

**AGENDA**  
**AUDIT COMMITTEE MEETING**

Bridgewater, NS

**Tuesday, July 2, 2019 – 9:00 a.m.**

Time & Page

1. CALL TO ORDER
2. NOMINATION AND ELECTION BY BALLOT – CHAIR & VICE CHAIR  
[Audit Committee, Terms of Reference, Section 3.4]
3. AUDITOR PRE-AUDIT PRESENTATION/DISCUSSION
4. STAFF REPORTS:
  - 4.1 Finance Department
    - 4.1.1 Financial Condition Indicator Results ..... 1-32
5. IN CAMERA
  - 5.1 Belliveau Veinotte Inc..... 9:15 a.m  
Concerning External Audit under Section 22(2)(c) of the *MGA*
6. NEXT MEETING
7. ADJOURNMENT



# Municipality of the District of Lunenburg

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## INFORMATION REPORT

**REPORT TO:** Audit Committee

**SUBMITTED BY:** Elana Wentzell, CPA, CMA

**DATE:** July 2, 2019

**RE:** Financial Condition Indicator Results

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### Executive Summary

On June 3, 2019, the Province released annual Financial Condition Indicators results for 2017/18. The full report is enclosed.

The indicators to provide a risk-based approach to evaluating municipalities and are presented in a house format graph. This visual focuses on key performance indicators, leading financial indicators and potential internal and external factors that could have an impact on a municipality's financial results. The risk thresholds are colored: yellow indicates medium risk, red indicates high risk and green, low risk. The enclosed report indicates that the overall financial condition risk assessment for our municipality is green which means that it is considered low risk for fiscal instability.

MODL has green indicators for all categories except budget accuracy which is red due to budget surpluses. As we know, a budget is plan that can change throughout the year. Budget accuracy can get skewed when we budget for project placeholders and those projects do not become available, when plans are delayed due to funding partnership approvals, or when revenue estimates are too conservative. The surpluses are placed in reserves to ensure there are funds to help mitigate the financial impact of major, non-recurring or unforeseen expenditures on the Municipality's annual operating budget as well as take advantage of unexpected opportunities to leverage external funding programs (page 6 of the enclosed report).

Based on the indicators related to municipal revenues, MODL's general operating revenue is stable. Our assessment growth is above the Consumer Price Index indicating our tax base is able to cover increasing costs of municipal services and programs (page 14 of the enclosed report).

Based on the indicators related to general operating expenses, MODL has been able to meet its needs in a balanced manner and has maintained a balanced budget. As well, we have preserved prudent debt and reserve levels while maintaining capital assets with 73% useful life remaining (page 17 of the enclosed report).

Other items of note include that MODL:

- is setting aside sufficient funds to help mitigate any unforeseen risks,
- is not dependent on another level of government to meet service obligations, and
- has healthy reserves which is important to help address unexpected events and provide flexibility to address future projects.

Please refer to the enclosed report for more detailed information.

Department: Finance and Administration

Report Prepared By: Elana Wentzell

Date: June 12, 2019

Report Approved By: \_\_\_\_\_

Date \_\_\_\_\_

Reviewed By CAO: \_\_\_\_\_

Date \_\_\_\_\_



# Municipal Report



## **Municipality of the District of Lunenburg**

Department of Municipal Affairs

Municipal Profile and  
Financial Condition Indicators Results

2018

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## 1 – INTRODUCTION

The Department of Municipal Affairs, on behalf of the Nova Scotia Government and Association of Municipal Administrators of Nova Scotia (AMANS), compiles municipal indicators that focus on financial matters, administration of the municipality and characteristics of the community.

Prior to 2017, this information was structured into two separate reports – the Financial Condition Indicator and the Municipal Profile reports. This report brings together both sets of statistics (financial and demographic) to give an overall snapshot for each municipality.

You can use this report to:

- help community members better understand the municipality in which they live
- better understand the key characteristics about the municipality
- better understand financial risks, and
- help inform the decision-making process

### For example

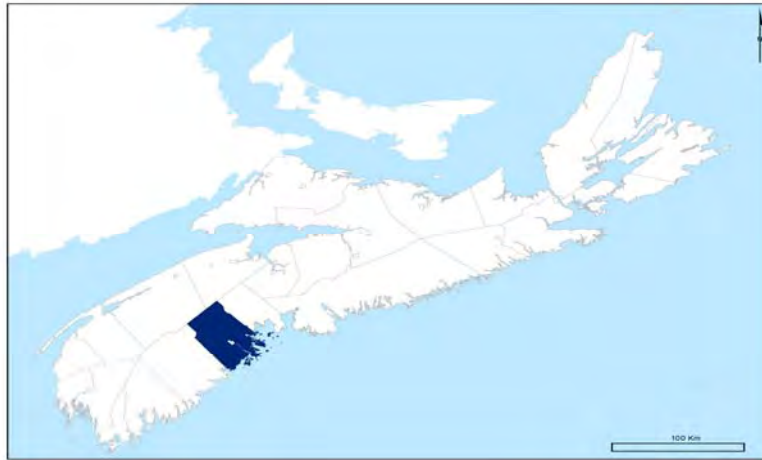
Council and Community members can:

- 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 understand whether their community's population is growing or declining and potential impact on municipal revenues and expenses.

## 2 – MUNICIPAL HIGHLIGHTS

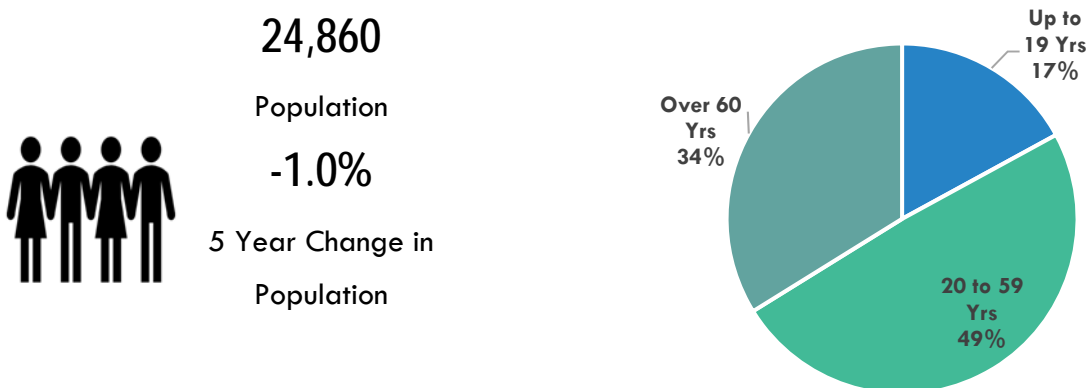
### 2.1 General Information About the Municipality

The District of Lunenburg (“the Municipality”) is a rural municipality located in Lunenburg County. It is approximately 1,759 km<sup>2</sup> with 14,787 dwellings.



