	-	-	103
Town of Annapolis Royal	-	39,029,400	40,800	39,070,200	95,703,100	40	-	-
Town of Antigonish	97,407,300	239,808,100	166,200	337,381,600	722,153,200	-	-	-
Town of Berwick	44,000	31,907,200	420,500	32,371,700	193,362,700	-	-	5
Town of Bridgewater	2,483,300	141,029,800	361,000	143,874,100	819,622,100	-	-	39
Town of Clark's Harbour	67,000	10,739,700	40,000	10,846,700	49,439,900	-	-	-
Town of Digby	223,000	42,998,900	354,000	43,575,900	155,881,500	-	-	-
Town of Kentville	339,800	54,103,700	1,085,100	55,528,600	571,542,900	-	-	338
Town of Lockeport	188,200	9,531,400	598,100	10,317,700	43,041,600	-	-	-
Town of Lunenburg	229,000	56,242,200	-	56,471,200	331,049,000	-	-	-
Town of Mahone Bay	18,300	16,259,300	69,300	16,346,900	159,877,700	-	-	-
Town of Middleton	178,400	51,330,200	48,700	51,557,300	160,415,400	-	-	98
Town of Mulgrave	201,400	12,332,600	76,800	12,610,800	60,139,000	-	-	1,112
Town of New Glasgow	193,600	105,171,700	1,557,900	106,923,200	683,445,400	-	-	-
Town of Oxford	302,900	16,235,100	27,300	16,565,300	87,885,100	-	-	729
Town of Pictou	1,134,300	39,920,300	384,200	41,438,800	201,616,400	-	-	301
Town of Port Hawkesbury	1,523,200	86,617,700	2,114,000	90,254,900	288,090,200	-	-	115
Town of Shelburne	367,000	15,957,300	574,900	16,899,200	111,236,800	-	-	95
Town of Stellarton	325,000	53,000,300	854,000	54,179,300	319,482,200	-	-	-
Town of Stewiacke	176,500	10,252,800	79,000	10,508,300	100,632,100	-	297	1,135
Town of Trenton	394,500	72,246,100	721,400	73,362,000	166,923,600	-	-	9
Town of Truro	7,348,300	320,594,700	2,642,400	330,585,400	1,181,345,700	162	484	993
Town of Westville	424,700	13,033,500	500,800	13,959,000	158,104,900	-	-	404
Town of Windsor	6,920,900	53,529,000	181,600	60,631,500	287,895,200	-	-	-
Town of Wolfville	67,478,500	169,755,900	785,000	238,019,400	684,675,600	-	-	-
Town of Yarmouth	16,480,700	179,236,100	493,200	196,210,000	613,889,500	-	-	45
TOTAL TOWNS	205,148,800	1,901,477,600	14,484,300	2,121,110,700	8,828,756,400	202	781	5,521
Overall TOTAL	902,733,800	11,268,632,300	323,133,100	12,494,499,200	97,941,427,300	3,408	1,159,873	3,439,819

Municipal Statistics Annual

3 – Municipal Financial Information

3.1 - Methodology and Approach

The annual report compiles information in compliance 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.



Consistency

We recognize the wish to compare 2018-2019 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 this Section 3 are now based on the consolidated financial statements, which was not available prior to 2015-16 year.



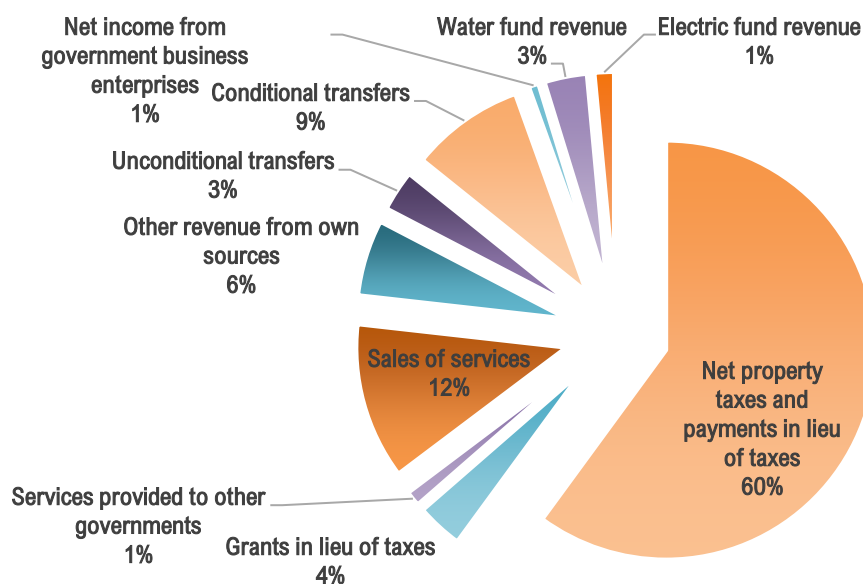
Electronic Access

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 detail list.

Municipal Statistics Annual

3.2 Municipal Financial – 2019 Municipal Consolidated Revenue

3.2.1 - 2019 Consolidated Revenue by Source for All Municipalities

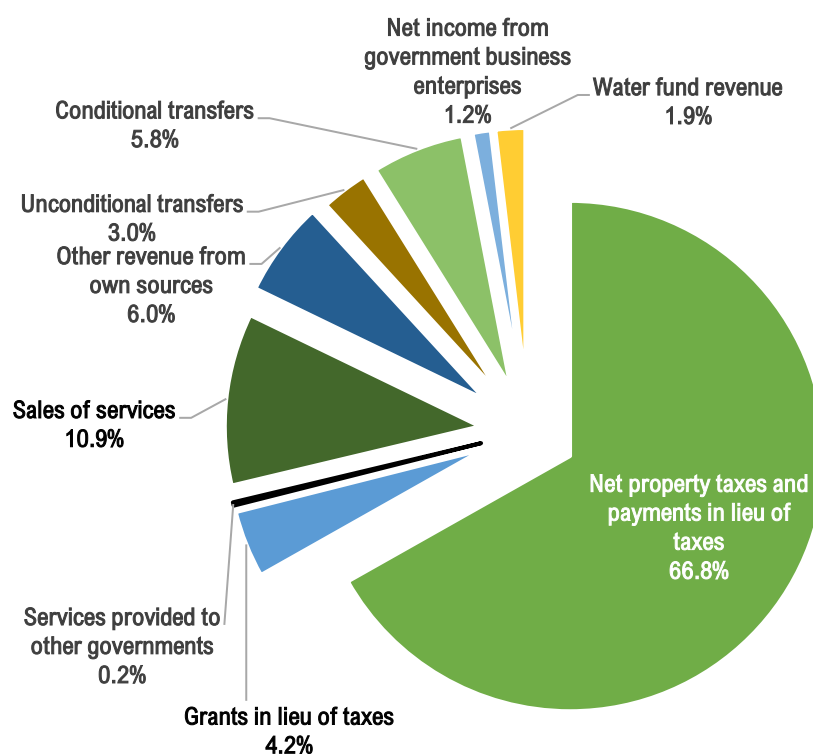


Revenue by Source – All Municipalities	Revenue (\$ in millions)
Net property taxes and payments in lieu of taxes	\$ 1,085
Grants in lieu of taxes	64
Services provided to other governments	21
Sales of services	218
Other revenue from own sources	106
Unconditional transfers	57
Conditional transfers	158
Net income from government business enterprises	14
Water fund revenue	59
Electric fund revenue	27
Total	\$ 1,807

Source: Financial Information Return (FIR) for the year ended March 31, 2019

Municipal Statistics Annual

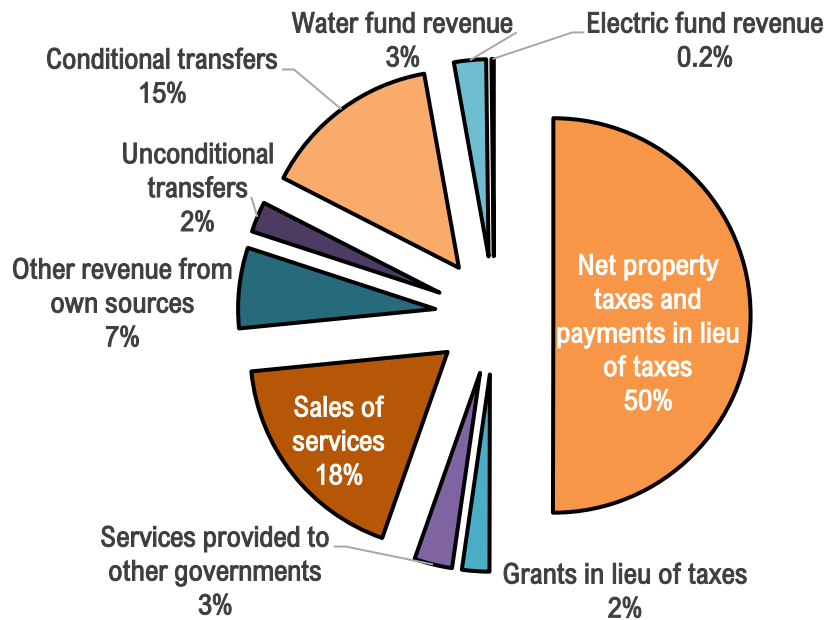
3.2.2 – 2019 Consolidated Revenue by Source for all Regional Municipalities



Revenue by Source for Regional Municipalities		Revenue
Source: Financial Information Return (FIR) for the year ended March 31, 2019		(\$ in millions)
Net property taxes and payments in lieu of taxes	\$	719
Grants in lieu of taxes		46
Services provided to other governments		2
Sales of services		117
Other revenue from own sources		65
Unconditional transfers		32
Conditional transfers		63
Net income from government business enterprises		12
Water fund revenue		20
Total	\$	1,076

Municipal Statistics Annual

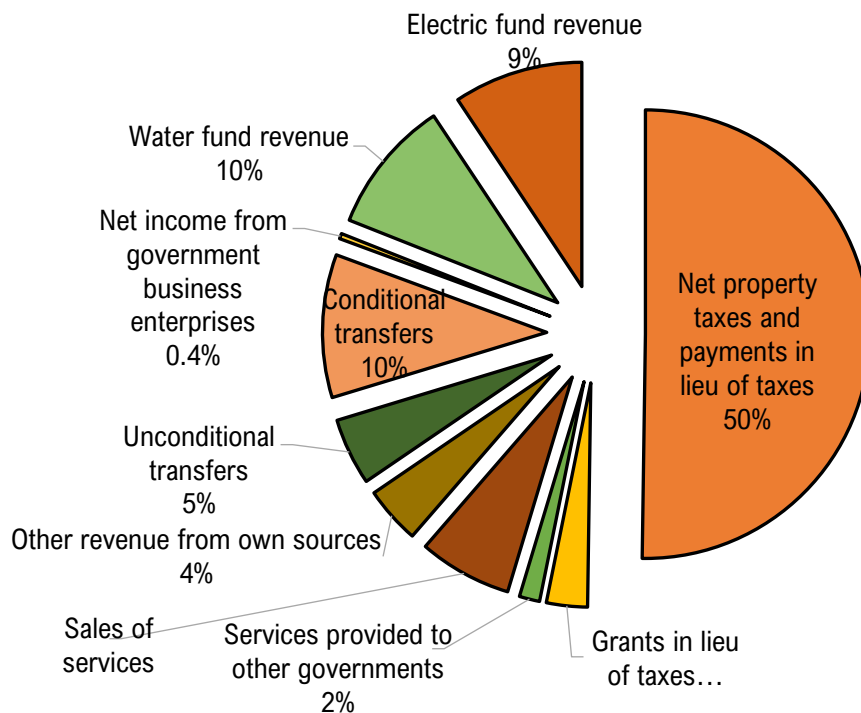
3.2.3 – 2019 Consolidated Revenue by Source for all Rural Municipalities



Revenue by Source – Rural Municipalities		Revenue
Source: Financial Information Return (FIR) for the year ended March 31, 2019		(\$ in millions)
Net property taxes and payments in lieu of taxes	\$	227.0
Grants in lieu of taxes		10.2
Services provided to other governments		14.1
Sales of services		81.9
Other revenue from own sources		29.9
Unconditional transfers		11.3
Conditional transfers		66.5
Water fund revenue		11.9
Electric fund revenue		0.9
Total	\$	453.7

Municipal Statistics Annual

3.2.4 - 2019 Consolidated Revenue by Source for all Towns



Source

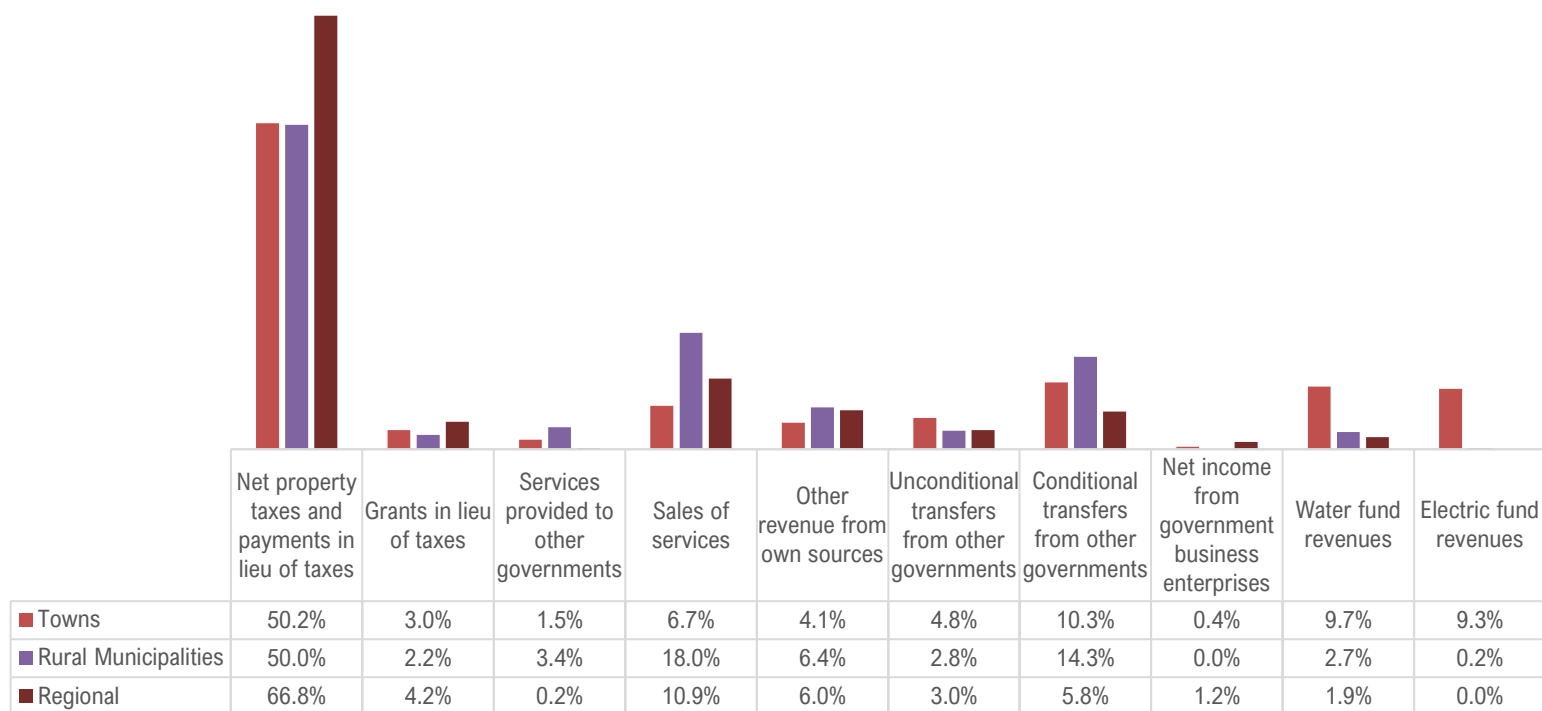
Source: Financial Information Return (FIR) for the year ended March 31, 2019

