



Municipal Report

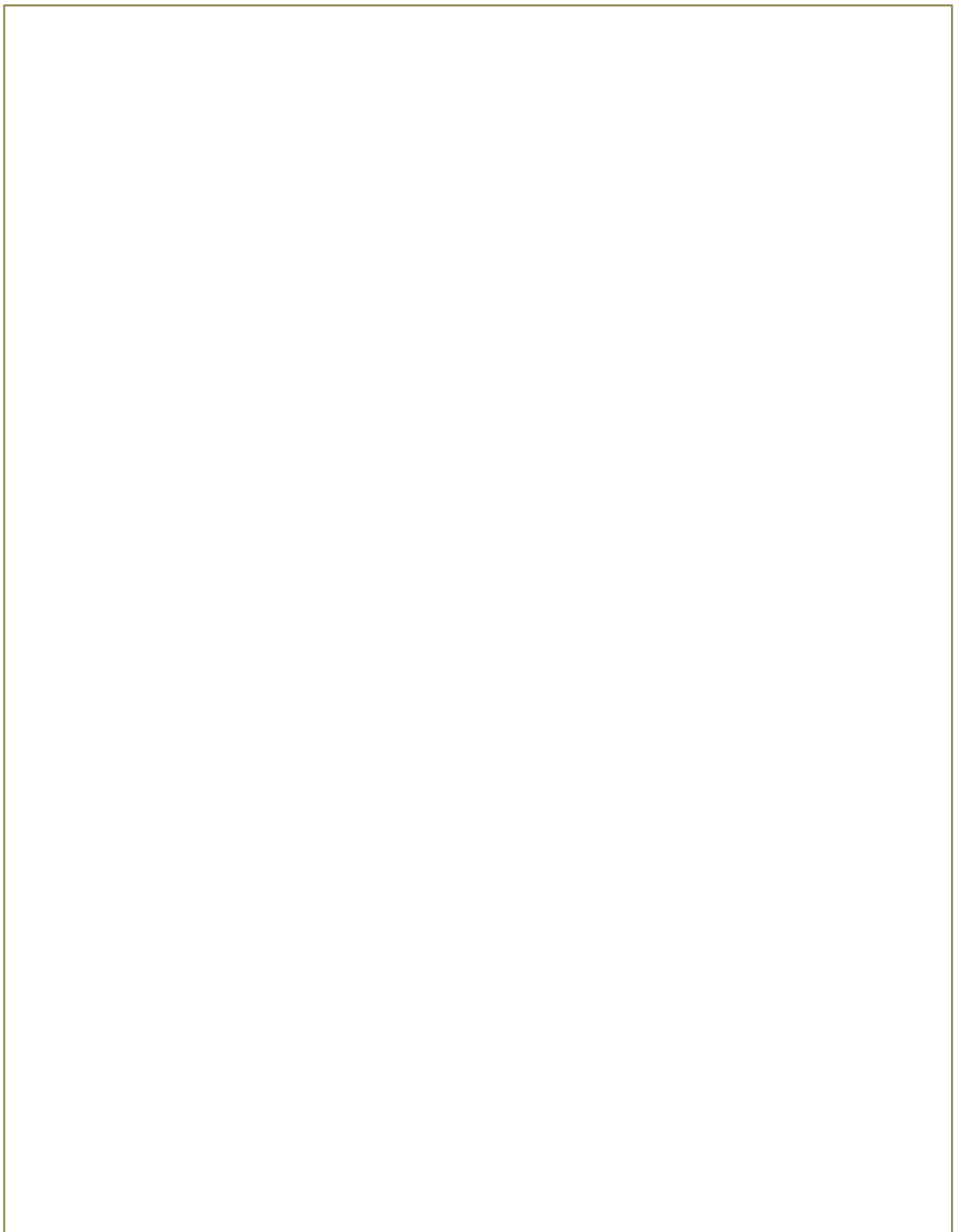
Town of Truro

**Department of Municipal Affairs
and Housing**

Municipal Profile and
Financial Condition Indicators Results

2019-20


NOVA SCOTIA



Municipal Profile and Financial Condition Indicators Report

2019-2020 Fiscal Period

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	<h3>Chapter 4 - Financial Condition Indicators</h3> <p>The Financial Condition Indicators (FCIs) condense 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. Thirteen indicators consisting of:</p> <ul style="list-style-type: none">• 4 key performance indicators;• 6 financial indicators that concern management and debt; and• 3 indicators relating to internal and external factors that could impact the municipality’s revenue stream.
	<h3>Appendices</h3> <ul style="list-style-type: none">• List of additional municipal data located on the Nova Scotia Open Data Portal• Municipality’s website contact information
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Introduction

The Department of Municipal Affairs and Housing compiles municipal indicators on behalf of the Nova Scotia Government and Association of Municipal Administrators of Nova Scotia (AMANS) that focus on three areas:

- financial matters;
- administration of the municipality; and
- characteristics of the community.

This report creates a snapshot from those financial and demographic statistics to help community members and decision makers better understand:

- the municipality in which they live;
- the municipality's key characteristics; and
- the municipality's financial risks.

For example, the snapshot makes it easy to:

- compare the Three-Year Change in Tax Base indicator to understand the municipality's revenue growth in comparison to cost of living; and
- use the change in population to indicate whether a community's population is growing or declining and its potential impact on municipal revenues and expenses.



Chapter 1 - Municipal Profile

Municipalities are diverse and operate within unique demographic and economic characteristics. These characteristics have a significant impact on municipal performance and subsequent strategies required to ensure a sustainable environment. This chapter outlines the unique demographic and economic characteristics of the Municipality, specifically its composition, population trends, demographics, median household income levels, employment rates, and educational attainment. The municipal profile trends could have impacts on the current and potential future tax base for a municipality.

Municipal Profile Highlights

About the Municipality

Name:	Town of Truro
County:	Colchester County
Approximate size:	38 km ²
Number of dwellings:	6,812
Government:	7 elected councillors (including the Mayor)



Figure 1- Location of Municipality

Population Highlights

Population 2016:	12,260
Population 5-year trend:	1.7%
County 5-year trend:	-0.8%
Demographic trend:	Aging
Up to 19 Yrs.	18%
20 to 59 Yrs.	50%
Over 60 Yrs.	32%

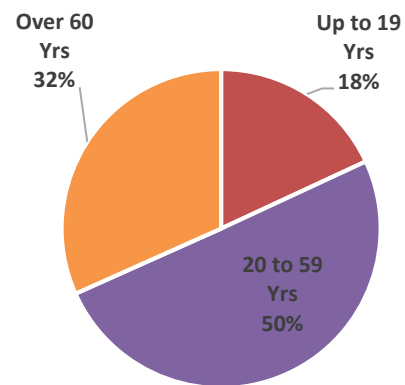


Figure 2 - Age Breakdown

Municipal Comment:

The Town of Truro is the largest Town within the Province of Nova Scotia measured by population, geographic area, and the number of dwelling units. The Town of Truro also provides the largest urban park with Victoria Park a 3000-acre natural woodland recreational area located in the center of Town.

The Town of Truro is a regional commercial service center providing services and amenities to the citizens of the Town and many residents from the County of Colchester and the northern region of the Province.

As a regional commercial service center, the Town of Truro develops and maintains infrastructure used by a population much larger than the 12,500 people that live in the Town.

Along with providing services to the residents of the Town of Truro, the Town has provided financial support for construction of several regional facilities in recent years such as the Colchester East Hants Health Centre, the Rath East Link Community Centre and the Colchester East Hants Public Library. In conjunction with the library development, the Town also redeveloped the Civic Square to provide a focal point for outdoor regional events and festivals.