### 2.2 Population Highlights

From 2011 to 2016, the population of Lunenburg County decreased by 0.4%. Similarly, the population of the District of Lunenburg decreased by 1.0%. The Municipality’s population is aging: currently, 49 % of residents are between 20 and 59 years of age.

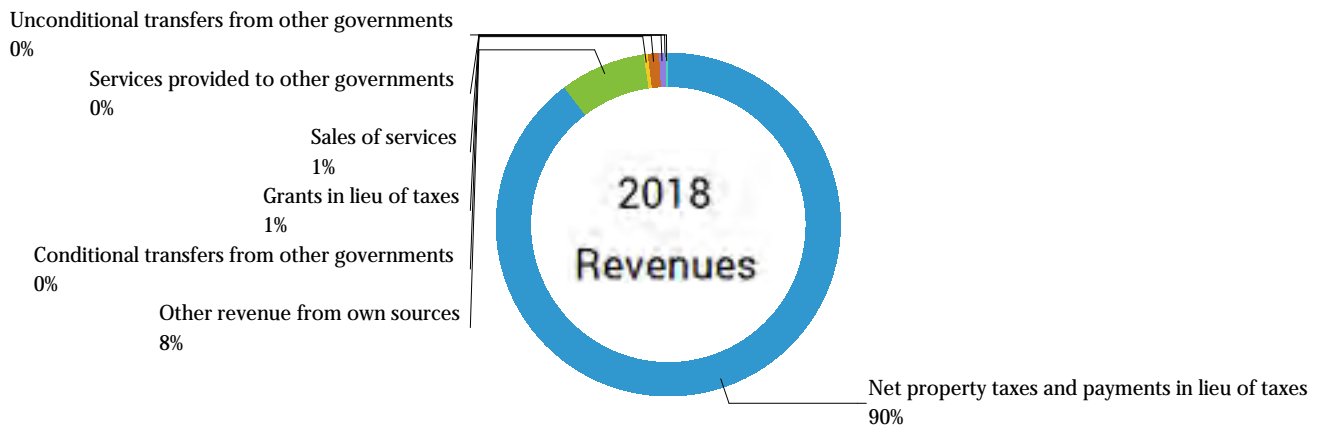


## 2.3 Financial Highlights

# \$18.8 M

## 2018 General Operating Budget

General Operating Revenue Sources per 2018 Financial Information Return <sup>1</sup>



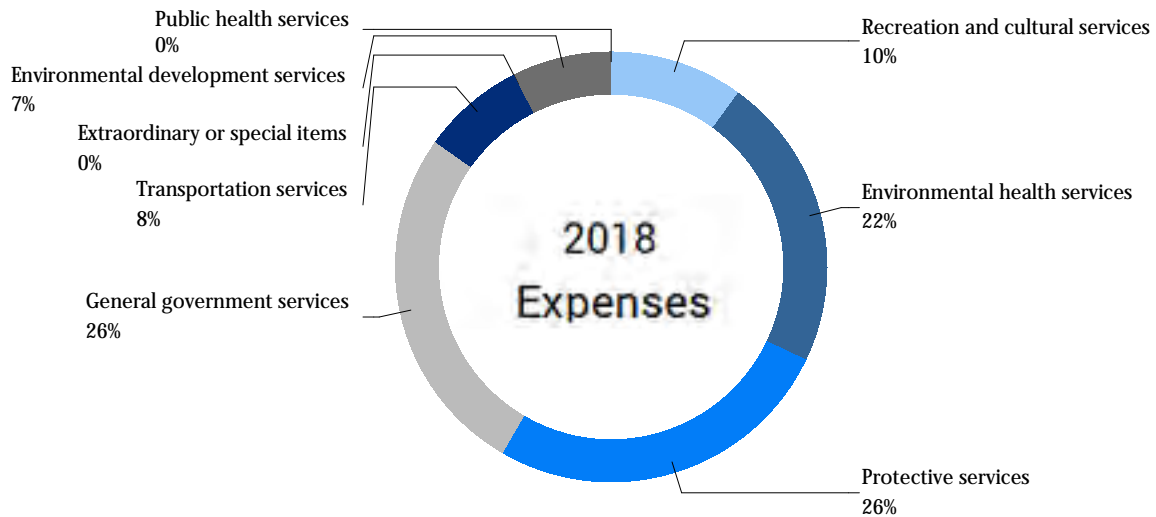
The total generating operating revenue for 2017-18 was \$18.8 million. The District of Lunenburg is self-financing, deriving most of their revenue from own source revenue instruments. As shown in the pie chart above, revenue sources for Lunenburg are comprised of:

- ◆ 16.8 million (90%) Net property taxes and payments in lieu of taxes
- ◆ 1.5 million (8%) Other revenue from own sources
- ◆ 0.2 million (1%) Grants in lieu of taxes
- ◆ 0.1 million (1%) Sales of services
- ◆ 0.1 million (0%) Conditional transfers from other governments
- ◆ 0.1 million (0%) Unconditional transfers from other governments
- ◆ 0.0 million (0%) Services provided to other governments

<sup>1</sup> Municipalities submit the Financial Information Return (FIR) to the Department of Municipal Affairs annually and this report contains financial information for the year ended March 31, 2018.



## General Operating Expense Categories per 2018 Financial Information Return



The total generating operating expenses for 2017-18 was \$15.1 million. As shown in the pie chart above, expenses for Lunenburg are comprised of:

- ◆ 4.0 million (26%) General government services
- ◆ 4.0 million (26%) Protective services
- ◆ 3.3 million (22%) Environmental health services
- ◆ 1.5 million (10%) Recreation and cultural services
- ◆ 1.2 million (8%) Transportation services
- ◆ 1.1 million (7%) Environmental development services
- ◆ 0.0 million (0%) Public health services
- ◆ 0.0 million (0%) Extraordinary or special items

## 2.4 Financial Condition Indicators

The Financial Condition Indicators (FCIs) were developed to help present a sense of municipal financial information by condensing multiple sources of information into a single 'House Format' graph. This visual focuses on key performance indicators, leading financial indicators and potential internal and external factors that could have an impact on a municipality's financial results. The House Model on the next page presents 13 indicators organized into three dimensions: base, structure and roof.