Revenue (\$ in millions)

Net property taxes and payments in lieu of taxes	\$	139.5
Grants in lieu of taxes		8.2
Services provided to other governments		4.1
Sales of services		18.7
Other revenue from own sources		11.4
Unconditional transfers		13.4
Conditional transfers		28.6
Net income from government business enterprises		1.1
Water fund revenue		26.9
Electric fund revenue		25.9
Total	\$	277.8

Municipal Statistics Annual

3.2.5 - 2019 Consolidated Revenue by Source: Regional, Rural and Town Percentage Comparison



Municipal Statistics Annual Report

3.2.6 Consolidated Revenue by Source by Regional and Rural Municipalities

Fiscal Period 2018-2019

Consolidated Revenue	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	90,875,822	6,461,978	345,177	7,618,850	3,575,602	18,765,590	14,186,671	-	19,469,034	-	161,298,724
Halifax Regional Municipality	618,813,000	38,782,000	-	106,694,000	60,476,000	10,958,000	47,792,000	12,404,000	-	-	895,919,000
Region of Queens Municipality	9,085,579	325,046	1,961,301	2,901,288	485,274	2,089,968	812,559	-	734,961	-	18,395,976
Municipality of the County of Annapolis	12,165,100	623,698	-	168,998	747,971	995,473	2,034,756	-	1,170,072	-	17,906,068
Municipality of the County of Antigonish	8,919,975	187,988	-	1,432,788	994,409	52,299	751,776	-	996,832	-	13,336,067
Municipality of the District of Argyle	5,026,197	150,111	120,286	58,782	1,717,571	184,042	561,703	-	-	-	7,818,692
Municipality of the District of Barrington	5,009,987	143,442	126,276	332,506	756,059	193,359	437,277	-	-	-	6,998,906
Municipality of the District of Chester	11,879,144	164,588	1,831,910	917,467	1,272,921	165,735	970,270	-	-	-	17,202,035
Municipality of the District of Clare	5,178,249	157,888	337,041	311,140	694,759	352,164	718,984	-	-	-	7,750,225
Municipality of the County of Colchester	23,484,528	772,001	1,600,072	3,182,327	4,893,281	952,958	2,152,033	-	780,452	-	37,817,652
Municipality of the County of Cumberland	17,732,845	2,423,564	60,433	19,144,433	1,417,341	1,651,615	7,452,509	-	1,482,851	-	51,365,591
Municipality of the District of Digby	5,109,684	147,978	91,112	99,453	672,958	922,211	74,159	-	-	-	7,117,555
Municipality of the District of East Hants	21,449,887	179,054	-	1,184,809	2,889,587	178,445	3,222,282	-	2,074,547	-	31,178,611
Municipality of the District of Guysborough	5,714,823	278,037	5,038,196	10,342,376	965,871	268,482	2,422,314	-	360,964	884,019	26,275,082
Municipality of the County of Inverness	9,209,709	393,299	201,313	15,163,494	1,269,170	510,826	1,706,012	-	685,663	-	29,139,486
Municipality of the County of Kings	26,477,600	2,924,600	3,482,800	8,629,600	2,564,700	779,400	32,616,900	-	1,069,100	-	78,544,700
Municipality of the District of Lunenburg	17,076,674	203,244	40,033	97,370	2,993,926	51,795	2,671,325	-	-	-	23,134,367
Municipality of the County of Pictou	14,113,967	255,589	1,218	208,120	805,631	327,839	3,382,086	-	373,581	-	19,468,031
Municipality of the County of Richmond	7,509,596	146,397	-	8,366,993	1,173,489	1,676,937	2,281,251	-	526,206	-	21,680,869
Municipality of the District of Shelburne	4,217,041	205,977	367,708	448,207	402,267	115,450	251,296	-	-	-	6,007,946
Municipality of the District of St. Mary's	1,899,887	158,856	-	-	198,999	187,799	565,371	-	141,954	-	3,152,866
Municipality of the County of Victoria	6,582,617	485,062	31,700	11,343,618	292,175	1,355,867	66,696	-	722,213	-	20,879,948
Municipality of the District of West Hants	10,552,504	129,018	480,180	204,055	795,070	402,751	2,059,568	-	1,528,572	-	16,151,718
Municipality of the District of Yarmouth	7,676,248	31,884	311,000	216,151	2,412,900	23,901	86,114	-	-	-	10,758,198
Regional & Rural - Total	945,760,663	55,731,299	16,427,756	199,066,825	94,467,931	43,162,906	129,275,912	12,404,000	32,117,002	884,019	1,529,298,313

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3.2.7 Consolidated Revenue by Source by Town

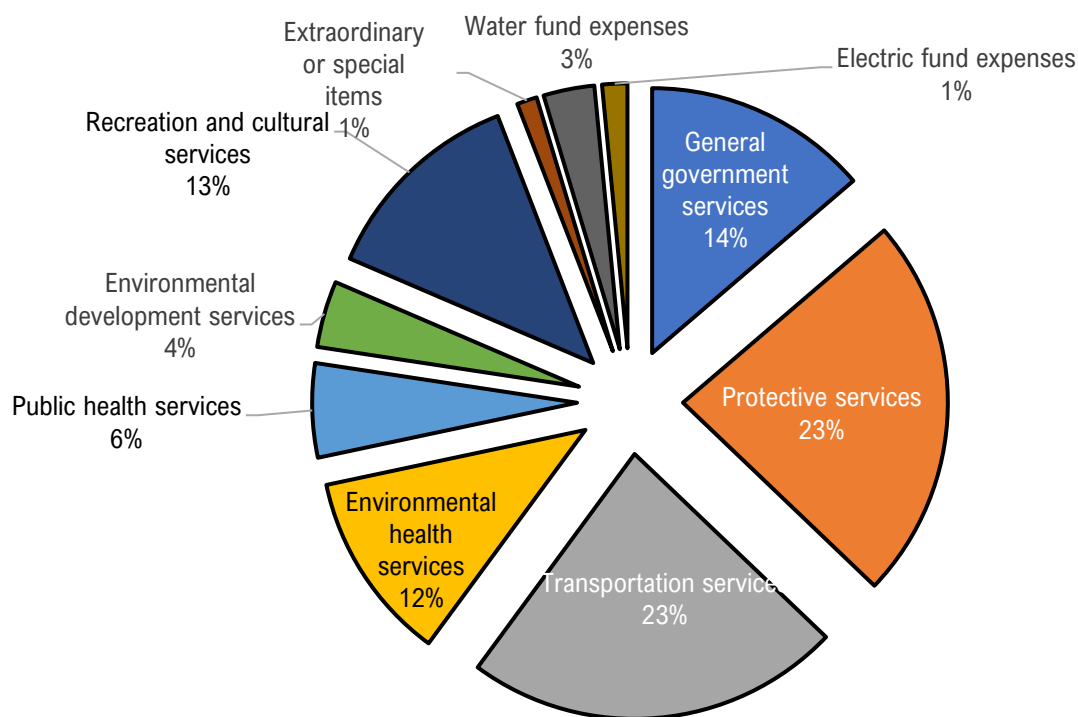
Fiscal Period 2018-2019

Consolidated Revenue	Net Property Taxes and Payments	Total Grants in lieu of Taxes	Total Services Provided to Other	Total Sales of Services	Total Other Revenue From Own Sources	Total Unconditional Transfers From Other	Total Conditional Transfers From Other	Net Income From Government Business	Water Fund Revenues	Electric Fund Revenues	Total Revenue
Town of Amherst	12,220,905	314,628	188,379	1,423,698	805,900	1,404,583	5,476,289	-	1,482,637	-	23,317,019
Town of Annapolis Royal	1,038,019	54,506	-	100,396	63,804	674,205	693,120	-	372,102	-	2,996,150
Town of Antigonish	4,967,050	1,117,805	339,527	5,428,306	174,266	244,704	325,640	-	1,349,836	11,841,727	25,788,861
Town of Berwick	3,024,230	6,558	172,061	2,399,653	244,859	319,830	263,673	-	-	5,192,558	11,623,422
Town of Bridgewater	14,694,496	774,563	-	900,757	676,729	607,980	1,533,028	864,909	-	-	20,052,462
Town of Clark's Harbour	816,319	31,570	576	-	51,483	192,388	54,249	-	-	-	1,146,585
Town of Digby	2,946,590	450,972	178,792	3,944	163,547	395,143	215,512	-	628,773	-	4,983,273
Town of Kentville	7,630,720	509,468	211,317	1,082,003	1,373,593	229,684	1,134,726	-	1,888,801	-	14,060,312
Town of Lockeport	883,736	15,290	17,716	2,333	69,069	161,400	164,904	-	-	-	1,314,448
Town of Lunenburg	4,646,375	233,320	-	454,924	957,401	75,889	955,259	-	1,507,524	6,414,928	15,245,620
Town of Mahone Bay	1,992,407	22,774	140,112	252,847	125,350	69,010	104,897	8,099	461,607	2,466,534	5,643,637
Town of Middleton	2,414,284	150,245	84,860	61,373	79,588	391,415	409,674	-	513,904	-	4,105,343
Town of Mulgrave	1,430,078	14,744	-	70,470	90,023	129,266	212,128	-	503,934	-	2,450,643
Town of New Glasgow	14,005,118	173,459	862,100	71,227	832,604	1,169,092	3,088,200	-	3,606,100	-	23,807,900
Town of Oxford	1,715,033	46,995	58,204	53,551	121,257	191,842	255,764	-	408,575	-	2,851,221
Town of Pictou	3,584,470	347,549	16,829	267,219	833,438	563,175	2,111,508	-	739,307	-	8,463,495
Town of Port Hawkesbury	4,129,236	753,427	273,092	852,663	396,776	334,534	3,960,943	-	1,092,270	-	11,792,941
Town of Shelburne	2,489,964	15,920	55,926	256,893	364,349	377,658	2,134,017	-	513,654	-	6,208,381
Town of Stellarton	5,660,150	149,288	106,253	262,328	143,815	556,281	1,552,640	-	1,514,876	-	9,945,631
Town of Stewiacke	1,686,489	5,444	-	50,129	91,545	211,381	131,782	-	528,984	-	2,705,754
Town of Trenton	1,550,700	3,331	149,371	233,207	88,456	1,504,893	250,444	-	370,823	-	4,151,225
Town of Truro	19,268,339	817,301	401,865	2,851,849	673,705	1,485,555	1,819,342	-	3,708,662	-	31,026,618
Town of Westville	2,921,431	8,771	64,992	25,850	209,377	704,644	350,521	-	774,579	-	5,060,165
Town of Windsor	5,520,441	138,797	69,351	404,537	435,714	466,644	387,797	-	1,576,109	-	8,999,390
Town of Wolfville	7,349,629	992,920	-	391,077	286,813	129,062	413,386	-	706,077	-	10,268,964
Town of Yarmouth	10,930,707	1,052,526	692,471	756,996	2,056,132	810,359	656,922	190,493	2,600,981	-	19,747,587
Towns - Total	139,516,916	8,202,171	4,083,794	18,658,230	11,409,593	13,400,617	28,656,365	1,063,501	26,850,115	25,915,747	277,757,047
Overall - Total	1,085,277,579	63,933,470	20,511,550	217,725,055	105,877,524	56,563,523	157,932,277	13,467,501	58,967,117	26,799,766	1,807,055,360

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3.3 Municipal 2019 Expense

3.3.1 - 2019 Consolidated Expense by Object for all Municipalities



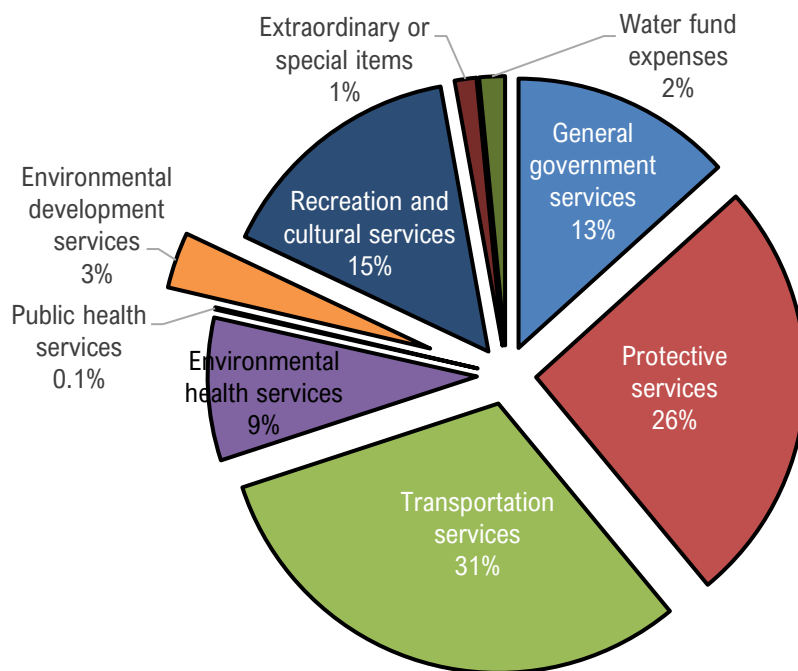
2019 Consolidated Expenses for all Municipalities

Source: Financial Information Return (FIR) for the year ended March 31, 2019

	Expenses (\$ in millions)
General government services	\$ 232.6
Protective services	396.6
Transportation services	388.8
Environmental health services	196.2
Public health services	97.1
Environmental development services	68.6
Recreation and cultural services	214.8
Extraordinary or special items	20.8
Water fund expenses	52.7
Electric fund expenses	25.9
Total	\$ 1,694.1

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3.3.2 – 2019 Consolidated Expense by Object for all Regional Municipalities