Population Trends

Population: 12,260
 Provincial population: 1.4%
 20-year trend: Growing [supported by Figure 3 below]
 Age Trend: Majority between 40-69 years of age [supported by Figure 4 below]

Population Trend from 1996 to 2016

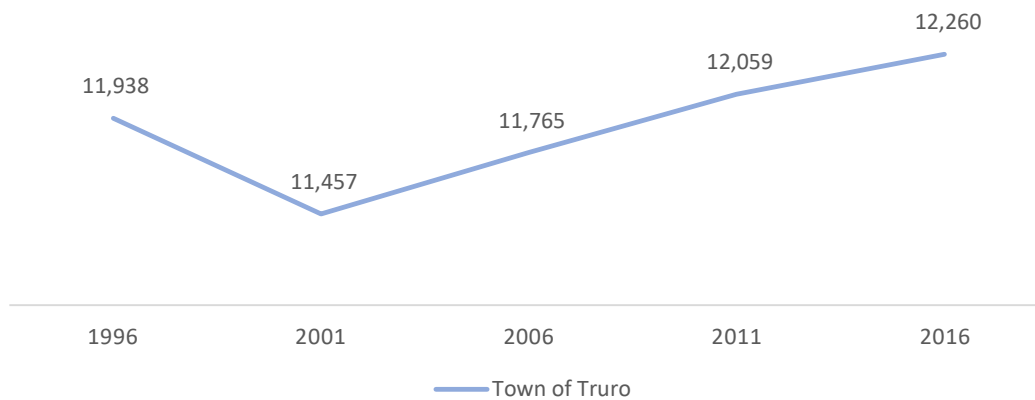


Figure 3 - Population from 1996-2016. Source: Statistics Canada

2016 Population by Age

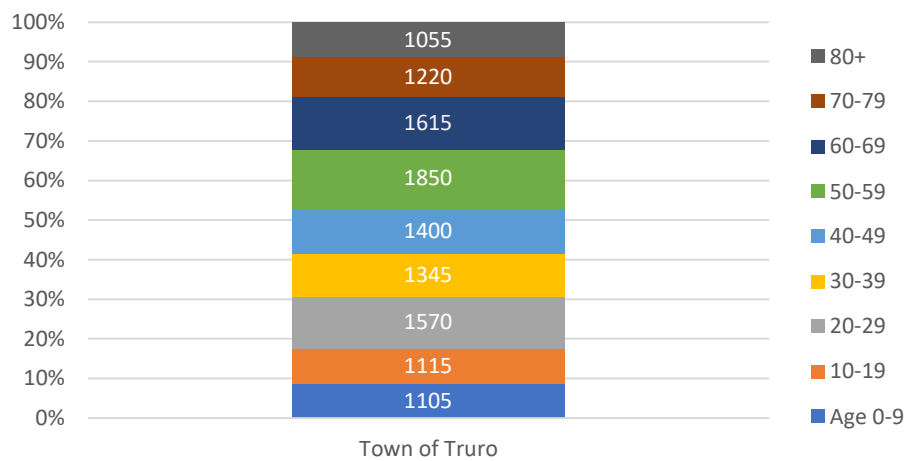


Figure 4 - Population by Age for 2016. Source: Statistics Canada

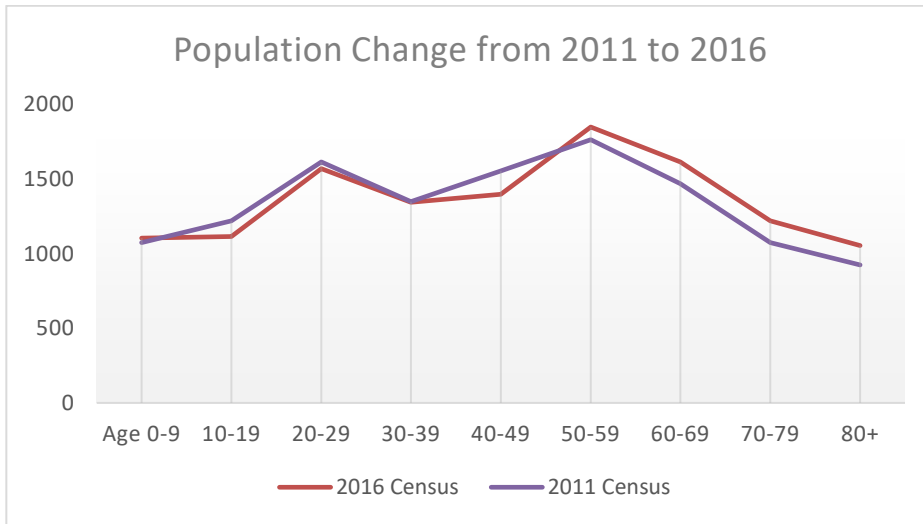


Figure 5- Population Age Change from 2011 to 2016. Source: Statistics Canada

According to the 2016 Census, the majority of Truro’s citizens are between the ages of 20 and 59.

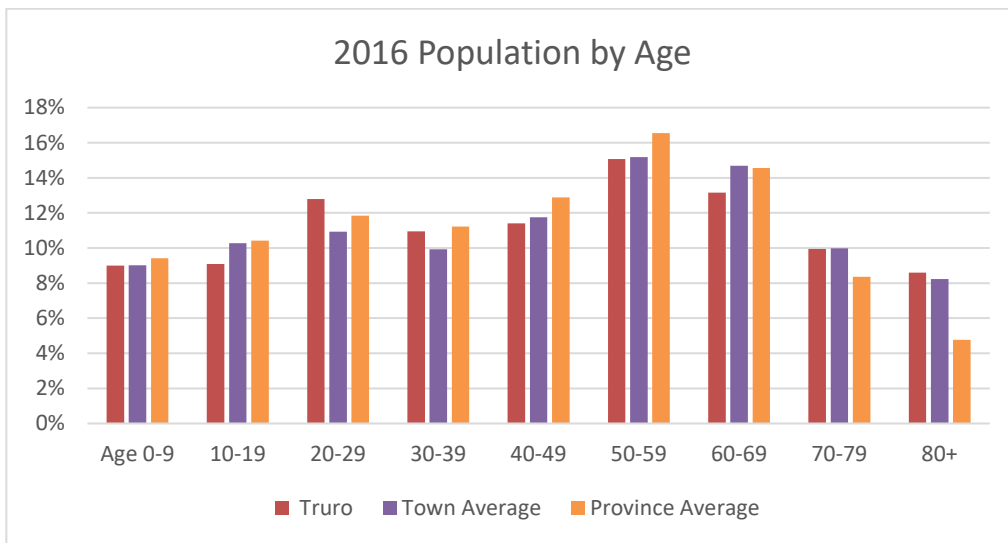


Figure 6 - Comparison of Population by Age for 2011 and 2016. Source: Statistics Canada

Economic Indicators

Along with population trends, employment rates and median household income are important economic indicators. Education levels can also play a crucial role in economic and social progress and can help improve income distribution. These factors provide an indication of the wellbeing of the economy and labour force.

	2016 Census	2011 Census	+/-	Town Average
Median Household Income	\$43,301	\$41,878	\$1,423	\$48,934
Employment Rate	50.8%	52.0%	-1.2%	48.3%
Education Beyond High School	50.9%	48.9%	2.0%	52.0%

Source: 2011 and 2016 Statistics Canada

Median household income: Truro's median household income is lower than the provincial town average, although it has increased since 2011.

Employment rate: In a healthy economy, the employment rate is between 97% and 95%. The Town of Truro's employment rate is above the provincial town average, although it has declined.

Education level: Truro's education level is lower than the provincial town average, although it has increased since 2011.

Chapter 2 - Assessment Information



Since property taxes are a primary source of revenue for most municipalities, special emphasis has been placed on reviewing assessment trends.

Three-year change in uniform assessment[1]:	1.7%	growth does not keep pace with cost living (moderate risk)
Highest reliance on a single business or institution:	2.0%	not dependent (low risk)
Residential Tax Effort:	4.4%	limited flexibility (moderate risk)

The line graphs below show the five-year trend of residential and commercial portion of the municipality's uniform assessment.