Each of a municipality's indicators is assessed against risk thresholds: low risk (green), moderate risk (yellow) and high risk (red). This provides a quick visual of a municipality's strengths and possible areas where a municipality may want to focus its attention.

The District of Lunenburg has 12 indicators assessed as low risk (well within the recommended threshold), and one indicator assessed as high risk.

Reviewing the combined FCIs, the Department calculates an overall assessment for fiscal instability:

- High-risk (7 or less FCIs meets threshold)
- Moderate-risk (8-9 FCIs meets threshold)
- Low-risk (10-13 FCIs meets threshold)

The overall Financial Conditions Index assessment for the District of Lunenburg is green (low risk). This means that, although the Municipality has a few challenges, it is considered low risk for fiscal instability.

### **MUNICIPAL COMMENTS:**

**The Municipality strives to respond to the needs of the community in a fiscally responsible manner by creating a budget that maintains stable tax rates and meets the service levels established by Council. The Financial Condition index is proof of this fiscal responsibility with green indicators in all dimensions except one. The Budget Accuracy dimension is red due to budget surpluses. These surpluses are placed in reserves to ensure there are funds to help mitigate the financial impact of major, nonrecurring or unforeseen expenditures on the Municipality's annual operating budget, as well as take advantage of unexpected opportunities to leverage external funding programs.**

The following pages provide details on the individual FCI assessments and the Municipality's specific challenges. For more in-depth information on the FCIs, please refer to Section 5.

### 2.4.1 Financial Condition Indicators in House Format



## 2.4.2 Two-Year Comparison of Financial Condition Indicators

<b>BASE</b>	<b>2018</b>	<b>2017</b>	<b>+/-</b>	<b>2018 Rural Avg.</b>
3-year Change in Tax Base	● 6.4%	● 8.9%	-2.5%	6.4%
Reliance on a Single Business or Institution	● 0.4%	● 0.4%	0.0%	3.6%
Residential Tax Effort	● 2.2%	● 2.3%	0.0%	2.1%
<b>STRUCTURE</b>				
Uncollected Taxes	● 6.9%	● 6.8%	0.1%	8.9%
5 Year Budget Accuracy	● 3/5	● 4/5	-1	3.7/5
Operating Reserves	● 78.2%	● 64.9%	13.3%	46.2%
Debt Service	● 6.7%	● 6.7%	0.0%	4.5%
Outstanding Operating Debt	● 0.0%	● 0.0%	0.0%	4.3%
Undepreciated Assets	● 73.0%	● 80.4%	-7.4%	61.7%
<b>ROOF</b>				
Deficits in the Last 5 Years	● 0/5	● 0/5	0	0.4/5
Liquidity	● 2.3	● 1.8	0.5	3.3
Reliance on Government Transfers	● 0.4%	● 0.5%	-0.2%	3.9%
Combined Reserve	● 118.1%	● 92.6%	25.5%	75.1%

## 3 – MUNICIPAL PROFILE INFORMATION

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.

### 3.1 Municipal Composition

Located in Lunenburg County, the District of Lunenburg is a rural municipality<sup>2</sup> with 11 elected councillors, including the Mayor.

In geographic area, the Municipality is approximately 1,759 km<sup>2</sup> with 14,787 dwellings.

### 3.2 Population Trends

The District of Lunenburg's population is 24,860, which makes up 2.8% of the provincial population. The graph below shows Lunenburg's 20-year trend compared to the rural average. The population of Lunenburg has been declining.

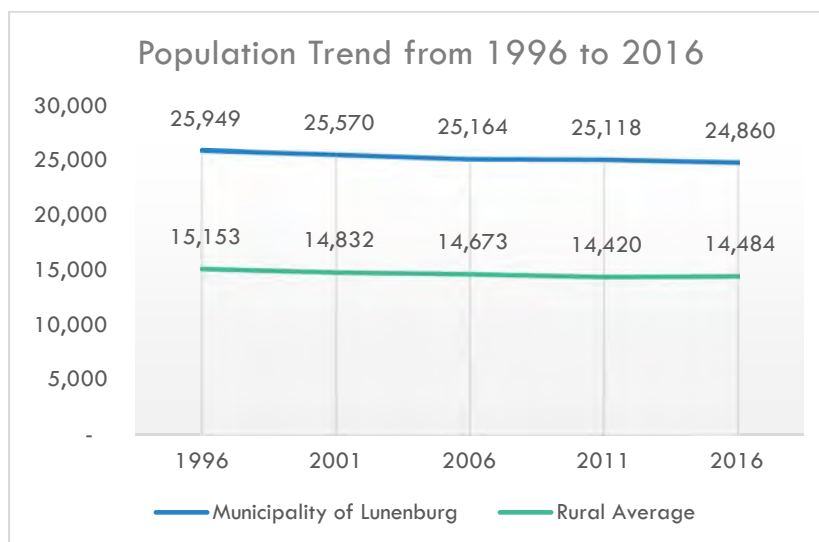


Figure 1 - Population from 1996-2016. Source: Statistics Canada.

<sup>2</sup> There are three categories of municipalities: regionals, towns and rurals. Rural municipalities are counties or districts.

Figure 2 shows Lunenburg’s population is aging.

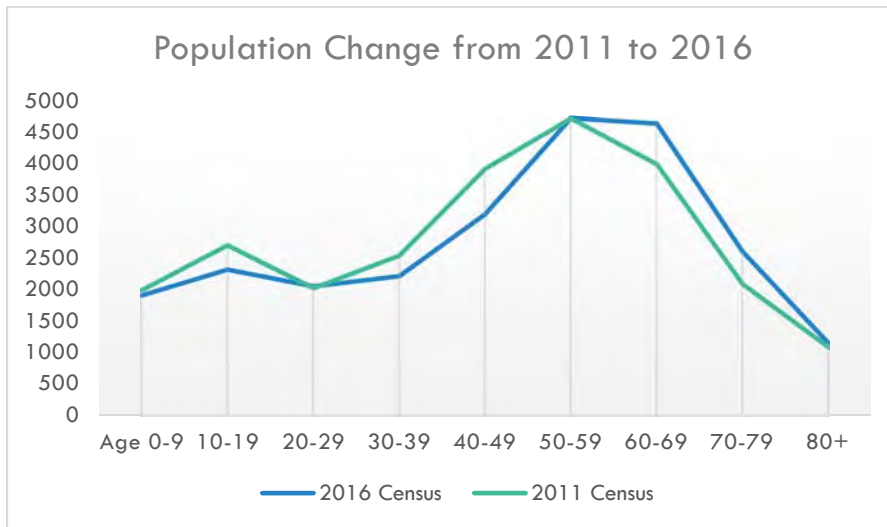


Figure 2 - Comparison of Population by Age for 2011 and 2016. Source: Statistics Canada.