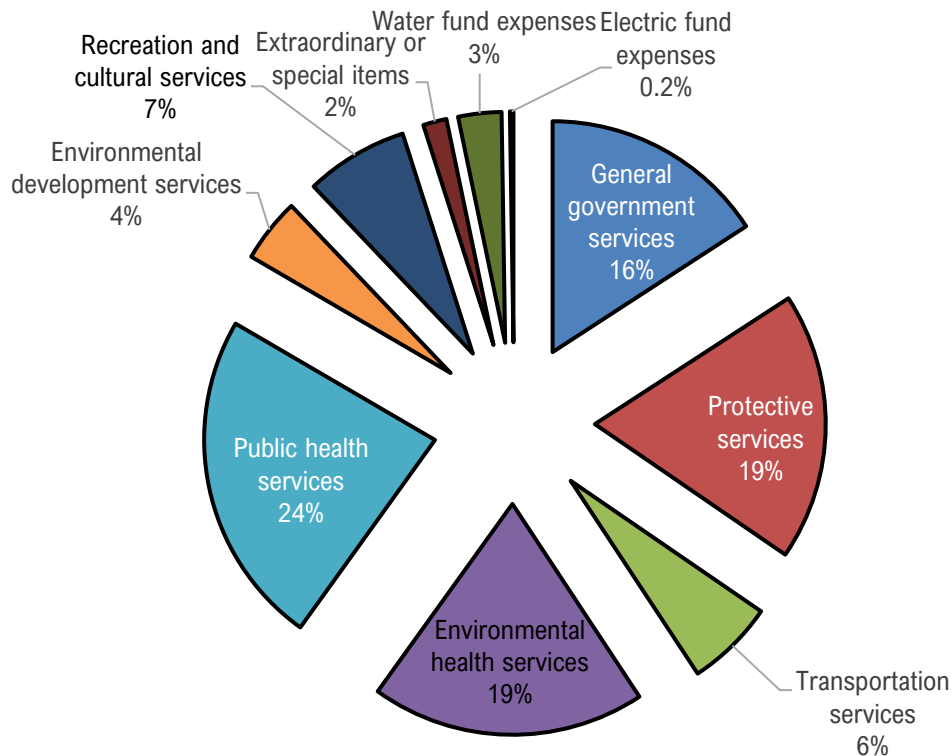
2019 Consolidated Expenses for all Regional Municipalities

Source: Financial Information Return (FIR) for the year ended March 31, 2019

	Expense (\$ in millions)
	\$
General government services	137.7
Protective services	266.3
Transportation services	320.6
Environmental health services	88.7
Public health services	1.3
Environmental development services	34.9
Recreation and cultural services	156.8
Extraordinary or special items	13.5
Water fund expenses	16.0
Electric fund expenses	-
Total	\$ 1,035.8

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3.3.3 Consolidated Expense by Object for all Rural Municipalities



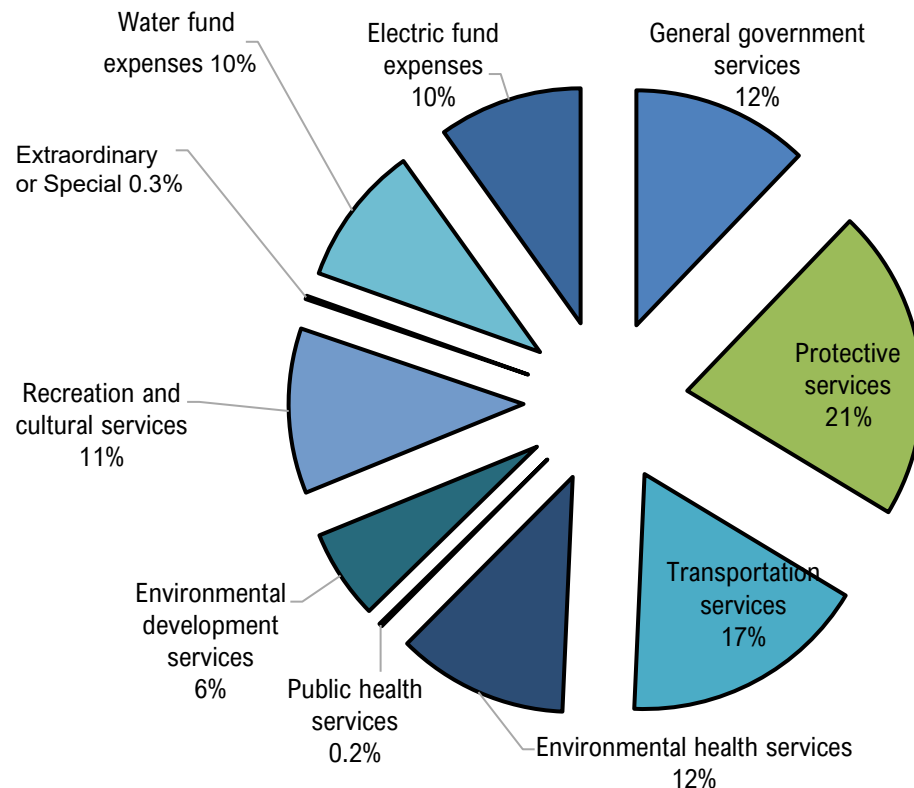
2019 Consolidated Expenses for all Rural Municipalities

Source: Financial Information Return (FIR) for the year ended March 31, 2019

	Expense (\$ in millions)	
General government services	\$	64.2
Protective services		75.9
Transportation services		25.0
Environmental health services		77.8
Public health services		95.2
Environmental development services		18.2
Recreation and cultural services		29.2
Extraordinary or special items		6.7
Water fund expenses		12.3
Electric fund expenses		1.0
Total	\$	405.5

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3.3.4 – 2019 Consolidated Expense by Object for all Towns



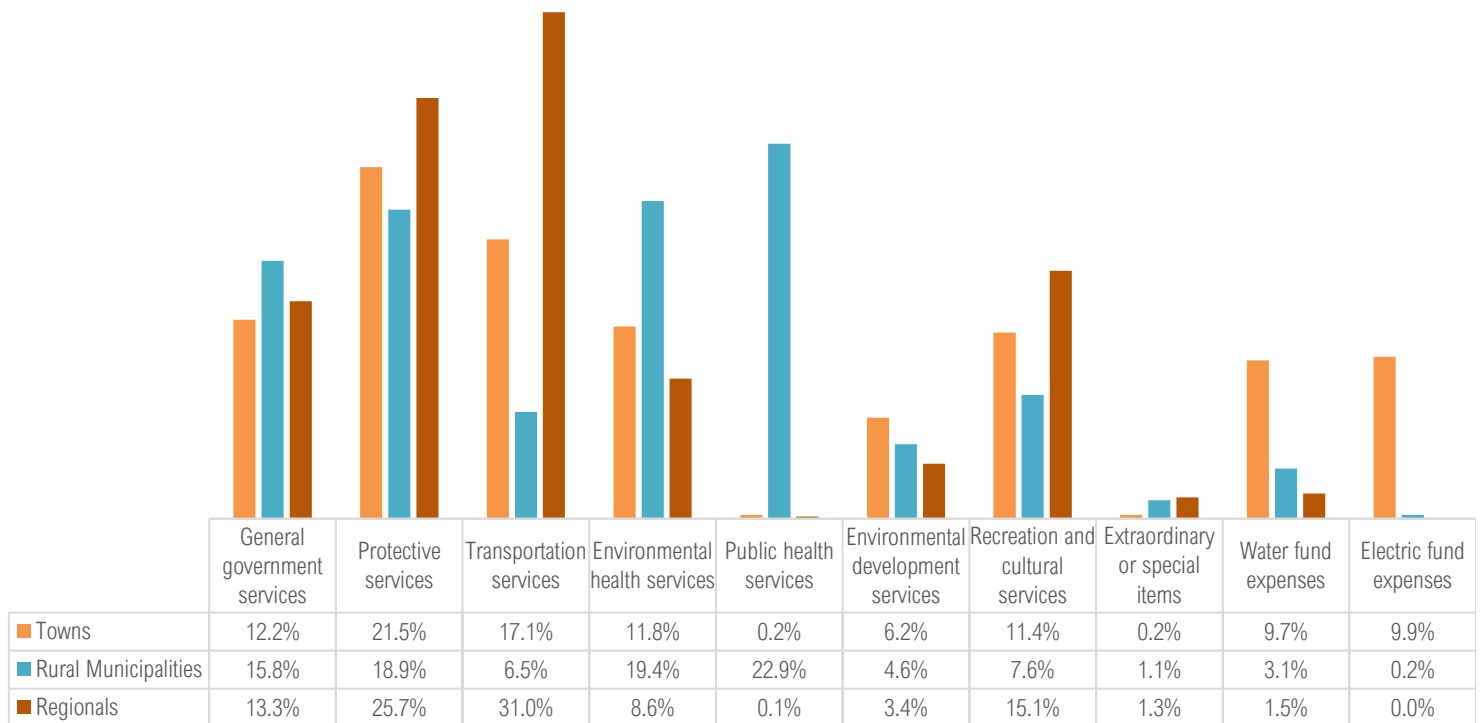
2019 Consolidated Expenses for all Towns

Source: Financial Information Return (FIR) for the year ended March 31, 2019

	Expense (\$ in millions)
General government services	\$ 30.7
Protective services	54.3
Transportation services	43.1
Environmental health services	29.7
Public health services	0.6
Environmental development services	15.6
Recreation and cultural services	28.7
Extraordinary or special items	0.8
Water fund expenses	24.4
Electric fund expenses	25.0
Total	\$ 253.0

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3.3.5 - 2019 Summary of Consolidated Expense: Comparison of Rural and Towns



Municipal Statistics Annual Report

3.3.6 Consolidated Expense by Function by Regional and Rural Municipalities

Fiscal Period 2018-2019

Consolidated Expenses	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	16,763,223	40,663,756	37,165,583	31,103,153	-	1,482,067	13,009,884	-	15,305,781	-	155,493,447
Halifax Regional Municipality	118,695,000	222,079,000	280,988,000	53,529,000	-	32,349,000	141,145,000	15,436,000	-	-	864,221,000
Region of Queens Municipality	2,242,321	3,604,399	2,493,096	4,027,739	1,326,268	1,024,008	2,685,672	- 1,909,605	670,243	-	16,164,141
Municipality of the County of Annapolis	3,521,605	3,942,129	2,106,634	2,967,702	-	452,639	1,726,088	-	1,037,360	-	15,754,157
Municipality of the County of Antigonish	2,684,334	2,636,496	492,193	2,607,181	109,300	384,813	1,345,292	-	1,121,731	-	11,381,340
Municipality of the District of Argyle	1,645,106	1,586,485	581,024	1,690,448	108,970	929,186	690,800	- 80,390	-	-	7,151,629
Municipality of the District of Barrington	1,623,523	1,714,161	288,066	1,387,065	23,772	409,871	963,784	-	-	-	6,410,242
Municipality of the District of Chester	3,704,357	2,551,984	1,074,955	4,322,031	-	1,306,890	894,789	-	-	-	13,855,006
Municipality of the District of Clare	1,341,974	1,671,000	95,890	1,679,911	616,593	241,566	977,633	-	-	-	6,624,567
Municipality of the County of Colchester	5,680,219	6,294,060	2,828,006	14,549,753	78,386	973,674	5,718,101	-	914,341	-	37,036,540
Municipality of the County of Cumberland	4,663,035	7,677,669	2,462,953	5,641,105	17,810,232	945,030	2,131,358	-	1,301,880	-	42,633,262
Municipality of the District of Digby	1,486,448	2,261,390	806,299	1,505,510	-	414,299	573,654	- 10,775	-	-	7,036,825
Municipality of the District of East Hants	5,940,375	6,821,112	2,059,674	4,590,407	-	1,362,626	2,003,683	-	1,970,994	-	24,748,871
Municipality of the District of Guysborough	2,725,304	2,148,118	615,137	2,143,708	6,102,354	3,276,365	1,233,914	-	341,808	996,627	19,583,335
Municipality of the County of Inverness	1,951,070	2,704,433	1,324,708	4,325,207	14,981,682	1,050,427	659,270	-	1,157,158	-	28,153,955
Municipality of the County of Kings	6,338,500	10,651,900	4,092,400	12,428,100	36,746,500	2,005,100	1,442,300	6,242,100	592,000	-	80,538,900
Municipality of the District of Lunenburg	4,172,492	4,027,814	1,552,609	3,728,385	-	1,124,172	3,197,464	-	-	-	17,802,936
Municipality of the County of Pictou	3,128,340	6,354,598	741,686	3,480,473	502,505	581,623	720,919	-	415,848	-	15,925,992
Municipality of the County of Richmond	4,039,929	1,759,462	686,861	2,120,973	7,605,706	602,082	834,328	605,377	359,293	-	18,614,011
Municipality of the District of Shelburne	1,635,551	1,409,417	197,079	1,353,957	11,384	143,676	485,495	-	-	-	5,236,559
Municipality of the District of St. Mary's	837,722	555,252	93,781	591,345	-	150,451	331,331	-	458,840	-	3,018,722
Municipality of the County of Victoria	2,618,264	2,671,865	577,191	2,198,173	10,482,934	174,090	332,397	-	713,422	-	19,768,336
Municipality of the District of West Hants	2,505,076	5,075,527	847,455	2,497,728	-	678,988	1,128,540	-	1,888,222	-	14,621,536
Municipality of the District of Yarmouth	1,921,970	1,459,025	1,471,676	1,979,779	41,749	964,223	1,794,715	- 91,111	-	-	9,542,026
Regional & Rural - Total	201,865,738	342,321,052	345,642,956	166,448,833	96,548,335	53,026,866	186,026,411	20,191,596	28,248,921	996,627	1,441,317,335

Municipal Statistics Annual Report

3.3.7 Consolidated Expense by Function by Town

Fiscal Period 2018-2019

Consolidated Expenses	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	2,168,465	5,249,790	3,004,664	3,171,359	-	396,128	2,119,648	240,681	1,977,527	-	18,328,262
Town of Annapolis Royal	403,373	514,735	262,572	243,877	14,293	274,337	152,759	123,336	306,376	-	2,295,658
Town of Antigonish	1,516,586	2,021,237	1,878,489	1,043,057	-	5,262,217	670,217	-	899,272	11,042,374	24,333,449
Town of Berwick	1,231,829	913,874	1,033,968	808,916	-	1,995,875	478,531	-	-	5,045,758	11,508,751
Town of Bridgewater	2,126,711	6,111,462	3,840,484	2,720,216	185,309	512,086	3,125,902	-	-	-	18,622,170
Town of Clark's Harbour	327,829	216,794	161,885	330,927	1,259	30,628	134,329	-	-	-	1,203,651
Town of Digby	707,912	1,337,595	818,544	823,508	-	139,328	472,687	-	550,108	-	4,849,682
Town of Kentville	1,552,578	2,984,410	2,545,373	2,051,567	4,000	698,632	1,622,317	727,419	1,425,964	-	13,612,260
Town of Lockeport	293,357	221,495	290,098	301,025	6,912	80,958	196,364	-	-	-	1,390,209
Town of Lunenburg	559,249	1,451,051	1,180,921	1,693,175	77,013	529,571	892,374	-	1,294,456	6,649,457	14,327,267
Town of Mahone Bay	1,006,685	451,042	632,576	316,702	-	104,381	64,828	-	547,198	2,244,502	5,367,914
Town of Middleton	536,047	876,441	840,530	695,415	-	213,837	469,776	-	487,853	-	4,119,899
Town of Mulgrave	559,677	255,428	413,684	328,831	-	-	250,003	-	442,076	-	2,249,699
Town of New Glasgow	2,492,679	6,524,477	4,188,617	1,862,105	5,000	327,916	1,662,403	-	2,931,704	-	19,994,901
Town of Oxford	348,003	718,892	496,674	271,413	41,821	53,263	286,040	-	387,435	-	2,603,541
Town of Pictou	891,550	1,317,073	1,084,241	1,157,319	42,208	111,563	707,748	-	875,399	-	6,187,101
Town of Port Hawkesbury	1,328,594	1,156,727	1,267,156	884,968	-	94,524	2,385,320	- 12,757	1,137,966	-	8,242,498
Town of Shelburne	897,656	918,209	785,333	645,302	15,056	378,753	535,293	-	460,353	-	4,635,955
Town of Stellarton	953,123	1,901,392	2,571,855	883,903	-	223,311	1,144,751	-	1,430,244	-	9,108,579
Town of Stewiacke	534,421	344,190	569,714	260,794	-	13,873	265,689	-	348,421	-	2,337,102
Town of Trenton	799,470	708,375	892,241	519,320	-	204,941	981,561	-	369,387	-	4,475,295
Town of Truro	4,364,560	7,969,098	6,352,273	2,565,599	81,678	1,141,316	6,410,641	-	2,797,390	-	31,682,555
Town of Westville	773,803	1,276,093	928,731	564,192	30,426	63,323	237,915	-	993,133	-	4,867,616
Town of Windsor	1,365,815	1,441,990	1,672,091	1,467,959	56,686	251,559	945,956	-	1,283,226	-	8,485,282
Town of Wolfville	1,333,473	2,043,660	2,337,736	1,028,721	-	896,766	822,342	-	883,690	-	9,346,388
Town of Yarmouth	1,657,531	5,389,606	3,061,505	3,062,124	-	1,604,700	1,694,673	- 234,671	2,619,618	-	18,855,086
Towns - Total	30,730,976	54,315,136	43,111,955	29,702,294	561,661	15,603,786	28,730,067	844,008	24,448,796	24,982,091	253,030,770
Overall - Total	232,596,714	396,636,188	388,754,911	196,151,127	97,109,996	68,630,652	214,756,478	21,035,604	52,697,717	25,978,718	1,694,348,105