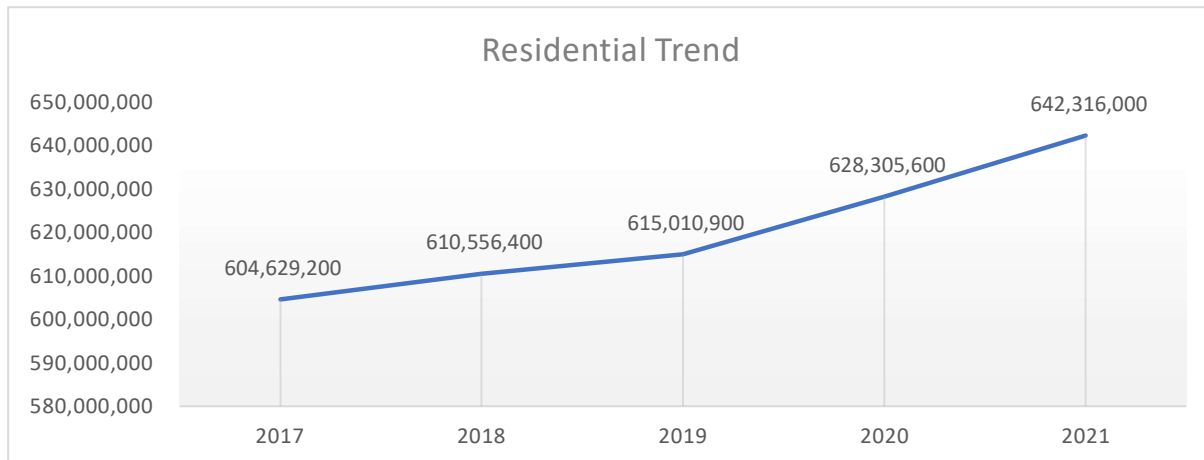


Figure 7 - Residential assessment value over the last five years. Source: 2016-2020 Statement of Estimates - Assessment

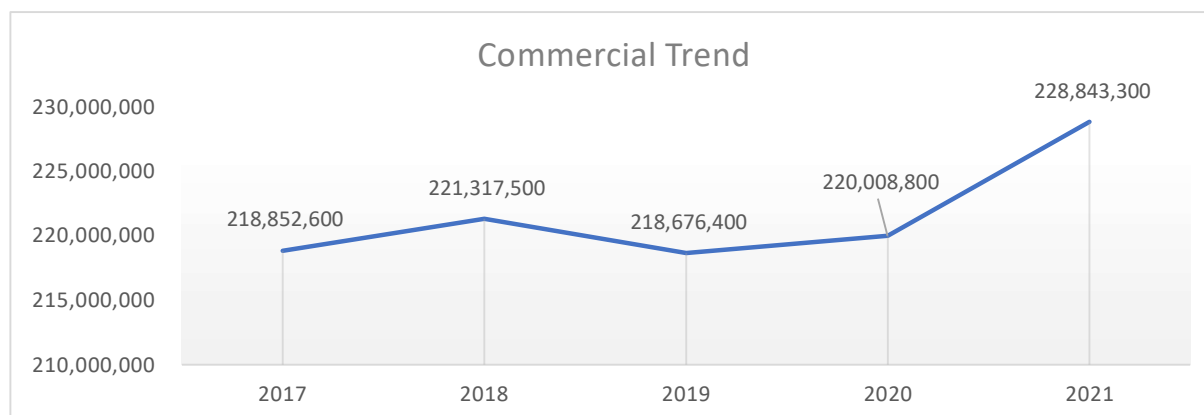


Figure 8 - Commercial assessment value over the last five years. Source: 2016-2020 Statement of Estimates - Assessment

[1] Uniform assessment is the value of a municipality's taxable property assessment plus the capitalized value of payments in lieu of taxes.

Chapter 3 - Financial Information

General Overview:

Audited financial statements are presented on a consolidated basis. These consolidated financial statements present all municipal entities as one single reporting entity:

- all the individual funds managed by the Municipality
- organizations or enterprises that the Municipality owns or controls, such as:
 - Water Utility
 - Truro Industrial Society
 - Rath Eastlink Community Centre (50%)

The Municipality's non-consolidated financial statements present only the individual funds managed by the Municipality, such as the General Operating Fund, General Capital Fund, Water Operating Fund, Water Capital Fund, Non-operating Reserve Fund, and the Operating Reserve Fund. Non-consolidated financial statements are reconciled but not audited.²

Financial Reporting Compliance:

Audited financial statements and financial information return submitted:	yes
Submission of financial information:	After deadline ³
Financial statements include:	
Remuneration and Expenses for Elected Officials and CAO/Clerk Note:	yes
Unqualified Opinion:	yes
Quarterly Expenditure report posted online:	yes
Summary Expenditure Report submitted:	yes
Statement of Estimates and assessment information submitted:	yes

² Please be advised that, although the Department reconciles, at a high level, a municipality's non-consolidated financial statements to the consolidated financial statements, the non-consolidated financial statements are usually not audited nor presented in full accordance with Canadian public sector accounting standards.

³ Annually, municipalities are required to submit their financial information by Sept 30th.

Financial Highlights

Revenue

Total consolidated revenue:	\$32.4 million
Revenue generated from own source revenue *:	\$28.0 million
Total operating revenue:	\$25.8 million
Largest operating revenue:	80%
	Net property taxes and payments in lieu of taxes

Expenses

Total consolidated expenses:	\$28.6 million
Total operating expenses:	\$22.6 million
Largest operating expense:	37%
	Protective services

Annual Surplus

Annual consolidated surplus (deficit):	\$3.8 million
Consolidated accumulated surplus (deficit):	\$90.5 million
Annual operating surplus (deficit):	\$305 thousand

Debt

Total consolidated long-term debt:	\$18.2 million
Total general capital fund long-term debt:	\$17.1 million
Operating fund bank indebtedness:	nil

* Consolidated revenue excluding government transfers

Revenue:

\$32.4 M
2020 Consolidated Revenue

Total consolidated revenue:	\$32.4 million
Largest revenue:	\$20.6 million Taxes and grants in lieu of taxes
Revenue generated from own revenue:	86%

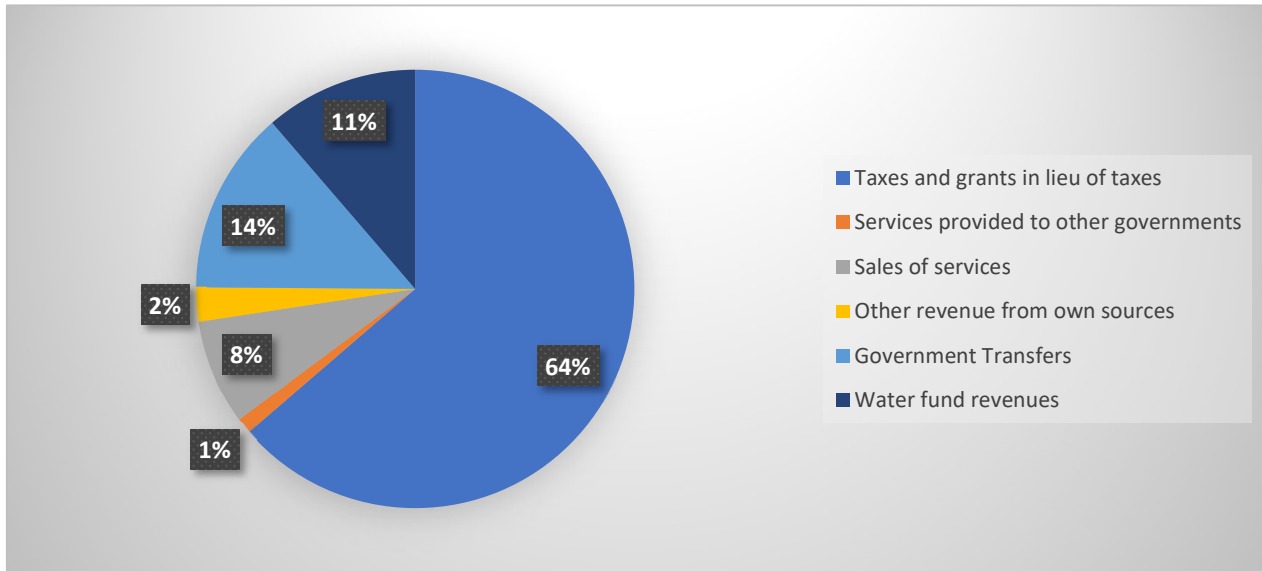


Figure 9 - Consolidated Revenue Source: 2019-20 Financial Information Return

The graph above and table below show the Municipality's consolidated revenue divided into categories.