According to the 2016 Census, similar to most rural municipalities in Nova Scotia, the majority of Lunenburg’s citizens are between the ages of 40 and 69.

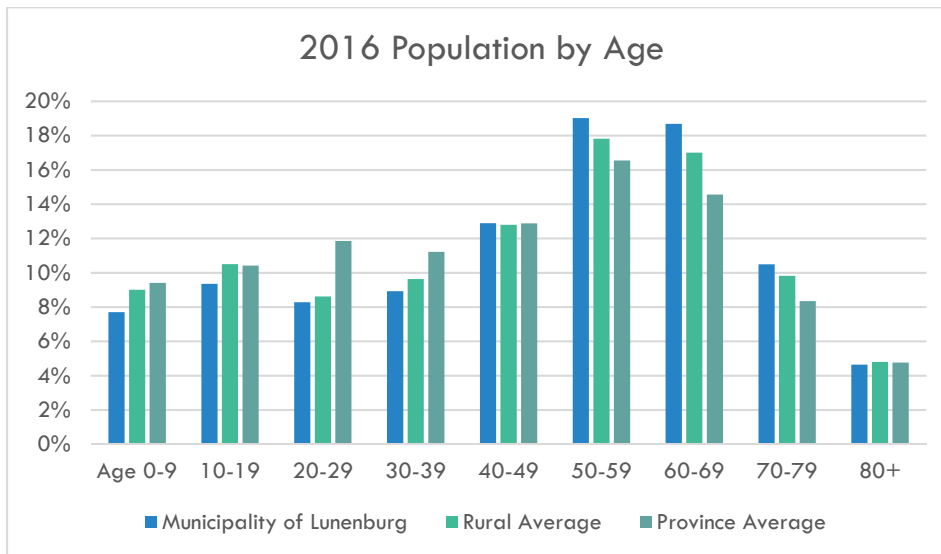


Figure 3 - 2016 Population by Age. Source: Statistics Canada.

These population trends could have impacts on the current and potential future tax base for the District of Lunenburg, as 90% of Lunenburg’s General Operating Revenue is derived from property taxes.

### 3.3 Economic Indicators

Along with population trends, it is important to understand employment rates and median household income. Education levels can also play a crucial role in economic and social progress and can help improve income distribution. These factors can provide an indication of the well-being of the economy and labour force.

	2016 Census	2011 Census	+/-	2016 Rural Avg.
<b>Median Household Income</b>	\$58,624	\$50,075	\$8,549	\$57,294
<b>Employment Rate</b>	52.0%	53.7%	-1.7%	50.1%
<b>Education Beyond High School</b>	51.2%	50.4%	0.8%	49.4%

*Source: 2011 and 2016 Statistics Canada Census*

In a healthy economy, the unemployment rate is between 3% and 5%. The District of Lunenburg's employment rate is above the rural average, although it has declined since 2011.

Lunenburg's education level is higher than the rural average and it has increased since 2011.

Lunenburg's median household income is higher than the rural average and has increased since 2011.

## 4 – FINANCIAL INFORMATION

### 4.1 Revenue

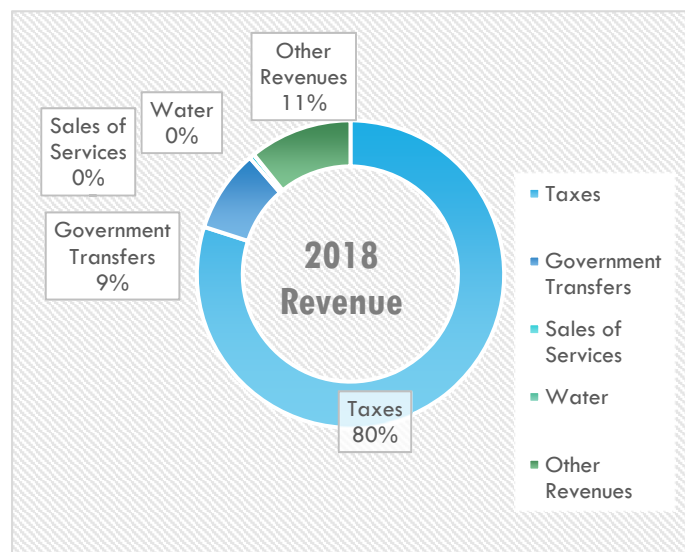
Audited financial statements are presented on a consolidated basis. Consolidated financial statements are comprised of all the individual funds managed by the municipality and any organization or enterprise the municipality owns or controls. Consolidated financial statements reflect all these entities as one single reporting entity.

The municipality's non-consolidated financial statements<sup>3</sup> 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.

As per the Consolidated Financial Statements of the District of Lunenburg, the Municipality is accountable for the following entities, as well as general municipal operations:

- Lunenburg County Multi Purpose Centre Corporation (50%)
- Municipal Joint Services Board (61.9%)

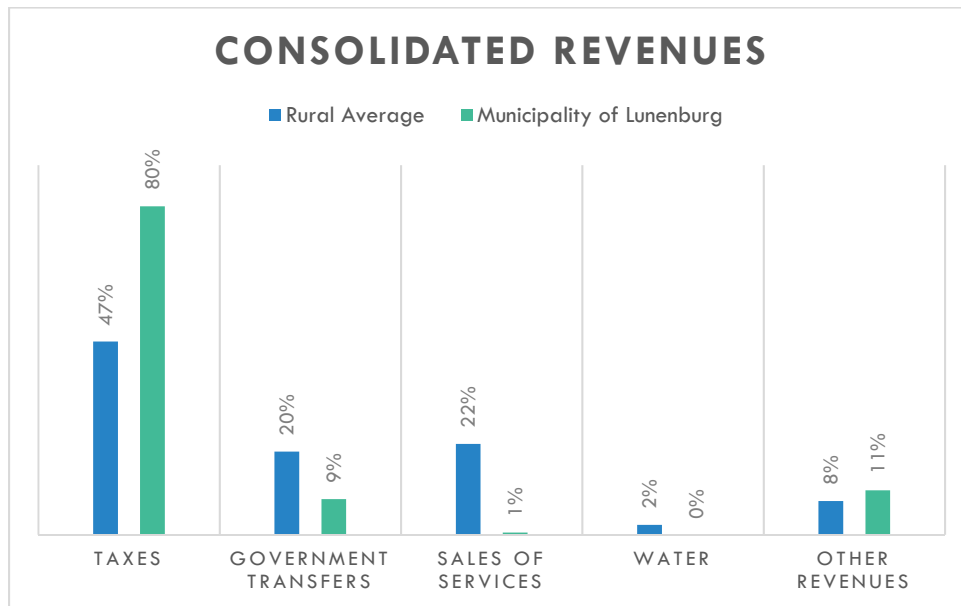
Lunenburg's total consolidated revenue including those entities for 2017-18 was \$21.0 million.