Municipal Statistics Annual Report

3.4 Municipal Financial – Consolidated Accumulated Surplus

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

As at March 31, 2019

Consolidated Accumulated Surplus (Deficit)	Total Revenue	Total Expenses	Annual Surplus (Deficit)	Accumulated Surplus (Deficit) Beginning of Year	Accumulated Surplus(Deficit) End of Year ¹
Cape Breton Regional Municipality	161,298,724	155,493,447	5,805,276	265,137,179	270,942,456
Halifax Regional Municipality	895,919,000	864,221,000	31,698,000	2,085,205,000	2,075,692,000
Region of Queens Municipality	18,395,976	16,164,141	2,231,835	67,569,764	69,801,599
Municipality of the County of Annapolis	17,906,068	15,754,158	2,151,910	35,180,797	37,332,707
Municipality of the County of Antigonish	13,336,067	11,381,340	1,954,727	32,342,175	34,296,902
Municipality of the District of Argyle	7,818,692	7,151,629	667,063	20,064,966	20,732,029
Municipality of the District of Barrington	6,998,906	6,410,242	588,664	14,852,823	15,441,487
Municipality of the District of Chester	17,202,035	13,855,006	3,347,029	28,723,945	32,070,974
Municipality of the District of Clare	7,750,225	6,624,567	1,125,658	13,652,683	14,778,341
Municipality of the County of Colchester	37,817,652	37,036,540	781,112	100,296,678	101,077,790
Municipality of the County of Cumberland	51,365,591	42,633,262	8,732,329	92,588,774	101,321,103
Municipality of the District of Digby	7,117,555	7,036,825	80,730	15,663,271	15,744,001
Municipality of the District of East Hants	31,178,611	24,748,871	6,429,740	74,716,118	81,145,858
Municipality of the District of Guysborough	26,275,082	19,583,335	6,691,747	55,476,624	62,168,371
Municipality of the County of Inverness	29,139,486	28,153,955	985,531	29,513,180	30,498,711
Municipality of the County of Kings	78,544,700	80,538,900	-1,994,200	84,053,200	82,059,000
Municipality of the District of Lunenburg	23,134,367	17,802,936	5,331,431	59,997,092	65,328,523
Municipality of the County of Pictou	19,468,031	15,925,992	3,542,039	55,770,823	59,312,862
Municipality of the County of Richmond	21,680,869	18,614,011	3,066,858	23,933,276	27,000,134
Municipality of the District of Shelburne	6,007,946	5,236,559	771,387	9,493,301	10,264,688
Municipality of the District of St. Mary's	3,152,866	3,018,722	134,144	7,006,391	7,140,535
Municipality of the County of Victoria	20,879,948	19,768,336	1,111,612	11,351,977	12,123,955
Municipality of the District of West Hants	16,151,718	14,621,536	1,530,182	34,659,102	36,189,284
Municipality of the District of Yarmouth	10,758,198	9,542,026	1,216,172	29,347,498	30,563,670
Regional & Rural - Total	1,529,298,313	1,441,317,336	87,980,976	3,246,596,637	3,293,026,980

Note 1 - This includes remeasurement gains and losses.

Municipal Statistics Annual Report

3.4.2 Consolidated Accumulated Surplus (Deficit) by Town

As at March 31, 2019

Consolidated Accumulated Surplus (Deficit)	Total Revenue	Total Expenses	Annual Surplus (Deficit)	Accumulated Surplus (Deficit), Beginning of Year	Accumulated Surplus (Deficit), End of Year¹
Town of Amherst	23,317,019	18,328,262	4,988,757	56,974,828	61,969,571
Town of Annapolis Royal	2,996,150	2,295,658	700,493	9,283,481	9,983,974
Town of Antigonish	25,788,861	24,333,449	1,455,412	26,389,493	27,844,905
Town of Berwick	11,623,422	11,508,751	114,671	12,257,402	12,372,073
Town of Bridgewater	20,052,462	18,622,170	1,430,292	91,273,216	92,703,508
Town of Clark's Harbour	1,146,585	1,203,651	- 57,066	2,573,145	2,516,079
Town of Digby	4,983,273	4,849,682	133,591	15,214,170	15,347,761
Town of Kentville	14,060,312	13,612,260	448,052	51,317,040	51,765,092
Town of Lockeport	1,314,448	1,390,209	- 75,761	2,278,544	2,202,783
Town of Lunenburg	15,245,620	14,327,267	918,353	36,923,130	37,841,483
Town of Mahone Bay	5,643,637	5,367,914	275,723	15,022,160	15,297,883
Town of Middleton	4,105,343	4,119,899	- 14,556	11,351,507	11,336,951
Town of Mulgrave	2,450,643	2,249,699	200,944	8,101,198	8,302,142
Town of New Glasgow	23,807,900	19,994,901	3,812,999	51,009,491	54,822,490
Town of Oxford	2,851,221	2,603,541	247,680	7,402,120	7,649,800
Town of Pictou	8,463,495	6,187,101	2,276,394	20,788,808	23,065,202
Town of Port Hawkesbury	11,792,941	8,242,498	3,550,443	31,344,181	34,894,624
Town of Shelburne	6,208,381	4,635,955	1,572,426	9,349,834	10,922,260
Town of Stellarton	9,945,631	9,108,579	837,052	32,675,896	33,512,948
Town of Stewiacke	2,705,754	2,337,103	368,651	9,467,421	9,836,072
Town of Trenton	4,151,225	4,475,295	- 324,070	11,612,771	11,288,701
Town of Truro	31,026,618	31,682,555	- 655,937	87,367,399	86,711,462
Town of Westville	5,060,165	4,867,616	192,549	9,554,877	9,747,426
Town of Windsor	8,999,390	8,485,282	514,108	30,022,711	30,536,819
Town of Wolfville	10,268,964	9,346,389	922,575	25,864,646	26,787,221
Town of Yarmouth	19,747,587	18,855,086	892,501	72,719,291	73,611,792
Towns - Total	277,757,047	253,030,772	24,726,276	738,138,760	762,871,022
Overall - Total	1,807,055,360	1,694,348,108	112,707,252	3,984,735,397	4,055,898,002

Note 1 - This includes remeasurement gains and losses.

Municipal Statistics Annual Report

3.5 Consolidated Financial Position

3.5.1 Consolidated Financial Assets by Regional and Rural Municipalities

Fiscal Year 2018-2019

Financial Assets	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	-	2,979,010	15,188,770	19,011,798	-	-	-	-	-	37,179,578
Halifax Regional Municipality	315,624,000	-	24,495,000	46,021,000	57,316,000	83,000	39,436,000	183,798,000	-	666,773,000
Region of Queens Municipality	16,079,807	561,150	977,073	1,369,960	-	-	307,247	-	-	19,295,237
Municipality of the County of Annapolis	9,096,924	-	890,367	1,707,289	-	-	471,267	-	-	12,165,847
Municipality of the County of Antigonish	14,875,851	198,583	641,429	395,270	-	1,481,581	-	-	-	17,592,714
Municipality of the District of Argyle	8,182,417	312,012	327,753	621,625	73,588	154,749	299,119	-	3,279	9,974,542
Municipality of the District of Barrington	4,090,141	121,622	751,965	1,075,227	-	-	-	-	-	6,038,955
Municipality of the District of Chester	12,343,543	10,695,984	1,174,013	1,357,503	-	-	45,996	-	-	25,617,039
Municipality of the District of Clare	5,650,330	307,830	424,220	530,652	30,000	-	-	-	-	6,943,032
Municipality of the County of Colchester	19,896,066	476,257	3,027,139	4,950,438	118,800	1,400,000	492,139	-	-	30,360,839
Municipality of the County of Cumberland	4,076,030	10,959,422	2,168,081	12,160,651	44,867	-	-	-	-	29,409,051
Municipality of the District of Digby	4,973,632	621,937	670,571	70,773	-	-	322,263	-	532,100	7,191,276
Municipality of the District of East Hants	26,460,603	3,278,297	1,887,252	2,391,265	-	-	324,765	-	-	34,342,182
Municipality of the District of Guysborough	22,078,304	-	276,852	2,649,034	-	1,137,716	-	-	-	26,141,906
Municipality of the County of Inverness	17,077,447	2,767,628	1,179,741	2,841,838	-	-	-	-	751,956	24,618,610
Municipality of the County of Kings	36,085,200	1,498,500	1,704,800	5,356,600	-	432,800	103,400	167,500	-	45,348,800
Municipality of the District of Lunenburg	22,946,743	5,231,012	1,788,356	2,112,252	-	-	-	3,528,630	-	35,606,993
Municipality of the County of Pictou	5,200,997	923,807	1,065,716	2,016,159	-	-	-	-	-	9,206,679
Municipality of the County of Richmond	8,164,419	649,863	1,640,599	1,445,068	-	-	-	-	-	11,899,949
Municipality of the District of Shelburne	6,169,668	511,184	233,405	136,696	-	-	62,054	-	-	7,113,007
Municipality of the District of St. Mary's	1,732,452	173,666	229,505	409,499	-	-	-	-	-	2,545,122
Municipality of the County of Victoria	7,717,557	1,981,465	1,250,042	725,943	-	7,941	-	-	-	11,682,948
Municipality of the District of West Hants	10,340,363	595,804	1,846,902	2,372,349	144,713	-	-	152,558	-	15,452,689
Municipality of the District of Yarmouth	11,904,306	120,125	693,150	914,601	-	154,735	-	-	-	13,786,917
Regional & Rural - Total	590,766,800	44,965,158	64,532,701	112,643,490	57,727,968	4,852,522	41,864,250	187,646,688	1,287,335	1,106,286,912

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

Fiscal Year 2018-2019

Liabilities and Net Financial Assets (Net Debt)	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	14,163,030	-	22,615,077	1,220,229	-	84,240,850	-	60,090,508	182,329,694	-145,150,116
Halifax Regional Municipality	-	-	107,522,000	69,655,000	-	210,534,600	4,580,764	64,247,636	456,540,000	210,233,000
Region of Queens Municipality	-	-	1,081,565	391,369	982,613	2,936,624	-	2,819,915	8,212,086	11,083,151
Municipality of the County of Annapolis	1,932,475	-	2,260,979	-	165,305	3,167,617	-	3,288,640	10,815,016	1,350,831
Municipality of the County of Antigonish	-	-	1,424,151	-	-	3,220,867	-	742,809	5,387,827	12,204,887
Municipality of the District of Argyle	-	-	672,045	1,565,007	-	376,728	-	317,675	2,931,455	7,043,087
Municipality of the District of Barrington	-	-	404,707	207,422	-	1,166,124	-	148,711	1,926,964	4,111,991
Municipality of the District of Chester	-	-	2,700,176	830,614	-	9,054,818	-	5,950,740	18,536,348	7,080,691
Municipality of the District of Clare	-	-	551,031	1,059,330	-	2,360,353	-	564,932	4,535,646	2,407,386
Municipality of the County of Colchester	-	-	3,663,045	1,603,273	-	19,763,786	-	13,907,675	38,937,779	-8,576,940
Municipality of the County of Cumberland	8,446,139	-	3,834,648	3,489,182	-	19,720,874	3,016,469	1,420,757	39,928,069	-10,519,018
Municipality of the District of Digby	-	-	458,996	1,230,735	-	1,102,000	-	621,937	3,413,668	3,777,608
Municipality of the District of East Hants	-	-	3,243,155	1,912,930	-	27,468,974	-	6,325,106	38,950,165	-4,607,983
Municipality of the District of Guysborough	-	-	4,241,940	525,506	-	10,580,190	-	4,398,753	19,746,389	6,395,517
Municipality of the County of Inverness	-	-	5,443,276	4,834,084	-	1,440,000	33,629,342	6,933,073	52,279,775	-27,661,165
Municipality of the County of Kings	-	-	9,385,400	4,576,000	-	4,752,485	162,390	4,466,825	23,343,100	22,005,700
Municipality of the District of Lunenburg	-	-	1,789,987	656,431	-	3,864,695	-	4,604,949	10,916,062	24,690,931
Municipality of the County of Pictou	-	-	1,601,946	371,698	-	-	-	-	1,973,644	7,233,035
Municipality of the County of Richmond	-	-	3,009,186	2,508,904	552,860	920,961	8,084,335	1,502,182	16,578,428	-4,678,479
Municipality of the District of Shelburne	-	-	525,351	166,125	-	72,897	-	511,184	1,275,557	5,837,450
Municipality of the District of St. Mary's	-	-	201,421	22,068	-	956,879	-	173,666	1,354,034	1,191,088
Municipality of the County of Victoria	100,000	-	2,476,347	3,370,627	-	-	21,870,091	894,700	28,711,765	-17,028,817
Municipality of the District of West Hants	-	-	2,224,486	4,888,057	-	8,581,083	-	894,096	16,587,722	-1,135,033
Municipality of the District of Yarmouth	-	-	1,351,295	2,527,532	-	2,492,500	-	888,689	7,260,016	6,526,901
Regional & Rural - Total	24,641,644	0	182,682,210	107,612,123	1,700,778	418,775,905	71,343,391	185,715,158	992,471,209	113,815,703

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3.5.3 Consolidated Non Financial Assets and Accumulated Surplus by Regional and Rural Municipalities