	Consolidated Revenue
Taxes and Grants in lieu of taxes	\$20.6 million
Services provided to other governments	\$.4 million
Sales of services	\$2.5 million
Other revenue from own sources	\$.8 million
Government Transfers	\$4.4 million
Net income from government business enterprises	nil
Water fund revenues	\$3.7 million
Electric fund revenues	nil

\$25.8 M 2020 General Operating Revenue

Total operating revenue:	\$25.8 million
Largest operating revenue:	80%
	Net property taxes and payments in lieu of taxes
Uncollected Taxes:	5.4%
Reliance on Government Transfers:	9.9%

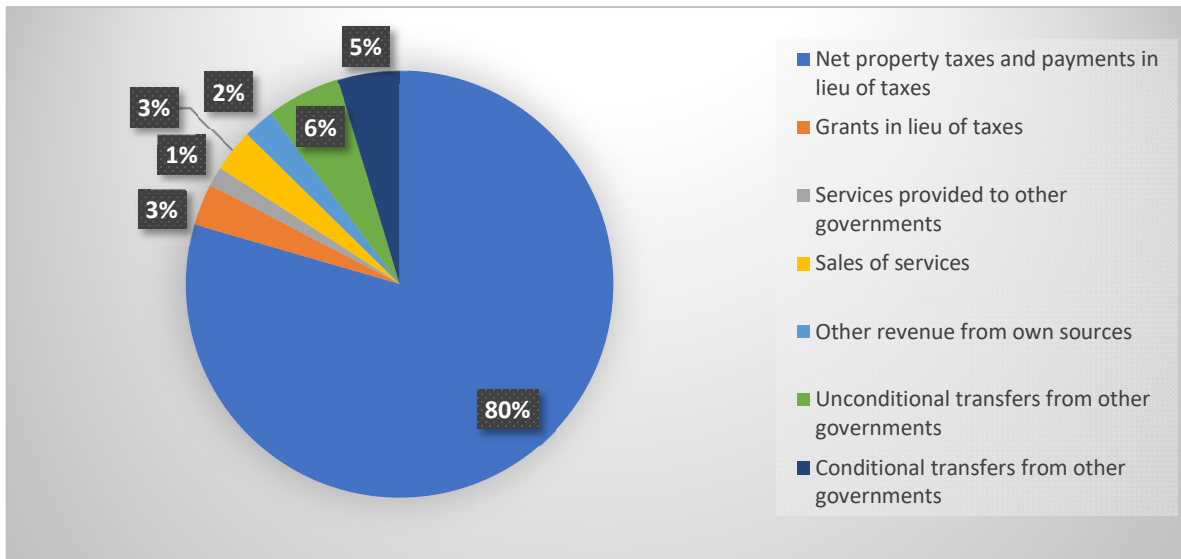


Figure 10 - General Operating Fund Revenue Source: 2019-20 Financial Information Return

The graph above and table below show the Municipality's operating fund revenue divided into categories.

	Operating Revenue
Net property taxes and payments in lieu of taxes	\$20.5 million
Grants in lieu of taxes	\$0.8 million
Services provided to other governments	\$0.4 million
Sales of services	\$0.8 million
Other revenue from own sources	\$0.6 million
Unconditional transfers from other governments	\$1.4 million
Conditional transfers from other governments	\$1.2 million

Expenses:

\$28.6 M
2020 Consolidated Expenses

Total consolidated expenses: \$28.6 million
 Largest expense: 28%
 Protective services

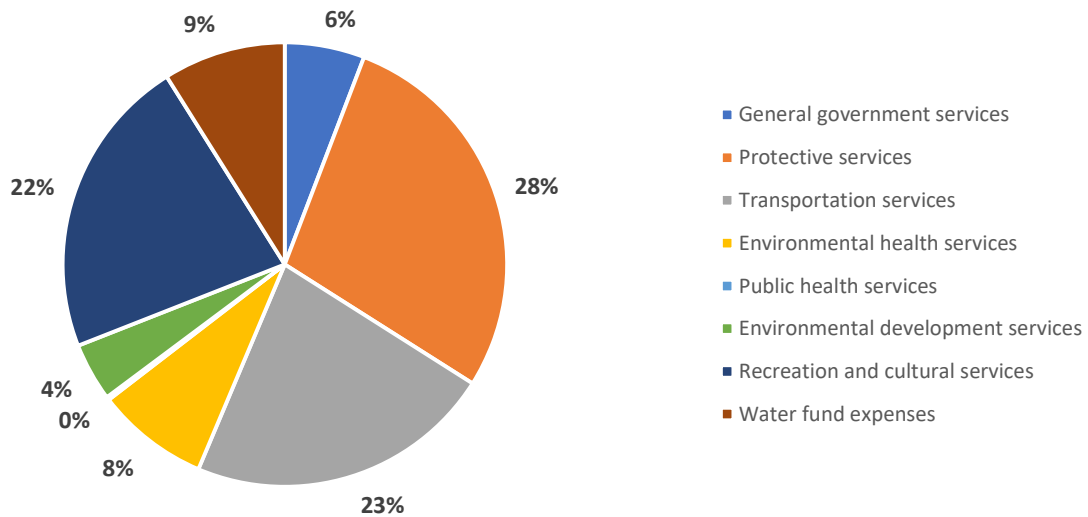


Figure 11 - Consolidated Expenses Source: 2019-20 Financial Information Return

The graph above and table below show the Municipality's consolidated expenses divided into categories.

	Consolidated Expenses
General government services	\$1.7 million
Protective services	\$8.1 million
Transportation services	\$6.4 million
Environmental health services	\$2.3 million
Public health services	\$.1 million
Environmental development services	\$1.2 million
Recreation and cultural services	\$6.3 million
Water fund expenses	\$2.6 million
Electric fund expenses	nil

\$22.6 M 2020 General Operating Expenses

Total operating expenses:	\$22.6 million
Largest operating expense:	37%
	Protective services
Operating reserves as a percentage of total operating expenses:	8.3%

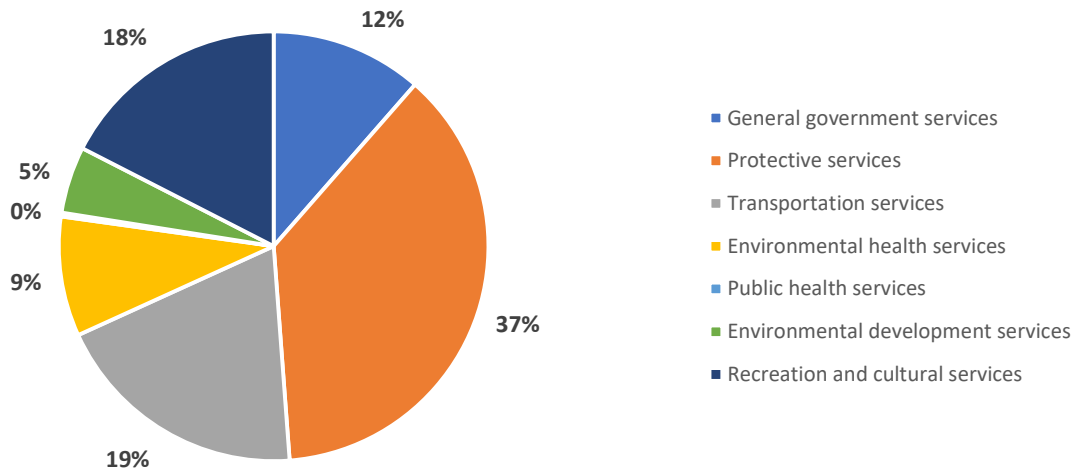


Figure 12 - General Operating Fund Expenses Source: 2019-20 Financial Information Return

The graph above and table below show the Municipality's operating expenses divided into categories.

	Operating Expenses
General government services	\$2.6 million
Protective services	\$8.4 million
Transportation services	\$4.4 million
Environmental health services	\$2.0 million
Public health services	\$.1 million
Environmental development services	\$1.1 million
Recreation and cultural services	\$3.9 million
Extraordinary or special items	nil

The graph below shows the expense by function for the municipal operations or General Operating Fund expenses compared to the provincial town average.