<sup>3</sup> 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.



As shown in graph below, the Municipality's revenue is divided into five categories on a consolidated basis and is compared to the rural average.

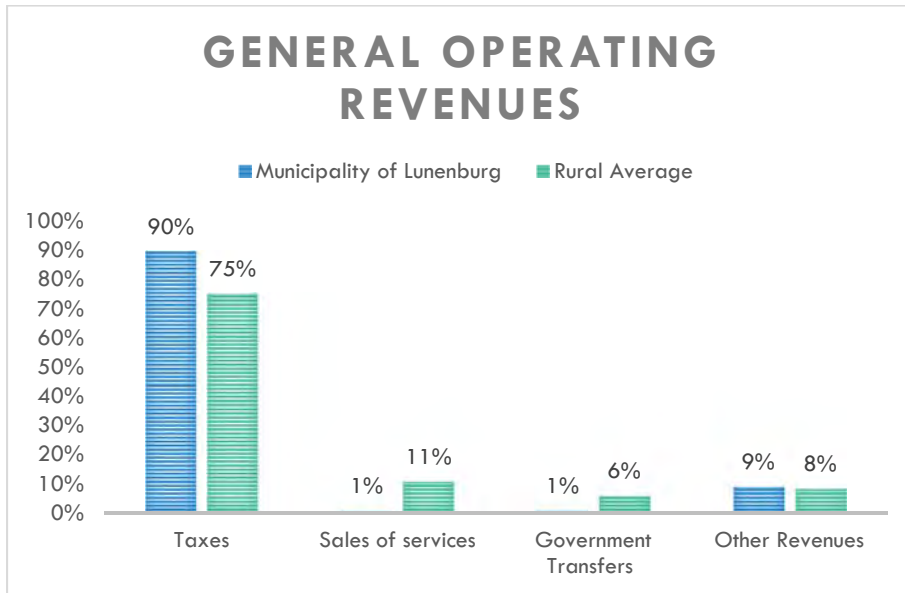


To fund its expenditure responsibilities, the District of Lunenburg relies on taxes for 80 % of its revenue. In 2018, 91%<sup>4</sup> of municipal revenues was generated from Lunenburg's own sources, while 9%<sup>5</sup> was dependent on transfers from other levels of government.

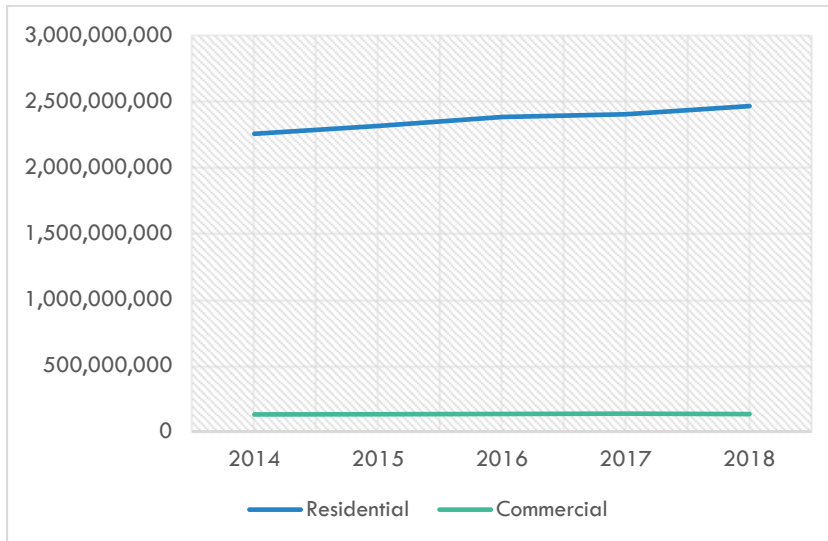
<sup>4</sup> Including Taxes, Sales of Services, Water (if applicable), and Other Revenues. Sales of Services include all sales of services provided to individuals, businesses and other governments. Other Revenues include grants in lieu of taxes, other revenues from own sources and net income from government business enterprises.

<sup>5</sup> Including unconditional and conditional transfers from federal, provincial and other local governments for municipal operations and capital infrastructure projects.

The graph below shows the Municipality’s revenue from municipal operations only or from the Municipal General Operating Fund.



A municipality's ability to raise revenue through property tax is dependent on its taxable assessment base. Since property taxes are a primary source of revenue for most municipalities, special emphasis has been placed on reviewing assessment trends. The line graph below shows residential and commercial trends for the last five years.



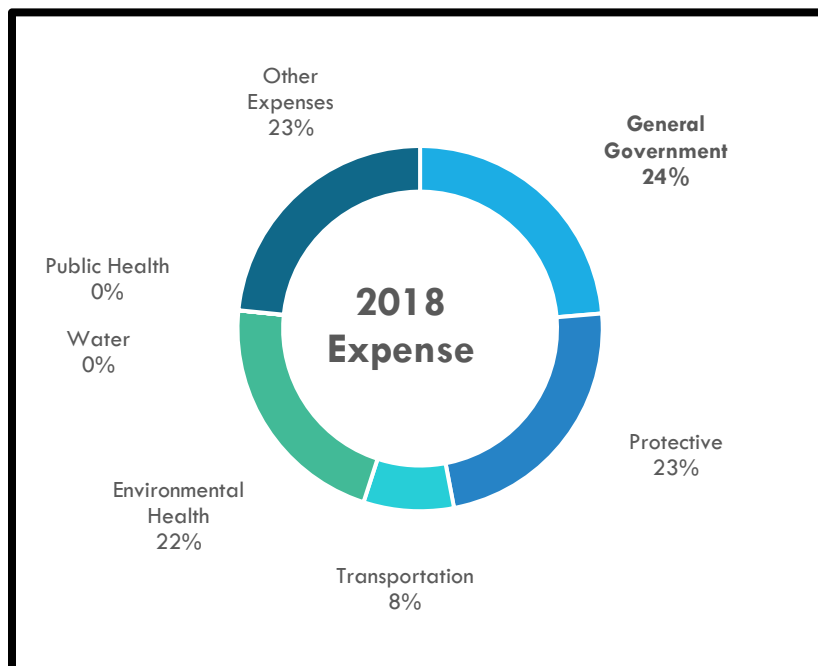
Based on 2018 Financial Condition Indicators related to municipal revenues, the Municipality's general operating revenue is stable. The District of Lunenburg's tax assessment growth is above the Consumer Price Index (CPI). This indicates that the Municipality's tax base was able to cover the increasing cost of municipal services and programs.