Fiscal Year 2018-2019

Non-Financial Assets and Accumulated Surplus	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	664,970,702	- 253,057,318	994,672	1,117,316	2,067,200	416,092,572	270,942,456
Halifax Regional Municipality	3,696,108,000	- 1,844,554,000	6,193,096	7,711,904	-	1,865,459,000	2,075,692,000
Region of Queens Municipality	87,700,599	- 29,367,887	214,090	171,646	-	58,718,448	69,801,599
Municipality of the County of Annapolis	56,803,534	- 20,979,834	158,175	-	1	35,981,876	37,332,707
Municipality of the County of Antigonish	35,354,894	- 13,372,199	19,866	89,454	-	22,092,015	34,296,902
Municipality of the District of Argyle	22,409,732	- 8,744,342	23,552	-	-	13,688,942	20,732,029
Municipality of the District of Barrington	20,753,432	- 9,486,888	52,872	10,075	5	11,329,496	15,441,487
Municipality of the District of Chester	62,057,031	- 37,274,042	173,140	34,154	-	24,990,283	32,070,974
Municipality of the District of Clare	22,238,510	- 9,867,555	-	-	-	12,370,955	14,778,341
Municipality of the County of Colchester	205,969,868	- 101,102,858	339,563	87,763	4,360,394	109,654,730	101,077,790
Municipality of the County of Cumberland	139,044,756	- 27,876,546	282,330	389,580	-	111,840,120	101,321,103
Municipality of the District of Digby	18,665,747	- 6,699,352	-	-	- 2	11,966,393	15,744,001
Municipality of the District of East Hants	123,281,895	- 38,044,930	512,311	4,565	-	85,753,841	81,145,858
Municipality of the District of Guysborough	90,151,896	- 34,702,119	263,208	59,869	-	55,772,854	62,168,371
Municipality of the County of Inverness	86,082,912	- 28,293,665	26,339	202,799	141,491	58,159,876	30,498,711
Municipality of the County of Kings	118,470,500	- 59,272,500	672,400	182,900	-	60,053,300	82,059,000
Municipality of the District of Lunenburg	52,904,314	- 12,282,533	15,813	-	- 2	40,637,592	65,328,523
Municipality of the County of Pictou	70,918,620	- 19,035,328	3,195	-	193,340	52,079,827	59,312,862
Municipality of the County of Richmond	50,499,062	- 19,515,199	183,293	511,461	- 4	31,678,613	27,000,134
Municipality of the District of Shelburne	8,670,665	- 4,394,357	146,778	-	4,152	4,427,238	10,264,688
Municipality of the District of St. Mary's	8,681,022	- 2,763,478	16,333	15,570	-	5,949,447	7,140,535
Municipality of the County of Victoria	43,928,495	- 14,879,388	31,701	71,964	-	29,152,772	12,123,955
Municipality of the District of West Hants	54,712,828	- 17,557,826	94,735	74,580	-	37,324,317	36,189,284
Municipality of the District of Yarmouth	41,361,003	- 17,405,901	91,316	6,714	- 16,363	24,036,769	30,563,670
Regional & Rural - Total	5,781,740,017	-2,630,530,045	10,508,778	10,742,314	6,750,212	3,179,211,276	3,293,026,980

Municipal Statistics Annual Report

3.5.4 Consolidated Financial Assets by Town

Fiscal Year 2018-2019

Financial Assets	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	8,673,879	25,860	284,456	1,314,476	-	-	-	-	-	10,298,671
Town of Annapolis Royal	1,907,962	-	40,758	354,924	-	-	-	-	-	2,303,644
Town of Antigonish	7,263,333	-	433,340	3,764,290	-	-	-	-	-	11,460,963
Town of Berwick	1,682,199	-	125,910	2,188,632	-	-	-	-	34,270	4,031,011
Town of Bridgewater	7,054,140	-	1,251,521	988,208	2,271,750	-	-	17,216,045	31,837	28,813,501
Town of Clark's Harbour	507,088	10,222	65,489	23,355	-	-	-	-	-	606,154
Town of Digby	2,993,985	17,260	363,381	166,518	-	-	-	-	-	3,541,144
Town of Kentville	4,261,539	-	241,546	1,799,508	-	13,121,662	-	-	145,082	19,569,337
Town of Lockeport	323,086	92,885	110,194	40,897	-	-	-	-	-	567,062
Town of Lunenburg	4,389,399	-	396,417	2,167,806	-	-	15,000	-	-	6,968,622
Town of Mahone Bay	3,422,405	-	128,407	660,742	-	-	-	237,018	-	4,448,572
Town of Middleton	1,460,733	16,992	69,817	270,347	-	-	-	-	-	1,817,889
Town of Mulgrave	2,299,325	-	115,410	127,329	-	-	-	-	-	2,542,064
Town of New Glasgow	4,885,400	312	1,590,016	1,541,100	-	-	-	-	-	8,016,828
Town of Oxford	715,305	-	70,140	314,744	-	-	-	-	-	1,100,189
Town of Pictou	1,330,006	-	748,919	656,488	-	-	-	-	1,010,708	3,746,121
Town of Port Hawkesbury	5,927,933	-	354,017	1,483,366	-	-	-	-	-	7,765,316
Town of Shelburne	1,283,518	22,994	242,443	732,325	-	10,944	-	-	-	2,292,224
Town of Stellarton	7,413,871	-	230,382	509,171	-	-	-	-	-	8,153,424
Town of Stewiacke	1,783,385	-	112,299	174,819	-	-	-	-	-	2,070,503
Town of Trenton	879,015	-	238,653	232,350	-	-	-	-	-	1,350,018
Town of Truro	5,222,484	3,414,330	1,462,646	2,528,710	716,616	-	82,500	-	-	13,427,286
Town of Westville	1,379,068	45,313	257,249	262,640	-	-	-	-	-	1,944,270
Town of Windsor	6,918,477	2,100	402,312	553,474	-	-	-	-	48,702	7,925,065
Town of Wolfville	6,379,742	-	444,048	415,670	-	-	-	-	-	7,239,460
Town of Yarmouth	7,875,247	36,383	1,072,644	1,326,488	105,477	154,750	-	-	862,219	11,433,208
Towns - Total	98,232,524	3,684,651	10,852,414	24,598,377	3,093,843	13,287,356	97,500	17,453,063	2,132,818	173,432,546
Overall - Total	688,999,324	48,649,809	75,385,115	137,241,867	60,821,811	18,139,878	41,961,750	205,099,751	3,420,153	1,279,719,458

Municipal Statistics Annual Report

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

Fiscal Year 2018-2019

Liabilities and Net Financial Assets (Net Debt)	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	-	-	1,136,433	2,264,878	-	8,846,709	-	2,061,146	14,309,166	-4,010,495
Town of Annapolis Royal	-	-	245,637	-	135,625	-	-	4	381,258	1,922,386
Town of Antigonish	-	86,481	3,725,683	678,485	-	35,811,361	-	-	40,302,010	-28,841,047
Town of Berwick	1,138,052	-	1,747,795	8,886	-	17,497,311	-	-	20,392,044	-16,361,033
Town of Bridgewater	-	-	2,798,631	1,416,910	-	4,531,879	1,991,175	2,844,190	13,582,785	15,230,716
Town of Clark's Harbour	-	-	198,521	5,363	-	154,000	10,500	10,222	378,606	227,548
Town of Digby	-	-	538,684	20,384	-	1,298,283	-	77,960	1,935,311	1,605,833
Town of Kentville	-	1,007,367	2,110,596	339,730	-	6,884,020	-	12,043	10,353,756	9,215,581
Town of Lockeport	-	-	179,024	6,904	-	337,054	-	115,846	638,828	-71,766
Town of Lunenburg	-	847,114	1,960,765	277,065	-	3,822,727	-	163,820	7,071,491	-102,869
Town of Mahone Bay	-	66,000	677,092	98,926	-	-	6,584,888	-	7,426,906	-2,978,334
Town of Middleton	-	4,950	318,714	12,168	-	1,840,753	-	225,531	2,402,116	-584,227
Town of Mulgrave	-	-	190,798	34,791	-	1,769,001	16,524	-	2,011,114	530,950
Town of New Glasgow	327,900	-	2,412,300	205,100	-	10,233,524	1,026,024	-	14,204,848	-6,188,020
Town of Oxford	-	419,617	106,429	-	-	1,687,900	92,080	-	2,306,026	-1,205,837
Town of Pictou	-	2,042,112	1,191,465	112,791	-	2,973,884	-	1,405,333	7,725,585	-3,979,464
Town of Port Hawkesbury	-	-	373,422	356,217	-	3,263,365	-	2,825,409	6,818,413	946,903
Town of Shelburne	882,193	230,277	1,008,849	77,787	-	2,475,940	-	2,444,124	7,119,170	-4,826,946
Town of Stellarton	-	-	1,139,050	102,978	-	9,150,404	-	-	10,392,432	-2,239,008
Town of Stewiacke	-	-	264,049	53,740	-	1,428,170	-	11,000	1,756,959	313,544
Town of Trenton	-	-	485,613	132,114	-	3,402,716	-	8,793	4,029,236	-2,679,218
Town of Truro	-	-	2,777,745	1,136,478	-	19,883,298	10,138	3,227,127	27,034,786	-13,607,500
Town of Westville	-	-	502,807	107,973	-	1,516,045	183,398	45,313	2,355,536	-411,266
Town of Windsor	-	216,239	790,390	82,038	-	7,832,031	-	234,336	9,155,034	-1,229,969
Town of Wolfville	42,011	-	602,128	336,554	-	6,037,995	-	-	7,018,688	220,772
Town of Yarmouth	-	-	1,528,395	1,798,520	-	1,366,667	-	742,103	5,435,685	5,997,523
Towns - Total	2,390,156	4,920,157	29,011,015	9,666,780	135,625	154,045,037	9,914,727	16,454,292	226,537,789	-53,105,243
Overall - Total	27,031,800	4,920,157	211,693,225	117,278,903	1,836,403	572,820,942	81,258,118	202,169,450	1,219,008,998	60,710,460

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3.5.6 Consolidated Non Financial Assets and Accumulated Surplus by Town

Fiscal Year 2018-2019

Non-Financial Assets and Accumulated Surplus	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	104,072,452	- 38,259,169	62,349	104,434	-	65,980,066	61,969,571
Town of Annapolis Royal	14,400,822	- 6,375,024	8,956	26,834	-	8,061,588	9,983,974
Town of Antigonish	82,442,988	- 26,422,514	2	665,476	-	56,685,952	27,844,905
Town of Berwick	43,541,041	- 15,182,075	31,628	88,649	253,863	28,733,106	12,372,073
Town of Bridgewater	142,077,443	- 65,076,549	98,158	373,740	-	77,472,792	92,703,508
Town of Clark's Harbour	5,682,847	- 3,419,077	3,435	9,839	11,487	2,288,531	2,516,079
Town of Digby	27,572,724	- 13,863,097	24,119	8,182	-	13,741,928	15,347,761
Town of Kentville	70,846,098	- 28,391,922	95,335	-	-	42,549,511	51,765,092
Town of Lockeport	6,854,473	- 4,592,540	12,616	-	-	2,274,549	2,202,783
Town of Lunenburg	61,117,514	- 23,623,091	279,263	172,367	- 1,701	37,944,352	37,841,483
Town of Mahone Bay	27,396,343	- 9,293,812	99,694	73,992	-	18,276,217	15,297,883
Town of Middleton	21,951,976	- 10,052,698	21,900	-	-	11,921,178	11,336,951
Town of Mulgrave	13,823,759	- 6,080,372	16,579	-	11,226	7,771,192	8,302,142
Town of New Glasgow	101,742,500	- 41,431,165	153,700	334,800	210,675	61,010,510	54,822,490
Town of Oxford	15,528,140	- 6,876,810	29,776	29,037	145,494	8,855,637	7,649,800
Town of Pictou	42,619,125	- 15,693,056	-	118,597	-	27,044,666	23,065,202
Town of Port Hawkesbury	61,395,335	- 27,554,132	10,383	96,135	-	33,947,721	34,894,624
Town of Shelburne	26,825,367	- 11,207,818	29,584	102,073	-	15,749,206	10,922,260
Town of Stellarton	59,178,927	- 25,496,202	27,148	2,366,317	- 324,234	35,751,956	33,512,948
Town of Stewiacke	15,088,762	- 5,566,234	-	-	-	9,522,528	9,836,072
Town of Trenton	26,297,413	- 12,423,379	18,128	11,840	63,917	13,967,919	11,288,701
Town of Truro	163,963,416	- 64,134,095	319,487	170,154	-	100,318,962	86,711,462
Town of Westville	19,561,942	- 9,412,442	-	9,192	-	10,158,692	9,747,426
Town of Windsor	45,632,689	- 14,392,673	8,758	84,219	433,795	31,766,788	30,536,819
Town of Wolfville	45,579,951	- 19,096,722	60,087	23,133	-	26,566,449	26,787,221
Town of Yarmouth	110,523,245	- 43,349,237	419,486	20,773	2	67,614,269	73,611,792
Towns - Total	1,355,717,292	-547,265,905	1,830,571	4,889,783	804,524	815,976,265	762,871,022
Overall - Total	7,137,457,309	-3,177,795,950	12,339,349	15,632,097	7,554,736	3,995,187,541	4,055,898,002

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3.6 Consolidated Tangible Capital Assets

3.6.1 Consolidated Tangible Capital Assets by Regional and Rural Municipality

Municipality Name	Gross Cost as at March 31, 2018	Additions	Disposals / Write-Downs (Negative)	Gross Cost as at March 31, 2019	Accumulated Amortization as at March 31, 2018	Annual Amortization	Adjustments / Disposals	Accumulated Amortization as at March 31, 2019	Net Book Value as at March 31, 2019
Cape Breton Regional Municipality	641,350,491	23,638,153	- 17,942	664,970,702	233,860,785	19,213,860	- 17,327	253,057,318	411,913,384
Halifax Regional Municipality	3,589,977,000	129,553,000	- 23,422,000	3,696,108,000	1,725,436,000	141,855,000	- 22,737,000	1,844,554,000	1,851,554,000
Region of Queens Municipality	86,031,824	1,734,985	- 66,210	87,700,599	27,386,625	2,032,172	- 50,910	29,367,887	58,332,712
Municipality of the County of Annapolis	53,578,410	3,225,124	-	56,803,534	19,669,095	1,315,901	- 5,162	20,979,834	35,823,700
Municipality of the County of Antigonish	34,684,927	685,771	- 15,804	35,354,894	12,596,090	791,913	- 15,804	13,372,199	21,982,695
Municipality of the District of Argyle	21,663,172	791,563	- 45,003	22,409,732	8,240,426	522,586	- 18,670	8,744,342	13,665,390
Municipality of the District of Barrington	20,232,292	569,469	- 48,329	20,753,432	8,947,174	588,043	- 48,329	9,486,888	11,266,544
Municipality of the District of Chester	60,640,632	1,527,017	- 110,618	62,057,031	34,934,860	2,425,600	- 86,418	37,274,042	24,782,989
Municipality of the District of Clare	20,847,388	1,625,774	- 234,652	22,238,510	9,522,453	454,607	- 109,505	9,867,555	12,370,955
Municipality of the County of Colchester	201,239,194	4,835,448	- 104,774	205,969,868	94,304,897	6,902,735	- 104,774	101,102,858	104,867,010
Municipality of the County of Cumberland	127,748,005	27,935,833	- 16,639,082	139,044,756	24,658,532	3,264,687	- 46,673	27,876,546	111,168,210
Municipality of the District of Digby	18,490,895	207,691	- 32,839	18,665,747	6,174,019	558,172	- 32,839	6,699,352	11,966,395
Municipality of the District of East Hants	114,004,332	14,785,152	- 5,507,589	123,281,895	35,320,472	2,841,802	- 117,344	38,044,930	85,236,965
Municipality of the District of Guysborough	83,649,811	17,967,794	- 11,465,709	90,151,896	31,172,709	3,545,966	- 16,556	34,702,119	55,449,777
Municipality of the County of Inverness	83,128,880	2,954,032	-	86,082,912	25,648,003	2,645,662	-	28,293,665	57,789,247
Municipality of the County of Kings	121,202,500	8,742,200	- 11,474,200	118,470,500	60,308,700	3,712,900	- 4,749,100	59,272,500	59,198,000
Municipality of the District of Lunenburg	50,290,513	3,148,113	- 534,312	52,904,314	10,941,758	1,461,063	- 120,288	12,282,533	40,621,781
Municipality of the County of Pictou	66,482,486	4,595,175	- 159,041	70,918,620	17,219,579	1,815,749	-	19,035,328	51,883,292
Municipality of the County of Richmond	47,624,419	3,476,083	- 601,440	50,499,062	18,410,532	1,104,667	-	19,515,199	30,983,863
Municipality of the District of Shelburne	8,735,932	99,893	- 165,160	8,670,665	4,086,481	307,876	-	4,394,357	4,276,308
Municipality of the District of St. Mary's	8,344,442	760,988	- 424,408	8,681,022	2,668,611	200,126	- 105,259	2,763,478	5,917,544
Municipality of the County of Victoria	43,106,968	821,527	-	43,928,495	13,618,978	1,260,410	-	14,879,388	29,049,107
Municipality of the District of West Hants	52,695,145	2,194,879	- 177,196	54,712,828	15,586,879	2,034,654	- 63,707	17,557,826	37,155,002
Municipality of the District of Yarmouth	41,141,481	1,142,943	- 923,421	41,361,003	16,974,970	1,266,357	- 835,426	17,405,901	23,955,102
Regional and Rural Municipality Total	5,596,891,139	257,018,607	- 72,169,729	5,781,740,017	2,457,688,628	202,122,508	- 29,281,091	2,630,530,045	3,151,209,972