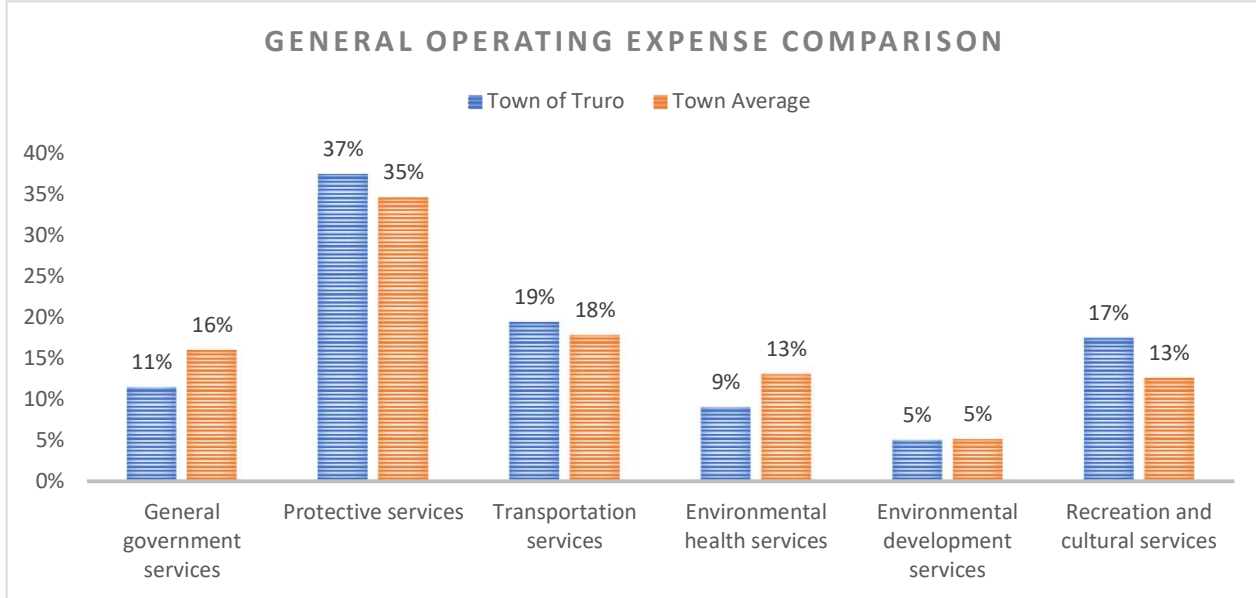


Figure 13 - Comparison of General Fund Expenses to Provincial Town Average. Source: 2019-20 Financial Information Return

Accumulated Surplus (Deficit)

Annual Surplus: Revenue - Expenses

Note: Annual surplus is added to the accumulated surplus (deficit)

Annual consolidated surplus (deficit):	\$3.8 million
Consolidated accumulated surplus (deficit):	\$90.5 million
Annual operating surplus (deficit):	\$305 thousand
Number of operating deficits in the last 5 years:	0

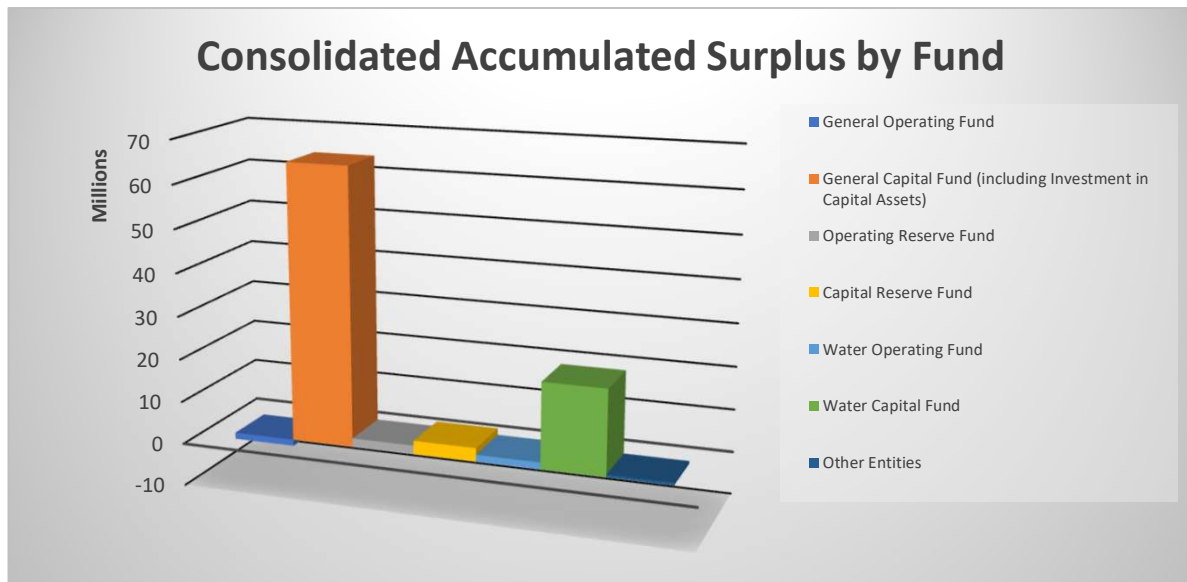


Figure 14 - Consolidated Accumulated Surplus by Fund. Source: 2019-20 Financial Information Return

Debt

Total consolidated long-term debt:	\$18.2 million
Total general capital fund long-term debt:	\$17.1 million
Debt Service Ratio:	8.1%
Operating fund bank indebtedness:	nil
Outstanding operating debt as a percentage of Net Property Taxes/Payment in Lieu of Taxes, Grants in Lieu of Taxes and Government Transfers:	7.5%

Chapter 4 - Financial Condition Indicators: House Model



The Financial Condition Indicators (FCIs) condense 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 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.

Risk thresholds:

Each indicator is assessed against a risk threshold:

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

Overall assessment:

The Department calculates an overall assessment for fiscal instability:

- low risk (**green**): 10-13 FCIs meet low risk threshold;
- moderate risk (**yellow**): 8-9 FCIs meet low risk threshold; and
- high risk (**red**): 7 or less FCIs meet low risk threshold.

Overall Assessment

Overall Assessment for: Town of Truro

Financial Condition: **Moderate risk**

The overall Financial Condition Index assessment for the Town of Truro is Moderate risk

This means that, although the Municipality has a few challenges, it is considered moderate risk for fiscal instability.

Comparison: Majority of towns are at moderate risk (see chart below)

**SUMMARY OF TOWNS OVERALL RESULTS
FOR 2019-20**



Financial Condition Indicators Highlights

Overall Assessment

Yellow (moderate risk)

The overall Financial Conditions Index assessment for the Town of Truro is yellow (moderate risk). This means that, although the Municipality has a few challenges, it is considered moderate risk for fiscal instability.