- Since the Municipality's tax base is not dependent on one single business or institution, it is not showing a vulnerability in this area.
- The Residential Tax Effort Indicator, which can assess the affordability of the Municipality's taxes in relation to the current service levels, indicates that the Municipality has some flexibility to increase the taxes if required.
- The Municipality is managing tax revenue collection.

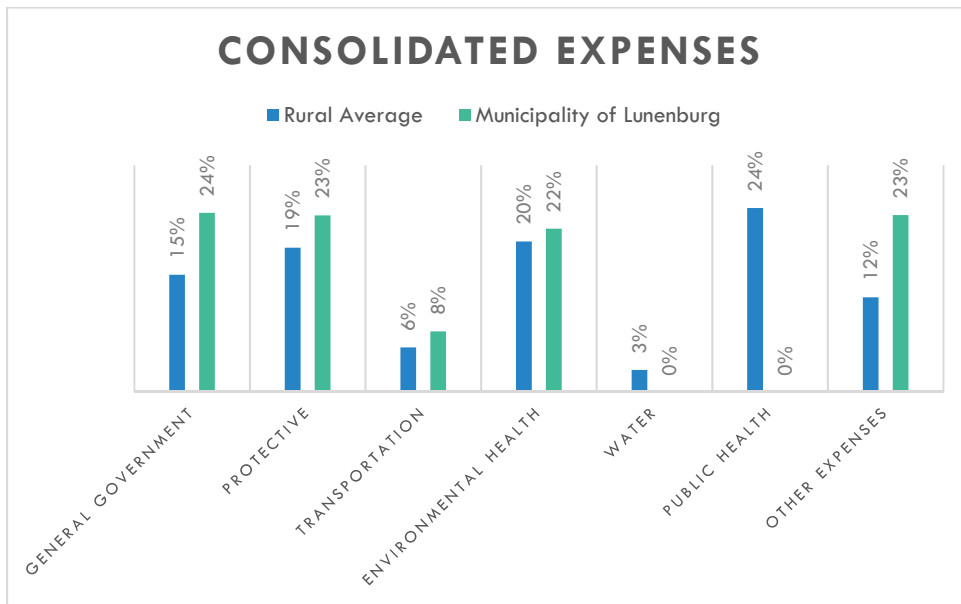
## 4.2 Expenses

Total consolidated expenses were \$17.1 million. General Government service expenses make up 24% of total expenses. General Government service expenses consist of Legislative, General Administrative, Other General Government expenses incurred by the Municipality.

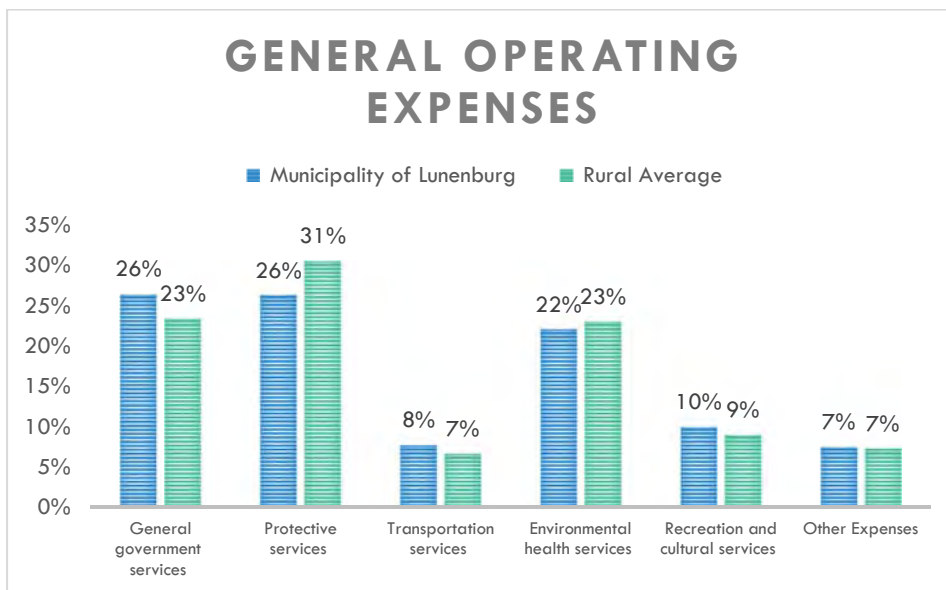


Please note Other Expenses include Environmental Development Services, Recreation and Cultural Services, Electric Expenses (if applicable) and Extraordinary or Special Items.

The graph below shows the District of Lunenburg’s expense by function on a consolidated basis compared to the rural average.