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3.6.2 Consolidated Tangible Capital Assets by Town

Municipality Name	Gross Cost as at March 31, 2018	Additions	Disposals / Write-Downs (Negative)	Gross Cost as at March 31, 2019	Accumulated Amortization as at March 31, 2018	Annual Amortization	Adjustments / Disposals	Accumulated Amortization as at March 31, 2019	Net Book Value as at March 31, 2019
Town of Amherst	100,870,633	4,331,801	- 1,129,982	104,072,452	36,361,502	2,545,995	- 648,328	38,259,169	65,813,283
Town of Annapolis Royal	13,408,226	1,046,359	- 53,763	14,400,822	6,051,524	371,887	- 48,387	6,375,024	8,025,798
Town of Antigonish	80,689,508	2,046,544	- 293,064	82,442,988	24,020,938	2,694,640	- 293,064	26,422,514	56,020,474
Town of Berwick	41,886,559	1,735,135	- 80,653	43,541,041	13,801,258	1,461,470	- 80,653	15,182,075	28,358,966
Town of Bridgewater	138,420,643	4,354,224	- 697,424	142,077,443	61,787,208	3,768,580	- 479,239	65,076,549	77,000,894
Town of Clark's Harbour	5,675,540	123,829	- 116,522	5,682,847	3,353,024	182,575	- 116,522	3,419,077	2,263,770
Town of Digby	27,099,474	590,480	- 117,230	27,572,724	13,201,433	778,895	- 117,231	13,863,097	13,709,627
Town of Kentville	68,797,706	2,602,633	- 554,241	70,846,098	26,686,746	1,956,747	- 251,571	28,391,922	42,454,176
Town of Lockeport	6,724,811	151,649	- 21,987	6,854,473	4,389,188	225,339	- 21,987	4,592,540	2,261,933
Town of Lunenburg	59,294,326	2,537,905	- 714,717	61,117,514	22,260,497	1,713,744	- 351,150	23,623,091	37,494,423
Town of Mahone Bay	27,146,304	250,039	-	27,396,343	8,465,530	828,282	-	9,293,812	18,102,531
Town of Middleton	21,425,097	613,076	- 86,197	21,951,976	9,490,243	613,173	- 50,718	10,052,698	11,899,278
Town of Mulgrave	13,774,737	160,840	- 111,818	13,823,759	5,882,114	287,164	- 88,906	6,080,372	7,743,387
Town of New Glasgow	98,012,300	4,269,700	- 539,500	101,742,500	39,064,565	2,604,500	- 237,900	41,431,165	60,311,335
Town of Oxford	15,281,072	247,068	-	15,528,140	6,486,362	390,448	-	6,876,810	8,651,330
Town of Pictou	38,028,426	4,609,212	- 18,513	42,619,125	14,606,179	1,086,877	-	15,693,056	26,926,069
Town of Port Hawkesbury	56,541,039	4,854,296	-	61,395,335	25,994,342	1,559,790	-	27,554,132	33,841,203
Town of Shelburne	23,894,503	3,596,565	- 665,701	26,825,367	10,540,379	841,631	- 174,192	11,207,818	15,617,549
Town of Stellarton	58,042,674	2,600,749	- 1,464,496	59,178,927	25,108,933	1,779,051	- 1,391,782	25,496,202	33,682,725
Town of Stewiacke	14,639,462	734,829	- 285,529	15,088,762	5,216,557	413,997	- 64,320	5,566,234	9,522,528
Town of Trenton	25,950,651	455,448	- 108,686	26,297,413	11,822,732	709,333	- 108,686	12,423,379	13,874,034
Town of Truro	163,549,593	1,758,524	- 1,344,701	163,963,416	60,324,316	4,643,841	- 834,062	64,134,095	99,829,321
Town of Westville	19,596,342	32,436	- 66,836	19,561,942	8,985,851	493,427	- 66,836	9,412,442	10,149,500
Town of Windsor	44,504,558	1,495,059	- 366,928	45,632,689	13,289,376	1,460,637	- 357,340	14,392,673	31,240,016
Town of Wolfville	44,021,821	1,682,511	- 124,381	45,579,951	17,882,224	1,336,372	- 121,874	19,096,722	26,483,229
Town of Yarmouth	108,294,329	2,427,086	- 198,170	110,523,245	40,399,572	3,131,502	- 181,837	43,349,237	67,174,008
Town Total	1,315,570,334	49,307,997	-9,161,039	1,355,717,292	515,472,593	37,879,897	-6,086,585	547,265,905	808,451,387
Overall - Total	6,912,461,473	306,326,604	-81,330,768	7,137,457,309	2,973,161,221	240,002,405	-35,367,676	3,177,795,950	3,959,661,359

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

Municipality	General				Water				Electric				Other Municipal Reporting Entities				Total
	Cost	Accumulated Amortization	Net Book Value	Additions	Cost	Accumulated Amortization	Net Book Value	Additions	Cost	Accumulated	Net Book Value	Additions	Cost	Accumulated Amortization	Net Book Value	Additions	Net Book Value
Cape Breton Regional Municipality	481,852,801	193,395,831	288,456,970	19,830,255	172,600,252	54,183,958	118,416,294	3,359,368	-	-	-	-	10,517,649	5,477,529	5,040,120	448,530	411,913,384
Halifax Regional Municipality	3,696,108,000	1,844,554,000	1,851,554,000	129,553,000	-	-	-	-	-	-	-	-	-	-	-	-	1,851,554,000
Region of Queens Municipality	79,685,875	26,974,047	52,711,828	1,371,234	8,014,724	2,393,840	5,620,884	363,751	-	-	-	-	-	-	-	-	58,332,712
Municipality of the County of Annapolis	39,807,209	17,697,143	22,110,066	2,569,121	16,996,325	3,282,691	13,713,634	656,003	-	-	-	-	-	-	-	-	35,823,700
Municipality of the County of Antigonish	27,130,180	11,561,328	15,568,852	601,110	8,224,714	1,810,871	6,413,843	84,661	-	-	-	-	-	-	-	-	21,982,695
Municipality of the District of Argyle	16,365,688	5,673,694	10,691,994	741,436	-	-	-	-	-	-	-	-	6,044,044	3,070,648	2,973,396	50,127	13,665,390
Municipality of the District of Barrington	20,753,432	9,486,888	11,266,544	569,469	-	-	-	-	-	-	-	-	-	-	-	-	11,266,544
Municipality of the District of Chester	62,057,031	37,274,042	24,782,989	1,527,017	-	-	-	-	-	-	-	-	-	-	-	-	24,782,989
Municipality of the District of Clare	22,238,510	9,867,555	12,370,955	1,625,774	-	-	-	-	-	-	-	-	-	-	-	-	12,370,955
Municipality of the County of Colchester	195,930,957	95,035,100	100,895,857	3,959,860	10,038,911	6,067,758	3,971,153	875,588	-	-	-	-	-	-	-	-	104,867,010
Municipality of the County of Cumberland	77,258,920	19,499,355	57,759,565	7,700,697	33,484,157	896,508	32,587,649	19,155,732	-	-	-	-	28,301,680	7,480,683	20,820,997	1,079,405	111,168,211
Municipality of the District of Digby	18,665,747	6,699,352	11,966,395	207,691	-	-	-	-	-	-	-	-	-	-	-	-	11,966,395
Municipality of the District of East Hants	89,460,088	32,125,450	57,334,638	9,108,955	33,821,807	5,919,480	27,902,327	5,676,197	-	-	-	-	-	-	-	-	85,236,965
Municipality of the District of Guysborough	80,497,914	31,252,246	49,245,668	17,948,106	6,249,487	1,333,999	4,915,488	-	876,203	688,494	187,709	-	2,528,292	1,427,380	1,100,912	19,688	55,449,777
Municipality of the County of Inverness	37,135,056	16,414,842	20,720,214	2,954,032	6,700,854	1,557,468	5,143,386	-	-	-	-	-	42,247,002	10,321,355	31,925,647	-	57,789,247
Municipality of the County of Kings	87,655,500	42,061,800	45,593,700	7,900,400	8,776,000	1,657,600	7,118,400	137,100	-	-	-	-	22,039,000	15,553,100	6,485,900	704,700	59,198,000
Municipality of the District of Lunenburg	34,575,964	9,458,739	25,117,225	3,116,525	-	-	-	-	-	-	-	-	18,328,350	2,823,794	15,504,556	31,588	40,621,781
Municipality of the County of Pictou	65,499,045	18,445,218	47,053,827	3,177,415	5,419,575	590,110	4,829,465	1,417,760	-	-	-	-	-	-	-	-	51,883,292
Municipality of the County of Richmond	23,635,378	9,539,096	14,096,282	1,402,915	11,488,331	2,027,975	9,460,356	2,058,690	-	-	-	-	15,375,353	7,948,128	7,427,225	14,478	30,983,863
Municipality of the District of Shelburne	8,670,665	4,394,357	4,276,308	99,893	-	-	-	-	-	-	-	-	-	-	-	-	4,276,308
Municipality of the District of St. Mary's	5,896,599	2,495,257	3,401,342	-	2,784,423	268,221	2,516,202	760,988	-	-	-	-	-	-	-	-	5,917,544
Municipality of the County of Victoria	7,670,983	2,617,742	5,053,241	565,101	5,762,491	1,707,866	4,054,625	178,010	-	-	-	-	30,495,021	10,553,780	19,941,241	78,416	29,049,107
Municipality of the District of West Hants	41,272,243	13,944,282	27,327,961	1,408,937	13,440,585	3,613,544	9,827,041	785,942	-	-	-	-	-	-	-	-	37,155,002
Municipality of the District of Yarmouth	28,062,819	10,775,487	17,287,332	937,666	-	-	-	-	-	-	-	-	13,298,184	6,630,414	6,667,770	205,277	23,955,102
Regional & Rural - Total	5,247,886,604	2,471,242,851	2,776,643,753	218,876,609	343,802,636	87,311,889	256,490,747	35,509,790	876,203	688,494	187,709	-	189,174,575	71,286,811	117,887,764	2,632,209	3,151,209,973

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3.6.4 Consolidated Tangible Capital Assets by Fund by Town

Municipality	General				Water				Electric				Other Municipal Reporting Entities				Total Net Book Value
	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	78,285,016	31,690,771	46,594,245	1,788,465	22,853,339	5,750,433	17,102,906	1,953,073	-	-	-	-	2,934,097	817,965	2,116,132	590,263	65,813,283
Town of Annapolis Royal	11,047,149	5,362,163	5,684,986	1,046,359	3,353,673	1,012,861	2,340,812	-	-	-	-	-	-	-	-	-	8,025,798
Town of Antigonish	30,098,341	13,414,396	16,683,945	1,395,292	12,558,863	5,133,414	7,425,449	355,576	7,403,508	4,541,207	2,862,301	142,728	32,382,276	3,333,497	29,048,779	152,948	56,020,474
Town of Berwick	20,942,002	9,452,702	11,489,300	1,004,267	-	-	-	-	8,720,921	4,300,731	4,420,190	665,318	13,878,118	1,428,642	12,449,476	65,550	28,358,966
Town of Bridgewater	123,749,094	62,252,756	61,496,338	4,322,636	-	-	-	-	-	-	-	-	18,328,349	2,823,793	15,504,556	31,588	77,000,894
Town of Clark's Harbour	5,682,847	3,419,077	2,263,770	123,829	-	-	-	-	-	-	-	-	-	-	-	-	2,263,770
Town of Digby	19,384,851	10,298,580	9,086,271	549,567	8,187,873	3,564,517	4,623,356	40,913	-	-	-	-	-	-	-	-	13,709,627
Town of Kentville	52,294,903	21,779,938	30,514,965	2,169,953	18,551,195	6,611,984	11,939,211	432,680	-	-	-	-	-	-	-	-	42,454,176
Town of Lockeport	6,854,473	4,592,540	2,261,933	151,649	-	-	-	-	-	-	-	-	-	-	-	-	2,261,933
Town of Lunenburg	40,102,934	16,582,926	23,520,008	2,339,980	14,280,771	3,142,118	11,138,653	27,824	6,733,809	3,898,047	2,835,762	170,101	-	-	-	-	37,494,423
Town of Mahone Bay	15,182,277	7,258,119	7,924,158	118,342	5,592,570	969,222	4,623,348	13,107	1,481,451	537,343	944,108	94,312	5,140,045	529,128	4,610,917	24,278	18,102,531
Town of Middleton	17,999,297	8,548,703	9,450,594	566,447	3,952,679	1,503,995	2,448,684	46,629	-	-	-	-	-	-	-	-	11,899,278
Town of Mulgrave	8,305,589	5,547,133	2,758,456	111,132	5,518,170	533,239	4,984,931	49,708	-	-	-	-	-	-	-	-	7,743,387
Town of New Glasgow	65,928,000	31,650,503	34,277,497	2,126,900	35,814,500	9,780,662	26,033,838	2,142,800	-	-	-	-	-	-	-	-	60,311,335
Town of Oxford	11,352,197	5,891,107	5,461,090	121,109	4,175,943	985,703	3,190,240	125,959	-	-	-	-	-	-	-	-	8,651,330
Town of Pictou	30,020,480	13,976,378	16,044,101	1,262,025	12,598,645	1,716,678	10,881,967	3,347,187	-	-	-	-	-	-	-	-	26,926,068
Town of Port Hawkesbury	49,187,951	22,905,090	26,282,861	2,644,399	11,167,361	4,649,042	6,518,319	1,169,874	-	-	-	-	1,040,023	-	1,040,023	1,040,023	33,841,203
Town of Shelburne	18,764,802	9,221,597	9,543,205	3,520,614	6,394,851	1,594,414	4,800,437	13,425	-	-	-	-	1,665,714	391,807	1,273,907	62,526	15,617,549
Town of Stellarton	39,231,181	18,900,590	20,330,591	1,169,293	18,624,785	5,556,593	13,068,192	1,424,683	-	-	-	-	1,322,961	1,039,019	283,942	6,773	33,682,725
Town of Stewiacke	10,792,521	4,702,892	6,089,629	729,972	4,296,241	863,342	3,432,899	4,857	-	-	-	-	-	-	-	-	9,522,528
Town of Trenton	23,799,742	11,176,665	12,623,077	455,448	2,497,671	1,246,714	1,250,957	-	-	-	-	-	-	-	-	-	13,874,034
Town of Truro	135,462,708	54,544,930	80,917,778	1,555,778	28,500,708	9,589,165	18,911,543	202,746	-	-	-	-	-	-	-	-	99,829,321
Town of Westville	15,464,316	7,693,771	7,770,545	32,436	4,097,626	1,718,671	2,378,955	-	-	-	-	-	-	-	-	-	10,149,500
Town of Windsor	34,343,517	11,078,069	23,265,448	1,024,111	11,289,172	3,314,604	7,974,568	470,948	-	-	-	-	-	-	-	-	31,240,016
Town of Wolfville	34,830,637	15,374,257	19,456,380	1,362,729	10,749,314	3,722,465	7,026,849	319,782	-	-	-	-	-	-	-	-	26,483,229
Town of Yarmouth	76,555,675	31,161,596	45,394,079	2,306,848	21,171,403	5,913,328	15,258,075	15,876	-	-	-	-	12,796,167	6,274,313	6,521,854	104,362	67,174,008
Towns - Total	975,662,500	438,477,249	537,185,250	33,999,580	266,227,353	78,873,164	187,354,189	12,157,647	24,339,689	13,277,328	11,062,361	1,072,459	89,487,750	16,638,164	72,849,586	2,078,311	808,451,386
Overall - Total	6,223,549,104	2,909,720,100	3,313,829,003	252,876,189	610,029,989	166,185,053	443,844,936	47,667,437	25,215,892	13,965,822	11,250,070	1,072,459	278,662,325	87,924,975	190,737,350	4,710,520	3,959,661,359