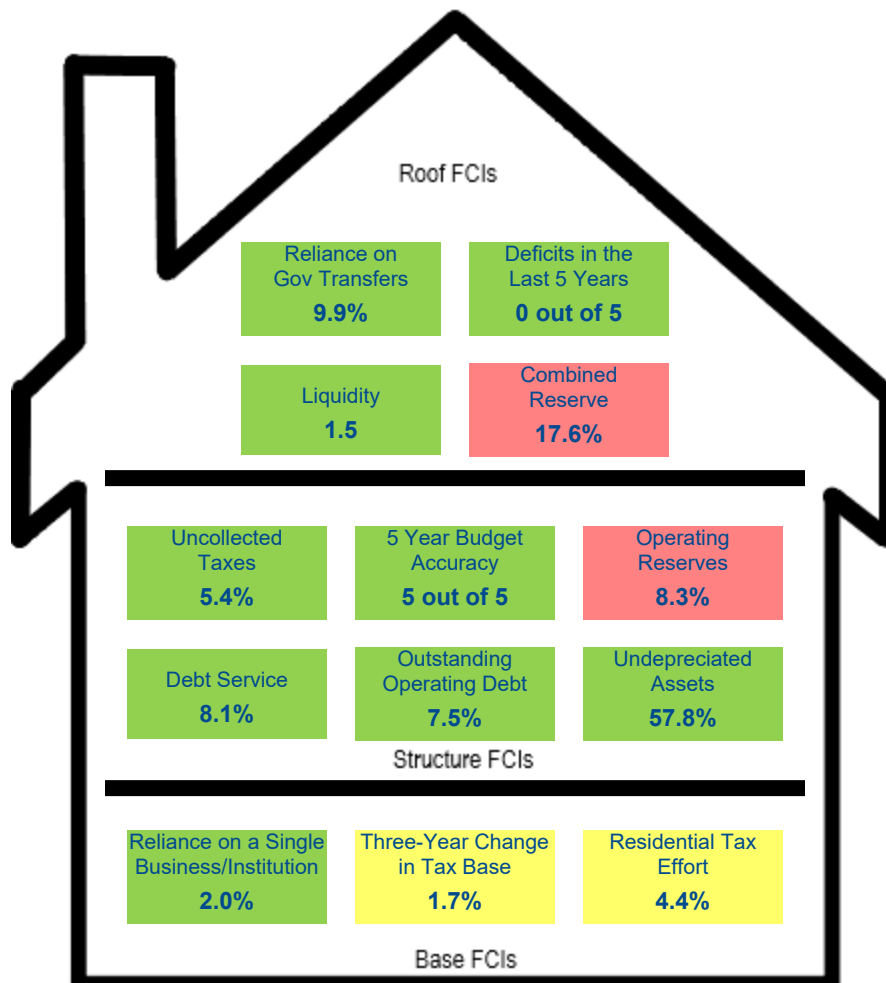
As shown in the House model below, Truro's FCIs are comprised of:

Low Risk (green): 9 Indicators







Moderate Risk (yellow): 2 Indicators

High Risk (red): 2 Indicators













Details on the individual FCI assessments and the Municipality's specific challenges are provided below.











Two-Year Comparison of Financial Condition Indicators

BASE	2020	2019	+/-
3-year Change in Tax Base	 1.7%	 4.2%	-2.5%
Reliance on a Single Business or Institution	 2.0%	 2.0%	0.0%
Residential Tax Effort	 4.4%	 4.2%	0.2%

STRUCTURE

Uncollected Taxes	 5.4%	 6.6%	-1.1%
5 Year Budget Accuracy	 5/5	 5/5	0
Operating Reserves	 8.3%	 8.3%	-0.1%
Debt Service	 8.1%	 8.7%	-0.6%
Outstanding Operating Debt	 7.5%	 9.0%	-1.5%
Undepreciated Assets	 57.8%	 59.7%	-1.9%

ROOF

Deficits in the Last 5 Years	 0/5	 0/5	0
Liquidity	 1.5	 1.5	0.0
Reliance on Government Transfers	 9.9%	 9.9%	0.0%
Combined Reserve	 17.6%	 17.1%	0.5%

* For 3-year Change in Tax Base, CPI % change for 2020 is 3.2% and for 2019 is 5.2%

Municipal Comment:

The financial condition indicators for the Town reflect that the funding to reserves is not adequate for future requirements (high risk – red in color). The reserve funding has improved over the previous year and the Town is aware that it is prudent to build reserves. It is challenging for Towns that are regional commercial service centers to build reserves when Town infrastructure is used by regional residents that do not pay taxes to the Town. The Town has committed to providing funding to regional assets and continues to maintain existing infrastructure in good condition, this reduces the amount available to transfer to reserves. These newer facilities and existing infrastructure make the Town of Truro not only a good place to live and work but also an attractive place to visit.

The financial condition indicators also reflect moderate risk (yellow in color) related to the three-year change in tax base and residential tax effort.

The three-year change in tax base is impacted by many factors including market conditions (the price properties sell for), new development and the age and condition of existing properties. As in some regions in the province the Town of Truro's residential and commercial property assessments are not keeping pace with the cost to provide municipal services (CPI). This impacts the Town's revenue from property taxes and therefore the amount of money available to provide services. The services provided and the cost and level of service is reviewed annually to ensure a balanced budget. The Town is currently completing a study to expand the industrial park and provide more options for commercial development in Truro. There has been an unprecedented demand for multiunit residential development within the Town of Truro over the last two years. As these developments are completed the new assessment will offset the reduction in values of aging residential properties.

The residential tax effort is impacted by household median income. Truro offers many entry level employment opportunities which offer a lower compensation package as compared to other Towns of similar size. This income level reflects in the percentage of a property owners income available to pay property taxes. The Town of Truro is always careful to consider the impact on property owners of any increases to tax rates and annually reviews the cost of all services provided and works diligently to minimize any property tax rate increases.

The Base FCI Indicators

Reliance on a Single Business or Institution

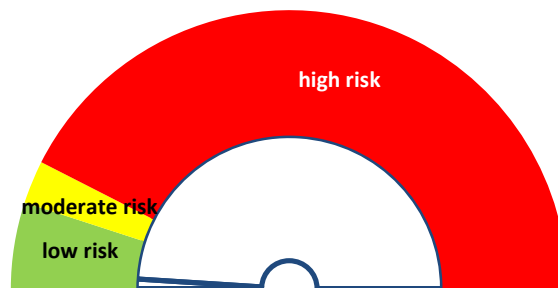
2020 Results: **Low risk 2.0%**
The largest single commercial or institutional account is only 2.% of the Municipality's total Uniform Assessment.

What does it mean? The Municipality is showing no vulnerability in this area. The Municipality's tax base is not dependent on one single business or institution.

Calculation:

$$\frac{\text{Taxable assessment value of the largest business or institution}}{\text{Uniform Assessment}} = 2.0\%$$

- Risk Thresholds:**
-  Low: Less than 10%
 -  Moderate: 10% to 15%
 -  High: Greater than 15%



Three-Year Change in Tax Base

2020 Results: **Mod risk** **1.7%**

What does it mean?

Growth is below the CPI % change of 3.2% but above 0%.

The municipality's tax base is not keeping up with the cost of municipal services and programs.

Calculation:

$$\frac{\text{Current Uniform Assessment} - \text{Uniform Assessment 3 Years Prior}}{\text{Uniform Assessment 3 Years Prior}} = 1.7\%$$

Risk Thresholds:

- Low: Equal or above CPI% Change
- Moderate: Below CPI % Change, but not negative growth
- High: Negative growth

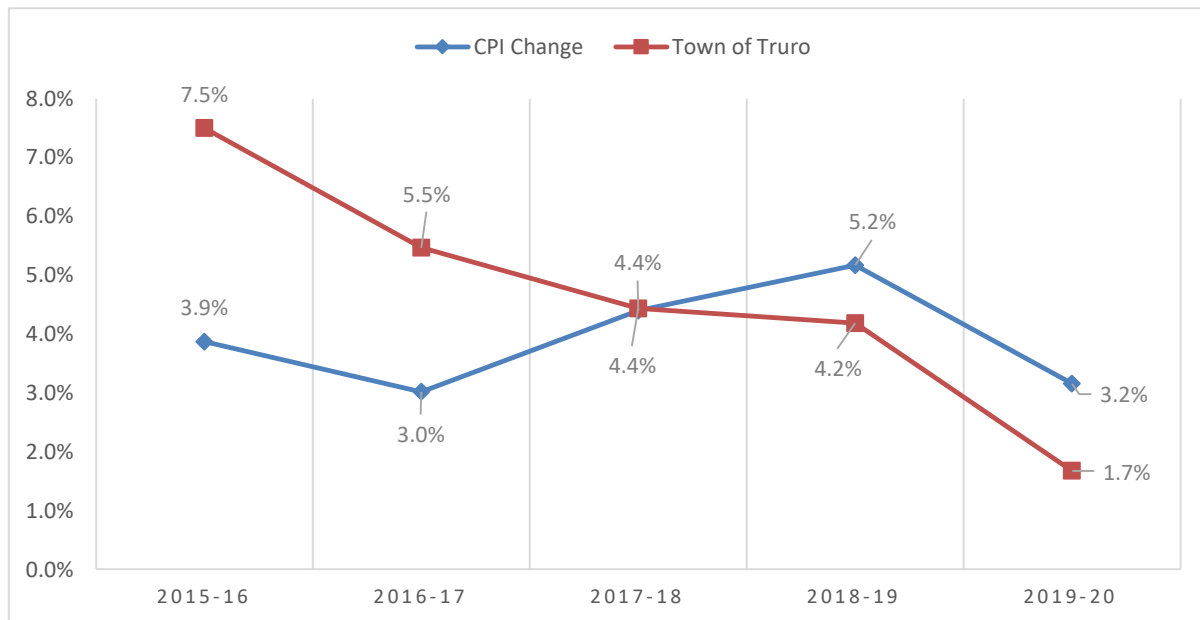


Figure 15- Three-year change in Uniform Assessment in comparison to three-year change in CPI for the last 5 years Source: Statement of Estimates-Assessment and Statistics Canada

Residential Tax Effort

2020 Results:

Mod risk 4.4%

4.4% of median household income is required to pay the average tax bill.