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



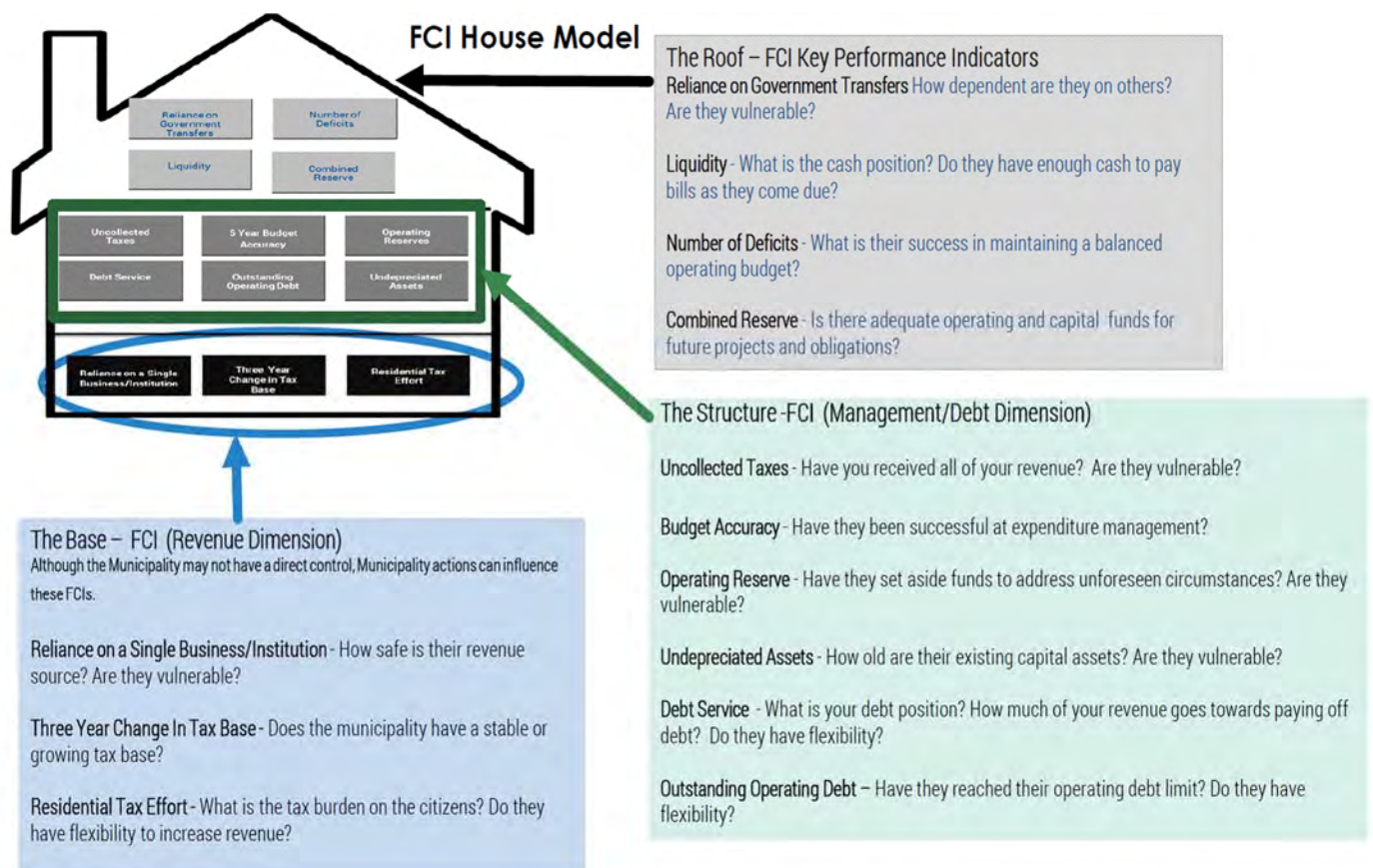
Based on the indicators related to municipal general operating expenses, the results show:



- For the last five years, the Municipality has been able to meet its needs in a balanced manner and has maintained a balanced budget.
- The Municipality has preserved prudent debt and reserve levels while maintaining capital assets with 73% of useful life remaining.

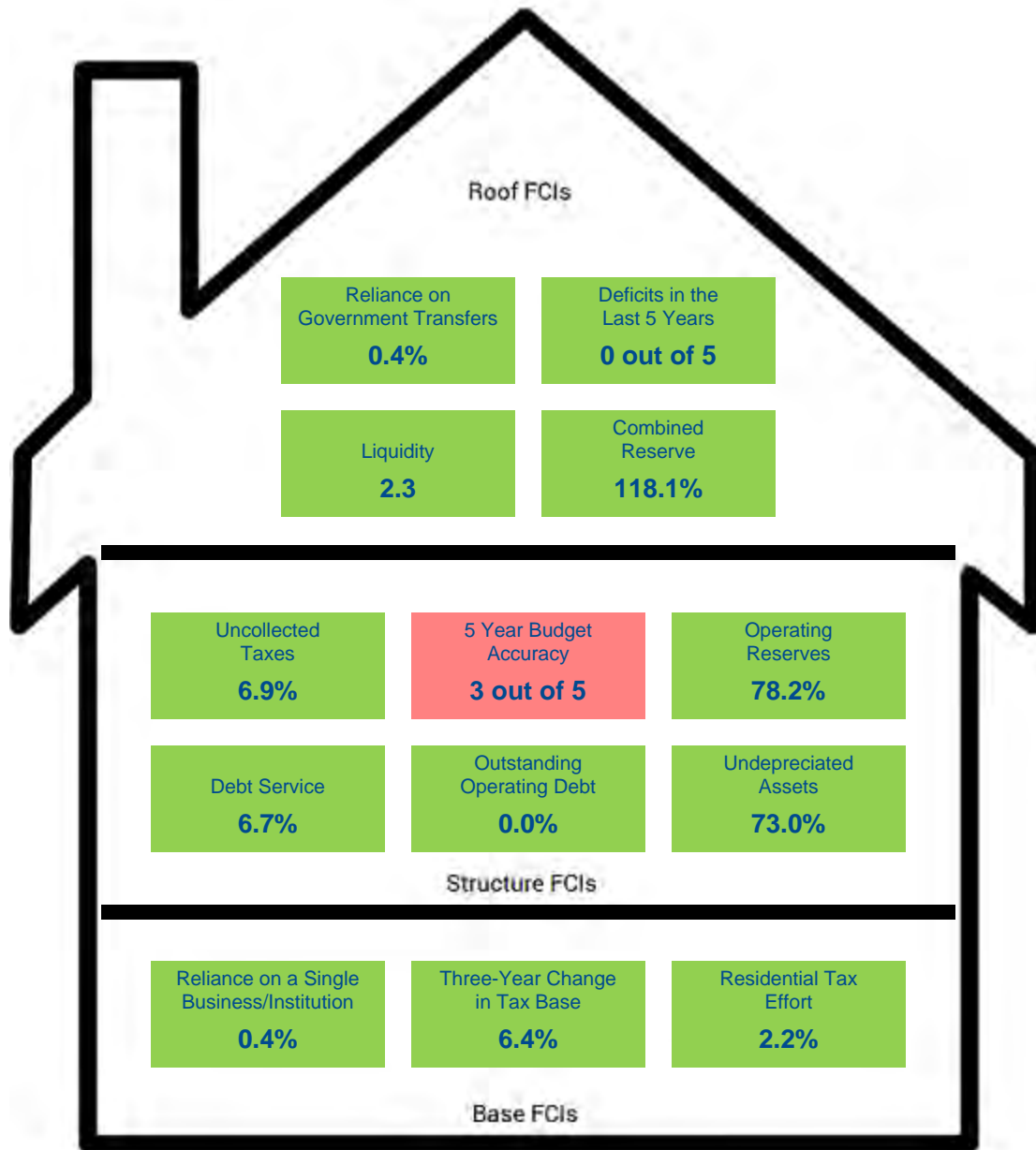
## 5 – FINANCIAL CONDITION INDICATORS

The Financial Condition Indicators (FCIs)<sup>6</sup> were developed jointly by the Province of Nova Scotia, the Nova Scotia Federation of Municipalities (NSFM), and the Association of Municipal Administrators (AMA) to help present municipal financial information by condensing multiple sources of information into a single visual graph. This visual focuses on key performance indicators, leading financial indicators and potential internal and external factors that could have an impact on a municipality's financial results. The House Model below presents 13 Indicators organized into three dimensions: base, structure and roof.



<sup>6</sup> FCIs are based on non-consolidated data.

Each of a municipality's indicators is assessed against risk thresholds: low risk (green), moderate risk (yellow) and high risk (red). This provides a quick visual of a municipality's strengths and possible areas where a municipality may want to focus its attention. The District of Lunenburg has 12 indicators assessed at low risk (well within the recommended threshold) and one indicator assessed at high risk.





Before you can understand a municipality's situation, it is important to understand what the indicator is measuring and the potential risks identified. For example: for a municipality with a three-year change in tax base lower than the threshold, this could indicate that assessments are growing slower than inflation. A negative percentage for this indicator indicates a decrease in assessment value, which could indicate serious economic concerns in the region.

Please note that FCI results serve as an analytical tool to help identify the need for additional inquiry and/or action. Reviewing the direction, the FCI is moving can serve as an early warning. Assessing the results in relation to strategic decisions can also help an individual understand risk tolerance and potential mitigating factors.

It is important to understand that reaching or exceeding a threshold does not necessarily mean a municipality is in danger. The red colour indicates that a high risk has been identified. When this occurs, it is critical that this indicator is reviewed, along with additional inquiry or analysis. The additional analysis needs to consider mitigating factors that are causing the trend or other factors that could help neutralize the risk.

The next section provides more in-depth information.

## The Base FCI Indicators

### Reliance on a Single Business/Institution

Calculation	Risk Thresholds	
<u>Taxable assessment value of the largest business or institution</u> Uniform Assessment	Low	Less than 10%
	Moderate	10% to 15%
	High	Greater than 15%

**2018 Results:** The largest single commercial or institutional account is only 0.4% of the Municipality's total Uniform Assessment. Assessed as a low risk.

**What does it mean?** The Municipality's tax base is not dependent on one single business or institution. The Municipality is not showing vulnerability in this area.

### Three Year Change in Tax Base

Calculation	Risk Thresholds	
<u>Current Uniform Assessment-Uniform Assessment 3 Years Prior</u> Uniform Assessment 3 Years Prior	Low	Equal or above CPI % Change
	Moderate	Below CPI % Change, but not negative growth
	High	Negative growth

**2018 Results:** 6.4% growth which is above the CPI % change (4.4%). Assessed as a low risk.

**What does it mean?** Growth is above the CPI % change. The Municipality's tax base is strong to cover the cost of municipal services and programs.

### Residential Tax Effort

Calculation	Risk Thresholds	
<u>Total residential tax revenue per dwelling unit</u> Median Household Income	Low	Less than 4%
	Moderate	4% to 6%
	High	Greater than 6%

**2018 Results:** 2.2% of median household income is required to pay the average tax bill. Assessed at a low risk.

**What does it mean?** This Indicator enables the Council to assess the affordability of the Municipality's taxes in relation to the current service levels. This result shows the Municipality has some flexibility to increase the taxes if required.

## The Structure FCI Indicators –Management Dimension

### Uncollected Taxes

Calculation	Risk Thresholds	
$\frac{\text{Total Cumulative Uncollected Taxes}}{\text{Total Taxes Billed in Current Fiscal Year}}$	Low	Less than 10%
	Moderate	10% to 15%
	High	Greater than 15%

**2018 Results:** 6.9% Assessed as a low risk.

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

### Undepreciated Assets

Calculation	Risk Thresholds	
$\frac{\text{Total Net Book Value of Capital Assets}}{\text{Gross Costs of Capital Assets}}$	Low	Greater than 50%
	Moderate	35% to 50%
	High	Less than 35%

**2018 Results:** 73.0% Assessed as a low risk.

**What does it mean?** Municipalities across Canada are facing sufficient infrastructure challenges. This indicator estimate 73% of useful life is remaining in the municipality's capital assets. The Municipality is experiencing less of an infrastructure challenge than other municipalities.

### 5 Year Budget Accuracy

Calculation	Risk Thresholds	
$\frac{\text{Total budget expenditures}-\text{Total actual expenditures}}{\text{Total budget expenditures}}$	Low	5 out of 5 years, expenditures within +/- 5% or expenditure and revenue variances within +/- 5% of each other
	Moderate	4 out of 5 years, expenditures within +/- 5%
	High	Less than 4 out of 5 years, expenditures within +/- 5%

**2018 Results:** For three of the last 5 years, the Municipality's actual expenditures were within +/- 5% of budget. Assessed at a high risk.

**What does it mean?** For three of the last five years, the Municipality consistently maintained their expenditure spending within the budget limits. In 2017 and 2018, the Municipality's actual expenditures were 5.4% and 7.3% less than the budget.

**Municipal Comments:** The Budget Accuracy dimension is red due to budget surpluses. These surpluses are placed in reserves to ensure there are funds to help mitigate the financial impact of major, nonrecurring or unforeseen expenditures on the Municipality's annual operating budget, as well as take advantage of unexpected opportunities to leverage external funding programs.

## The Structure FCI Indicators – Debt and Reserves

### Debt Service

Calculation	Risk Thresholds	
$\frac{\text{Principal and Interest Paid on Long-term Debt}}{\text{Total Own Source Operating Revenue}}$	Low	Less than 10%
	Moderate	10% to 15%
	High	Greater than 15%

**2018 Results:** 6.7% Assessed as a low risk.

**What does it mean?** 6.7% of the Municipality's revenue is spent on principal and interest payments. Provided the municipality has adequate cash flow, it appears the Municipality has flexibility to increase borrowing levels to help finance future capital expenditures.

### Outstanding Operating Debt

Calculation	Risk Thresholds	
$\frac{\text{Total Outstanding Operating Debt}}{\text{Total Own Source Revenue}}$	Low	Less than 25%
	Moderate	25% to 50%
	High	Greater than 50%

**2018 Results:** 0.0% Assessed as low risk.

**What does it mean?** The Municipality is not carrying any operating debt.

### Operating Reserve

Calculation	