Municipal Statistics Annual Report

3.7 Consolidated Long-Term Debt

3.7.1 Consolidated Long-Term Debt by Regional and Rural Municipality

Municipality Name	Balance as at March 31, 2018	Principal Payment	Balloon Payment	New Debt Issued	Balance as at March 31, 2019	Interest Paid in 2018-19
Cape Breton Regional Municipality	84,811,695	13,545,845	-	12,975,000	84,240,850	2,881,366
Halifax Regional Municipality	225,562,073	41,467,710	-	31,021,001	215,115,364	7,710,220
Region of Queens Municipality	3,671,317	282,080	-	530,000	3,919,237	127,467
Municipality of the County of Annapolis	3,230,333	497,411	-	600,000	3,332,922	113,924
Municipality of the County of Antigonish	3,439,476	218,609	-	-	3,220,867	168,201
Municipality of the District of Argyle	517,885	141,157	-	-	376,728	8,829
Municipality of the District of Barrington	1,345,856	179,732	-	-	1,166,124	32,246
Municipality of the District of Chester	7,554,547	1,437,833	-	2,938,104	9,054,818	259,880
Municipality of the District of Clare	1,961,668	178,333	1,250,000	1,827,018	2,360,353	90,833
Municipality of the County of Colchester	21,942,258	2,178,472	-	-	19,763,786	635,901
Municipality of the County of Cumberland	16,585,653	1,281,310	-	7,433,000	22,737,343	637,146
Municipality of the District of Digby	1,281,000	179,000	-	-	1,102,000	32,243
Municipality of the District of East Hants	24,730,475	2,261,501	-	5,000,000	27,468,974	1,100,127
Municipality of the District of Guysborough	11,533,479	977,670	-	24,381	10,580,190	326,117
Municipality of the County of Inverness	34,914,662	1,552,034	-	1,706,714	35,069,342	1,278,362
Municipality of the County of Kings	8,760,300	4,062,470	110,525	327,570	4,914,875	172,390
Municipality of the District of Lunenburg	4,864,543	999,848	-	-	3,864,695	200,671
Municipality of the County of Pictou	-	-	-	-	-	-
Municipality of the County of Richmond	10,691,845	1,133,689	-	-	9,558,156	444,628
Municipality of the District of Shelburne	35,697	3,595	-	40,795	72,897	895
Municipality of the District of St. Mary's	750,000	125,000	-	331,879	956,879	21,320
Municipality of the County of Victoria	22,814,932	944,841	-	-	21,870,091	1,136,164
Municipality of the District of West Hants	9,237,731	757,753	1,230,000	1,331,105	8,581,083	238,444
Municipality of the District of Yarmouth	2,798,883	306,383	-	-	2,492,500	122,332
Regional and Rural Municipality Total	503,036,308	74,712,276	2,590,525	66,086,567	491,820,074	17,739,706

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3.7.2 Consolidated Long-Term Debt byTown

Municipality Name	Balance as at March 31, 2018	Principal Payment	Balloon Payment	New Debt Issued	Balance as at March 31, 2019	Interest Paid in 2018-19
Town of Amherst	8,785,891	855,859	-	916,677	8,846,709	337,796
Town of Annapolis Royal	152,037	16,412	-	-	135,625	5,684
Town of Antigonish	29,853,407	1,539,046	-	7,497,000	35,811,361	1,102,068
Town of Berwick	14,722,885	753,574	-	3,528,000	17,497,311	424,633
Town of Bridgewater	6,422,194	1,126,140	-	1,227,000	6,523,054	175,558
Town of Clark's Harbour	204,000	39,500	-	-	164,500	8,064
Town of Digby	1,490,334	192,051	-	-	1,298,283	42,564
Town of Kentville	7,356,640	1,236,120	152,500	916,000	6,884,020	213,722
Town of Lockeport	323,284	61,221	-	74,991	337,054	8,966
Town of Lunenburg	3,341,156	428,609	-	910,180	3,822,727	113,806
Town of Mahone Bay	4,843,508	248,620	-	1,990,000	6,584,888	203,449
Town of Middleton	2,068,197	227,444	-	-	1,840,753	59,018
Town of Mulgrave	1,916,905	131,380	-	-	1,785,525	48,682
Town of New Glasgow	11,820,344	2,062,507	-	1,501,711	11,259,548	379,691
Town of Oxford	2,038,959	357,979	-	99,000	1,779,980	42,090
Town of Pictou	2,862,640	303,173	-	414,417	2,973,884	146,303
Town of Port Hawkesbury	3,794,230	530,865	262,500	262,500	3,263,365	177,189
Town of Shelburne	2,459,125	208,308	-	225,123	2,475,940	77,507
Town of Stellarton	8,694,965	634,561	-	1,090,000	9,150,404	406,418
Town of Stewiacke	1,018,296	203,212	-	613,086	1,428,170	57,974
Town of Trenton	1,968,333	160,617	-	1,595,000	3,402,716	91,018
Town of Truro	21,573,294	1,679,858	1,165,000	1,165,000	19,893,436	711,164
Town of Westville	1,984,761	278,798	60,520	54,000	1,699,443	63,875
Town of Windsor	8,516,429	684,398	-	-	7,832,031	305,691
Town of Wolfville	5,644,236	635,991	-	1,029,750	6,037,995	168,758
Town of Yarmouth	1,766,667	400,000	-	-	1,366,667	72,796
Town Total	155,622,717	14,996,243	1,640,520	25,109,435	164,095,389	5,444,484
Overall - Total	658,659,025	89,708,519	4,231,045	91,196,002	655,915,463	23,184,190

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

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	16,515,294	6,355,281	21,009,705	3,485,697	-	-	4,244,374	32,630,499	-	-	84,240,850
Halifax Regional Municipality	25,102,294	8,093,608	95,502,151	40,443,397	-	316,536	45,657,378	-	-	-	215,115,364
Region of Queens Municipality	-	-	-	982,613	-	13,795	2,554,423	368,406	-	-	3,919,237
Municipality of the County of Annapolis	50,715	453,495	783,571	608,000	-	-	25,600	955,041	-	456,500	3,332,922
Municipality of the County of Antigonish	377,845	-	133,200	1,395,906	-	-	508,716	805,200	-	-	3,220,867
Municipality of the District of Argyle	-	-	-	376,728	-	-	-	-	-	-	376,728
Municipality of the District of Barrington	-	836,124	-	-	-	450,000	120,000	-	-	-	1,166,124
Municipality of the District of Chester	64,000	-	191,990	6,177,494	-	2,588,668	32,666	-	-	-	9,054,818
Municipality of the District of Clare	-	1,110,353	-	-	1,250,000	-	-	-	-	-	2,360,353
Municipality of the County of Colchester	-	492,139	-	2,586,072	2,377,495	2,210,000	12,098,080	-	-	-	19,763,786
Municipality of the County of Cumberland	154,040	318,495	182,001	7,733,489	10,060,000	-	-	1,272,849	-	3,016,469	22,737,343
Municipality of the District of Digby	-	-	-	550,000	-	552,000	-	-	-	-	1,102,000
Municipality of the District of Guysborough	6,373,418	908,932	4,103,063	2,401,676	-	2,152,072	7,449,853	4,079,960	-	-	27,468,974
Municipality of the District of East Hants	69,997	-	-	-	-	9,112,245	-	-	-	1,397,948	10,580,190
Municipality of the County of Inverness	-	-	-	1,440,000	-	-	-	650,000	-	32,979,342	35,069,342
Municipality of the County of Kings	346,200	-	70,100	2,187,000	-	-	-	183,700	-	2,127,875	4,914,875
Municipality of the District of Lunenburg	-	-	-	360,000	-	3,504,695	-	-	-	-	3,864,695
Municipality of the County of Pictou	-	-	-	-	-	-	-	-	-	-	-
Municipality of the County of Richmond	126,662	235,714	191,567	1,155,592	-	-	-	-	-	7,848,621	9,558,156
Municipality of the District of Shelburne	-	-	-	-	-	72,897	-	-	-	-	72,897
Municipality of the District of St. Mary's	675,419	-	-	-	-	-	-	281,460	-	-	956,879
Municipality of the County of Victoria	-	-	-	-	-	-	-	-	-	21,870,091	21,870,091
Municipality of the District of West Hants	23,050	6,789,231	100,367	714,164	-	-	-	954,271	-	-	8,581,083
Municipality of the District of Yarmouth	2,000,000	-	450,000	42,500	-	-	-	-	-	-	2,492,500
Regional & Rural - Total	51,878,934	25,593,372	122,717,715	72,640,328	13,687,495	20,972,908	72,451,090	42,181,386	-	69,696,846	491,820,074

Municipal Statistics Annual Report

Consolidated Long-Term Debt by Function

3.7.4 Consolidated Long-Term by Function by Town

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	-	1,895,400	1,613,043	3,711,383	-	-	1,087,918	538,965	-	-	8,846,709
Town of Annapolis Royal	-	-	-	86,800	-	-	-	48,825	-	-	135,625
Town of Antigonish	2,891,250	103,500	108,150	-	-	-	585,000	1,280,000	-	30,843,461	35,811,361
Town of Berwick	2,352,270	640,750	167,735	341,400	-	-	-	-	776,530	13,218,626	17,497,311
Town of Bridgewater	188,525	784,000	1,312,807	211,190	8,700	-	2,026,657	-	-	1,991,175	6,523,054
Town of Clark's Harbour	154,000	-	-	-	-	-	10,500	-	-	-	164,500
Town of Digby	2,888	7,381	336,328	817,014	-	-	109,672	25,000	-	-	1,298,283
Town of Kentville	239,860	605,810	2,748,320	320,780	-	1,069,810	1,020,840	878,600	-	-	6,884,020
Town of Lockeport	89,521	3,680	148,281	10,336	-	67,909	17,327	-	-	-	337,054
Town of Lunenburg	61,607	436,251	530,292	706,110	-	439,334	319,383	529,750	800,000	-	3,822,727
Town of Mahone Bay	-	-	1,091,880	-	-	-	-	597,220	-	4,895,788	6,584,888
Town of Middleton	-	165,200	520,953	1,141,700	-	-	-	12,900	-	-	1,840,753
Town of Mulgrave	-	16,524	111,201	217,800	-	-	-	1,440,000	-	-	1,785,525
Town of New Glasgow	1,839,971	821,727	3,319,836	930,631	-	-	1,381,373	2,966,010	-	-	11,259,548
Town of Oxford	157,580	327,900	604,200	-	25,000	-	171,300	494,000	-	-	1,779,980
Town of Pictou	-	192,000	36,000	1,775,584	-	-	-	970,300	-	-	2,973,884
Town of Port Hawkesbury	22,500	-	55,865	692,500	-	-	1,852,500	640,000	-	-	3,263,365
Town of Shelburne	192,015	78,050	301,686	-	-	14,581	523,509	835,379	-	530,720	2,475,940
Town of Stellarton	23,431	-	829,300	457,631	-	2,860,000	-	4,980,042	-	-	9,150,404
Town of Stewiacke	-	-	789,580	-	-	-	-	638,590	-	-	1,428,170
Town of Trenton	-	300,000	1,168,647	1,579,569	-	-	354,500	-	-	-	3,402,716
Town of Truro	886,500	558,944	913,686	-	2,100,000	-	14,294,744	1,139,562	-	-	19,893,436
Town of Westville	346,666	120,383	492,030	601,393	-	-	-	138,971	-	-	1,699,443
Town of Windsor	323,160	-	2,224,129	3,846,326	-	-	-	1,438,416	-	-	7,832,031
Town of Wolfville	-	149,466	4,275,120	605,884	-	9,000	300,400	698,125	-	-	6,037,995
Town of Yarmouth	-	-	1,366,667	-	-	-	-	-	-	-	1,366,667
Towns - Total	9,771,744	7,206,966	25,065,736	18,054,031	2,133,700	4,460,634	24,055,623	20,290,655	1,576,530	51,479,770	164,095,389
Overall - Total	61,650,678	32,800,338	147,783,451	90,694,359	15,821,195	25,433,542	96,506,713	62,472,041	1,576,530	121,176,616	655,915,463

Municipal Statistics Annual

3.8– 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 Financial Statement's Statement of Operations provides information about the revenues and expenses for the 2018-2019 reporting period. The main sections of this Statement are:

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

The Financial Statement's Statement of Financial Position provides information about the assets and liabilities as at March 31, 2019. The main sections of this Statement are:

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

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3.8.1 Consolidated Revenue by Source by Village

Fiscal Period 2018-2019

Consolidated Revenue	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	106,647	151	-	-	8,738	-	128,913	-	244,449
Village of Baddeck	411,050	10,906	-	-	190,753	-	-	357,316	970,025
Village of Bible Hill	1,938,113	398,988	-	-	96,925	-	341,409	-	2,775,435
Village of Canning	183,054	-	-	-	67,369	246,298	46,156	256,541	799,418
Village of Chester	857,263	-	-	-	77,650	1,540	-	-	936,453
Village of Cornwallis Square	374,126	-	-	-	55,268	8,500	265,630	-	703,524
Village of Freeport	61,135	-	-	-	7,197	7,250	-	-	75,582
Village of Greenwood	422,921	1,817	-	-	69,644	-	360,492	-	854,874
Village of Hebbville	-	3,920	-	-	88	-	-	-	4,008
Village of Kingston	1,203,283	3,938	-	159,551	56,728	46,117	165,352	-	1,634,969
Village of Lawrencetown	259,723	2,392	-	-	13,048	15,000	49,069	145,814	485,046
Village of New Minas	2,215,030	35,142	-	-	375,565	353,469	269,802	667,189	3,916,197
Village of Port Williams	661,362	512	-	-	100,066	162,429	56,923	222,947	1,204,239
Village of Pugwash	183,493	719	-	-	54,346	16,441	142,191	-	397,190
Village of St. Peter's	316,088	-	-	-	14,165	1,142	-	-	331,395
Village of Tatamagouche	159,664	-	-	-	3,267	-	12,000	-	174,931
Village of Westport	63,304	-	-	-	2,951	7,250	3,630	-	77,135
Village of Weymouth	46,850	-	-	-	40,908	7,631	459	-	95,848
Village Total	9,463,106	458,485	-	159,551	1,234,676	873,067	1,842,026	1,649,807	15,680,718

Please note the Villages of Dover and Tiverton have not submitted financial statements. The Village of River Hebert does not provide consolidated financial statements.