What does it mean?

The Municipality has limited flexibility to increase the taxes, if required.

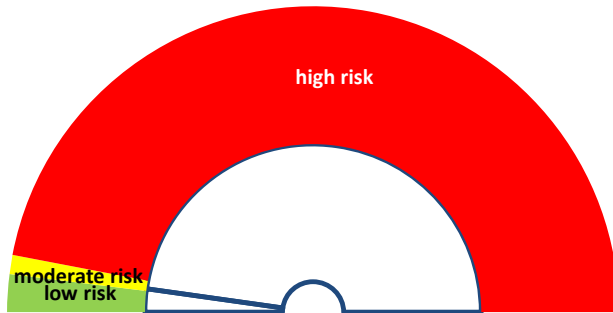
This indicator helps council assess the affordability of municipal taxes in relation to the current service levels.

Calculation:

$$\frac{\text{Total residential tax revenue per dwelling unit}}{\text{Median Household Income}} = 4.4\%$$

Risk Thresholds:

- Low: Less than 4%
- Moderate: 4% to 6%
- High: Greater than 6%



FCI Indicators - Structure (Management) Indicators

Debt Service

2020 Results:

Low risk 8.1%

8.1% of own source revenue is spent on principal and interest payments.




What does it mean?

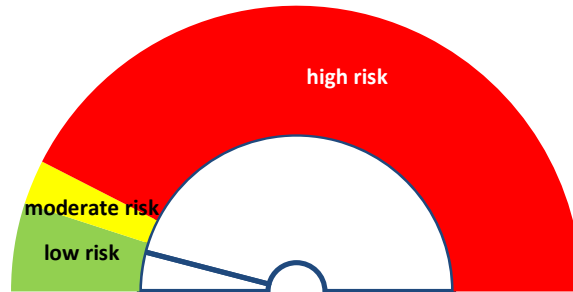
With adequate cash flow, the Municipality has the potential for flexibility to increase borrowing levels to help finance future capital expenditures

Calculation:

$$\frac{\text{Principal and Interest Paid on Long-term Debt}}{\text{Total Own Source Operating Revenue}} = 8.1\%$$

Risk Thresholds:

-  Low: Less than 10%
-  Moderate: 10% to 15%
-  High: Greater than 15%



Outstanding Operating Debt

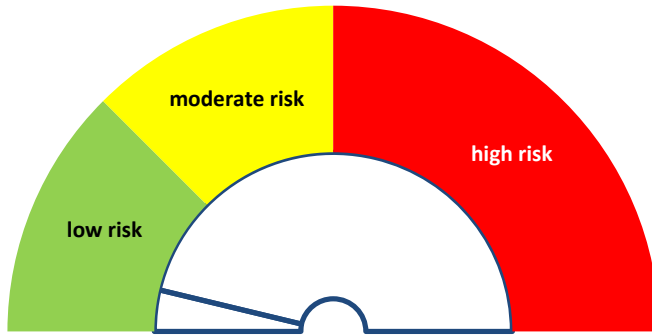
2020 Results: **Low risk** **7.5%**

What does it mean? The Municipality is carrying operating debt

Calculation:
$$\frac{\text{Total Outstanding Operating Debt}}{\text{Total Own Source Operating Revenue}} = 7.5\%$$

Risk Thresholds:

-  Low: Less than 25%
-  Moderate: 25% to 50%
-  High: Greater than 50%






Operating Reserve

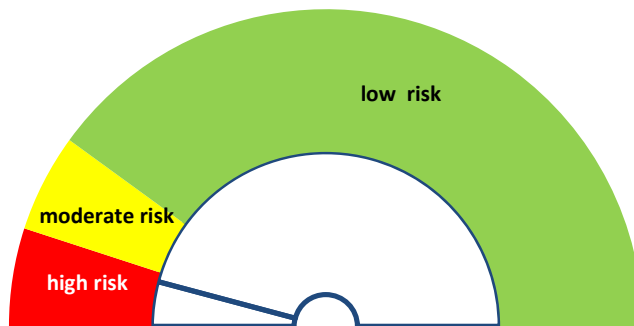
2020 Results: High risk 8.3%

What does it mean? The Municipality has not set aside sufficient funds to help mitigate any unforeseen risks or future needs.
This indicator provides the value of funds set aside for planned future needs, to smooth expenses or for unexpected expenses.

Calculation:
$$\frac{\text{Total Operating Reserve Fund Balance}}{\text{Total Operating Expenditures}} = 8.3\%$$

Risk Thresholds:

-  Low: Greater than 20%
-  Moderate: 10% to 20%
-  High: Less than 10%



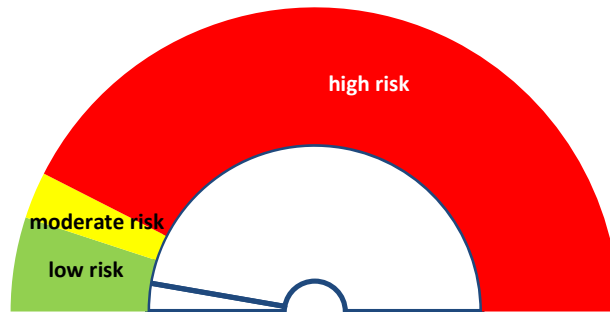
Uncollected Taxes

2020 Results: **Low risk 5.4%**

What does it mean? The Municipality is managing tax revenue collection.

Calculation:
$$\frac{\text{Total Cumulative Uncollected Taxes}}{\text{Total Taxes Billed in Current Fiscal Year}} = 5.4\%$$

- Risk Thresholds:**
-  Low: Less than 10%
 -  Moderate: 10% to 15%
 -  High: Greater than 15%



Undepreciated Assets

2020 Results: **Low risk** **57.8%**

What does it mean?




This indicator estimates that the Municipality's capital assets have 57.8% of useful life remaining.

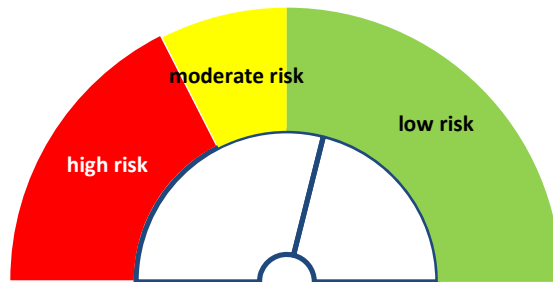
Municipalities across Canada are facing sufficient infrastructure challenges. This indicates that the Municipality is experiencing less of an infrastructure challenge than other municipalities.

Calculation:

$$\frac{\text{Total Net Book Value of Capital Assets}}{\text{Gross Costs of Capital Assets}} = 57.8\%$$

Risk Thresholds:

-  Low: Greater than 50%
-  Moderate: 35% to 50%
-  High: Less than 35%






5-Year Budget Accuracy

2020 Results: **Low risk** 5 of the last 5 years, actual expenditures were within +/- 5% of budget

What does it mean? The Municipality did consistently maintain expenditure spending within budget limits.

Calculation:
$$\frac{\text{Total budget expenditures} - \text{Total actual expenditures}}{\text{Total budget expenditures}}$$

Risk Thresholds:

-  Low: 5 out of 5 years, expenditures were within +/- 5% or expenditure and revenue variance were within +/- 5% of each other
-  Moderate: 4 out of 5 years, expenditures were within +/- 5%
-  High: Less than 4 out of 5 years, expenditures were within +/- 5%

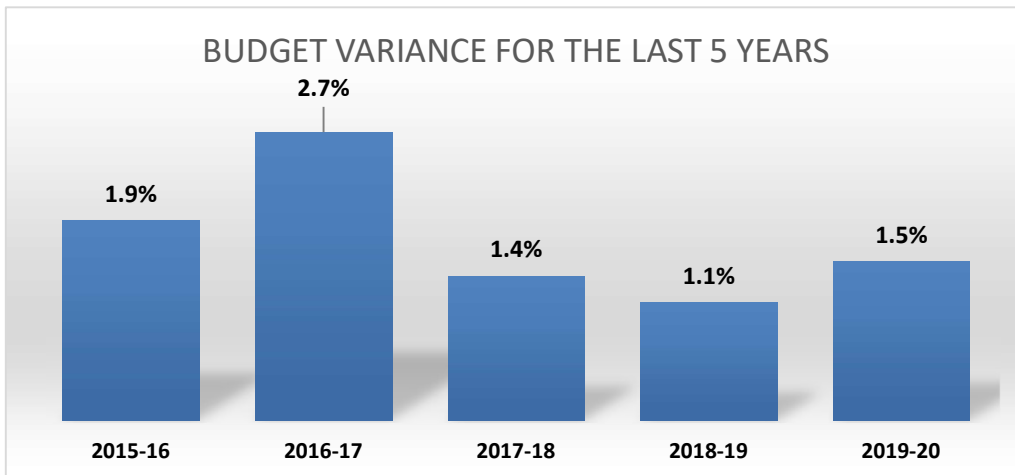


Figure 16- Operating budget variance over the last 5 years. Source: Financial Information Return and Statement of Estimates- Budget

FCI - Roof (Key Performance) Indicators -

the ability to meet current and future needs in a balanced and independent manner

Reliance on Government Transfers

2020 Results: **Low risk** **9.9%**




What does it mean?

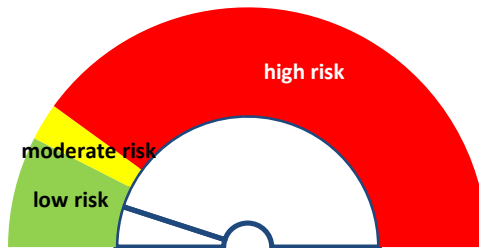
The Municipality is not dependent on another level of government to meet its service obligations.

Calculation:

$$\frac{\text{Total Government Transfers}}{\text{Total Revenue}} = 9.9\%$$

Risk Thresholds:

-  Low: Less than 15%
-  Moderate: 15% to 20%
-  High: Greater than 20%






Number of Deficits in the Last 5 Years

2020 Results: **Low risk** 0 Operating deficits in the last five years

What does it mean? Deficits are important indications of financial health. The result indicates that the municipality is able to meet its needs in a balanced manner and maintain a balanced budget

Calculation: The number of non-consolidated operating deficits in the last five years = 0

Risk Thresholds:

-  Low: 0 in the last 5 years
-  Moderate: 1 or more in the last 5 years
-  High: 1 or more in the last 2 years with one material deficit (0.5% of operating expenses)

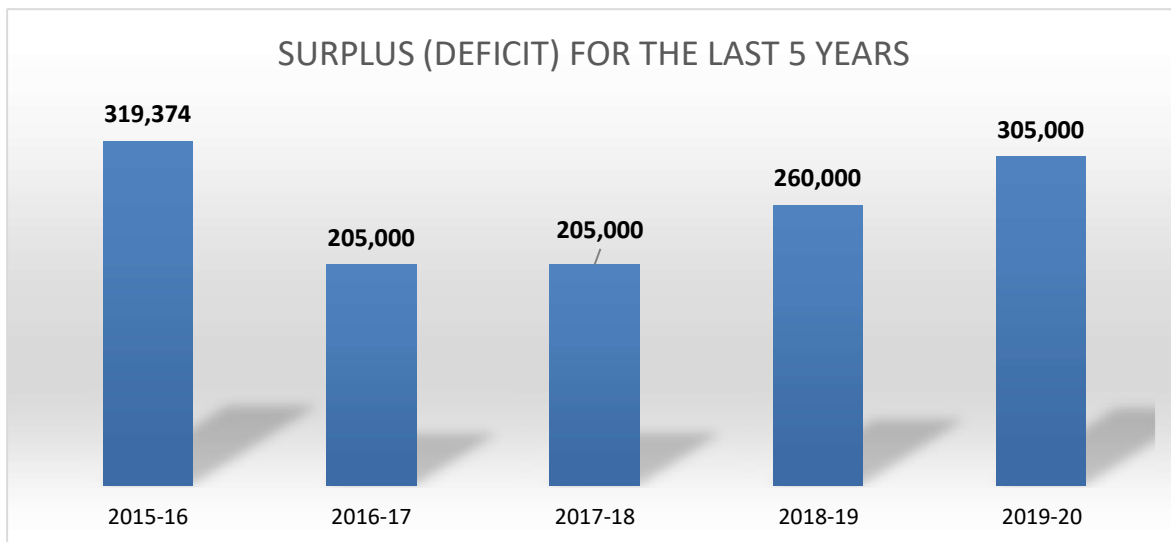


Figure 17- Annual operating fund surplus (deficit) for the last 5 years. Source: Financial Information Return

Combined Reserves

2020 Results: **High risk** **17.6%**

What does it mean?




This result indicates that the Municipality does not appear to have sufficient reserves needed to address unexpected events or provide flexibility to address future projects.

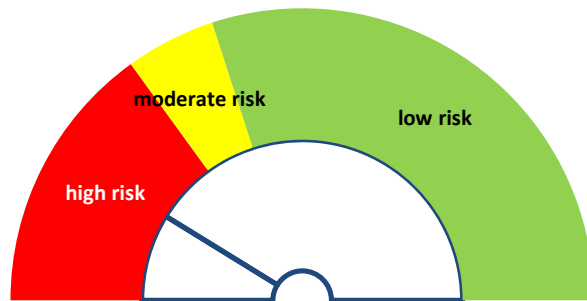
Reserves are critical components of a municipality's long-term sustainability. This indicator shows the value of the funds held in the reserves compared to a single year's operation, including amortization expenses.

Calculation:

$$\frac{\text{Total Operating and Capital Reserves}}{\text{Total Operating Expenses plus Amortization Expense}} = 17.6\%$$

Risk Thresholds:

-  Low: Greater than 40%
-  Moderate: 30% to 40%
-  High: Less than 30%



Appendix I - Additional Resources

Nova Scotia Government's Open Data Portal (data.novascotia.ca)

This portal provides access to various government data in a free, accessible, machine-readable format.

Financial datasets currently published through the Nova Scotia Government's Open Data Portal:

- 911 Municipal Grants
- Consolidated Revenues and Expenses by Municipality
- Municipal Affairs Funding Programs
- Emergency Services Provider Fund
- Farm Land Grant
- Financial Condition Indicators by Municipality
- Municipal Contributions to Roads
- Municipal Financial Capacity Grant (formally equalization program)
- Municipal Operating Fund- Summary of Revenue and Expenses by Municipality
- Municipal Operating Expenses by Function -10 Year Summary
- Municipal Operating Revenue by Source -10 Year Summary
- Municipal Property Tax Rates
- Nova Scotia Power Grant-in-Lieu
- Uniform Assessment

Appendix II - Municipal Website

Municipal website is truro.ca

A municipality's website can be a helpful resource to access various financial information. Currently, most municipal websites provide:

- Audited Financial Statements
- Approved Operating Budget
- Quarterly Municipal Expense Report
- Quarterly Municipal Hospitality Expense Report

Contact Municipal Affairs and Housing

For more information, for support in action plan development, or to obtain a guide on action plan development: municipalfinance@novascotia.ca