Municipal Statistics Annual Report

3.8.2 Consolidated Expense by Function by Village

Fiscal Period 2018-2019

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	17,349	-	29,715	-	-	-	29,505	20,054	-	-	96,623
Village of Baddeck	134,315	-	20,611	289,857	-	-	47,622	-	-	384,109	876,514
Village of Bible Hill	518,249	278,504	201,163	241,723	-	-	373,732	587,860	9,681	-	2,210,912
Village of Canning	136,499	203,715	-	-	-	-	-	264,009	-	120,767	724,990
Village of Chester	129,923	252,005	8,196	-	67,237	71,722	-	169,847	11,618	-	710,548
Village of Cornwallis Square	52,361	324,234	12,598	-	-	-	19,000	244,157	-	-	652,350
Village of Freeport	25,093	10,000	9,829	-	-	-	7,803	2,600	7,547	-	62,872
Village of Greenwood	151,915	-	36,712	-	161,134	-	37,351	96,151	-	-	483,263
Village of Hebbville	1,313	-	-	-	-	-	-	-	-	-	1,313
Village of Kingston	235,878	-	90,922	303,675	135,659	-	187,271	329,285	-	-	1,282,690
Village of Lawrencetown	210,876	-	7,514	-	-	77,863	28,611	132,954	-	-	457,818
Village of New Minas	650,980	243,085	78,508	526,167	-	-	532,665	688,426	308,626	319,425	3,347,882
Village of Port Williams	127,933	127,142	-	90,071	86,791	-	197,403	279,221	-	208,723	1,117,284
Village of Pugwash	75,081	-	18,189	26,495	-	83,135	14,462	25,906	-	-	243,268
Village of St. Peter's	148,780	-	68,723	196,261	-	-	-	-	-	-	413,764
Village of Tatamagouche	33,923	30,421	93,787	-	-	-	-	6,205	3,045	-	167,381
Village of Westport	28,324	2,086	5,613	-	-	-	20,613	9,872	11,269	-	77,777
Village of Weymouth	39,930	500	-	-	47,368	-	-	33,457	-	-	121,255
Village Total	2,718,722	1,471,692	682,080	1,674,249	498,189	232,720	1,496,038	2,890,004	351,786	1,033,024	13,048,504

Please note the Villages of Dover and Tiverton have not submitted financial statements. The Village of River Hebert does not provide consolidated financial statements.

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3.8.3 Consolidated Accumulated Surplus (Deficit) by Village

As at March 31, 2019

Consolidated Accumulated Surplus (Deficit)	Total Revenue	Total Expenses	Annual Surplus	Accumulated Surplus (Deficit), beginning	Accumulated Surplus (Deficit), end
Village of Aylesford	244,449	96,623	147,826	401,960	549,786
Village of Baddeck	970,025	876,514	93,511	8,995,691	9,089,202
Village of Bible Hill	2,775,435	2,210,912	564,523	10,964,783	11,529,306
Village of Canning	799,418	724,990	74,428	8,648,206	8,722,634
Village of Chester	936,453	710,548	225,905	2,855,267	3,081,172
Village of Cornwallis Square	703,524	652,350	51,174	2,923,745	2,974,919
Village of Freeport	75,582	62,872	12,710	212,023	224,733
Village of Greenwood	854,874	483,263	371,611	1,155,325	1,526,936
Village of Hebbville	4,008	1,313	2,695	16,434	19,129
Village of Kingston	1,634,969	1,282,690	352,279	6,587,644	6,939,923
Village of Lawrencetown	485,046	457,818	27,228	2,736,100	2,763,328
Village of New Minas	3,916,197	3,347,882	568,315	18,250,228	18,818,543
Village of Port Williams	1,204,239	1,117,284	86,955	7,017,737	7,104,692
Village of Pugwash	397,190	243,268	153,922	624,292	778,214
Village of St. Peter's	331,395	413,764	-82,369	1,568,699	1,486,330
Village of Tatamagouche	174,931	167,381	7,550	356,903	364,453
Village of Westport	77,135	77,777	-642	227,658	227,016
Village of Weymouth	95,848	121,255	-25,407	868,816	843,409
Village Total	15,680,718	13,048,504	2,632,214	74,411,511	77,043,725

Please note the Villages of Dover and Tiverton have not submitted financial statements. The Village of River Hebert does not provide consolidated financial statements.

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3.8.4 Consolidated Financial Assets by Village Fiscal Year 2018-2019

Financial Assets	Cash and cash equivalents	Receivables	Other current financial assets	Long-term Financial Assets	Other long-term financial Assets	TOTAL FINANCIAL ASSETS
Village of Aylesford	39,708	25,433	-	148,248.00	-	213,389
Village of Baddeck	1,507,620	643,581	-	-	-	2,151,201
Village of Bible Hill	1,100,486	66,044	1,403,586.00	-	-	2,570,116
Village of Canning	1,942,106	98,624	-	-	-	2,040,730
Village of Chester	235,830	108,961	1,270,377.00	-	-	1,615,168
Village of Cornwallis Square	217,241	56,997	7,553.00	-	-	281,791
Village of Freeport	172,846	2,410	-	-	-	175,256
Village of Greenwood	311,269	33,091	128,300.00	-	-	472,660
Village of Hebbville	3,447	1	16,084.00	-	-	19,532
Village of Kingston	1,839,707	224,679	-	-	-	2,064,386
Village of Lawrencetown	762,086	62,378	-	-	-	824,464
Village of New Minas	5,029,666	659,068	-	-	-	5,688,734
Village of Port Williams	1,413,250	62,782	-	-	-	1,476,032
Village of Pugwash	78,762	180,855	96,180.00	-	-	355,797
Village of St. Peter's	121,779	212,356	-	-	-	334,135
Village of Tatamagouche	136,927	15,153	97,629.00	-	-	249,709
Village of Westport	72,690	0	-	-	-	72,690
Village of Weymouth	187,910	2,419	1,208.00	-	-	191,537
Village Total	15,173,330	2,454,832	3,020,917	148,248	-	20,797,327

Please note the Villages of Dover and Tiverton have not submitted financial statements. The Village of River Hebert does not provide consolidated financial statements.

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3.8.5 Consolidated Liabilities and Net Financial Assets by Village

Fiscal Year 2018-2019 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	-	856	-	-	-	-	856	212,533
Village of Baddeck	-	29,459	237,003	-	297,176	-	563,638	1,587,563
Village of Bible Hill	-	908,840	-	12,517	-	-	921,357	1,648,759
Village of Canning	-	17,742	-	-	659,000	-	676,742	1,363,988
Village of Chester	-	64,854	-	-	-	-	64,854	1,550,314
Village of Cornwallis Square	-	49,961	38,037	-	-	-	87,998	193,793
Village of Freeport	-	4,000	-	-	-	-	4,000	171,256
Village of Greenwood	-	47,791	-	-	-	-	47,791	424,869
Village of Hebbville	-	403	-	-	-	-	403	19,129
Village of Kingston	-	47,725	55,333	-	-	-	103,058	1,961,328
Village of Lawrencetown	-	14,619	-	-	-	-	14,619	809,845
Village of New Minas	-	371,870	8,363	-	-	-	380,233	5,308,501
Village of Port Williams	-	73,332	33,201	-	-	-	106,533	1,369,499
Village of Pugwash	-	115,716	-	-	33,611	-	149,327	206,470
Village of St. Peter's	-	27,518	213,277	-	119,144	-	359,939	-25,804
Village of Tatamagouche	-	4,274	-	1,406	-	-	5,680	244,029
Village of Westport	-	6,702	6,400	-	-	-	13,102	59,588
Village of Weymouth	-	9,803	4,782	-	-	-	14,585	176,952
Village Total	-	1,795,465	596,396	13,923	1,108,931	-	3,514,715	17,282,612

Please note the Villages of Dover and Tiverton have not submitted financial statements. The Village of River Hebert does not provide consolidated financial statements.

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3.8.6 Consolidated Non Financial Assets and Accumulated Surplus by Village

Fiscal Year 2018-2019 Non-Financial Assets and Accumulated Surplus	Tangible Capital Assets	Less: Accumulated amortization	Prepaid/Inventories	Other non financial assets	TOTAL NON- FINANCIAL ASSETS	ACCUMULATED SURPLUS (DEFICIT)
Village of Aylesford	566,846	230,801	1,208	-	337,253	549,786
Village of Baddeck	10,096,955	2,644,700	49,384	-	7,501,639	9,089,202
Village of Bible Hill	17,570,061	7,697,083	7,569	-	9,880,547	11,529,306
Village of Canning	10,187,257	2,850,561	21,950	-	7,358,646	8,722,634
Village of Chester	3,100,643	1,586,024	16,239	-	1,530,858	3,081,172
Village of Cornwallis Square	6,561,318	3,792,100	11,908	-	2,781,126	2,974,919
Village of Freeport	183,622	133,598	3,453	-	53,477	224,733
Village of Greenwood	2,055,182	953,115	-	-	1,102,067	1,526,936
Village of Hebbville	-	-	-	-	-	19,129
Village of Kingston	9,249,782	4,295,071	23,884	-	4,978,595	6,939,923
Village of Lawrencetown	4,168,779	2,255,903	4,190	36,418	1,953,484	2,763,329
Village of New Minas	23,894,341	10,446,948	62,649	-	13,510,042	18,818,543
Village of Port Williams	9,597,598	3,866,591	4,186	-	5,735,193	7,104,692
Village of Pugwash	929,976	365,476	7,244	-	571,744	778,214
Village of St. Peter's	4,012,533	2,500,956	557	-	1,512,134	1,486,330
Village of Tatamagouche	142,565	23,224	1,083	-	120,424	364,453
Village of Westport	415,345	263,872	15,955	-	167,428	227,016
Village of Weymouth	2,654,034	1,992,590	5,013	-	666,457	843,409
Village Total	105,386,837	45,898,613	236,472	36,418	151,558,340	77,043,726

Please note the Villages of Dover and Tiverton have not submitted financial statements. The Village of River Hebert does not provide consolidated financial statements.

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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 13 financial indicators organized into base, structure and roof, focusing on:

- roof: 4 key performance indicators;
- structure: 6 financial indicators that concern 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 Stability - No Nova Scotia Municipal Structure receives an overall Financial Conditions Index (FCI) assessment of high risk.

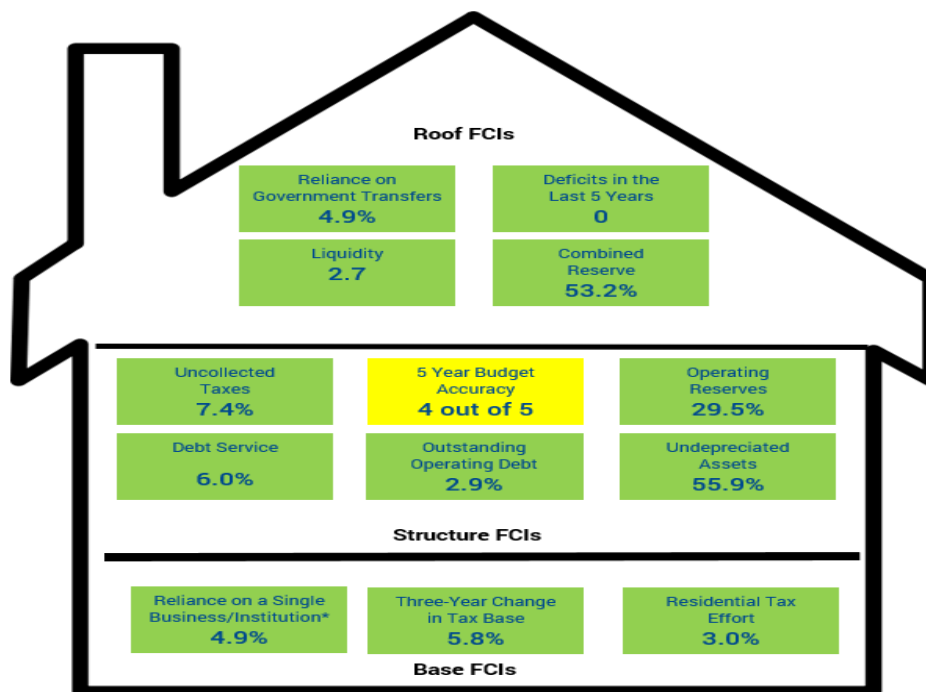
For each municipality the Department calculates an overall Index:

- low risk (**green**): 10–13 FCIs meets low risk threshold;
- Moderate risk (**yellow**): 8–9 FCIs meets low risk threshold; and
- High risk (**red**): 7 or less FCIs meets low risk threshold.

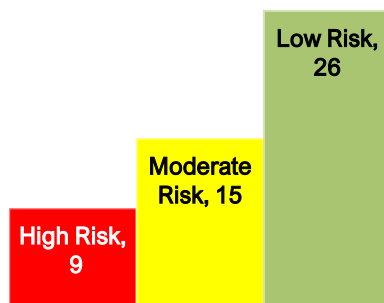
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4.2 Current Situation

The “House” below shows financial condition indicators of all Nova Scotia municipalities combined.



Municipalities' 2019 Index



WHAT DOES THIS MEAN

The overall index indicates that 41 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.

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To review the overall results for each municipality and for each dimension of the index, please visit DMAH's website.

In addition, One Nova Scotia's website contains expanded analysis on the index and each dimension.

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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 ²	n/a
25	Wolfville	https://www.wolfville.ca/
26	Yarmouth	https://www.townofyarmouth.ca/

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

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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/
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.invernesscounty.ca/
13	County of Kings	http://www.countyofkings.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/

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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.

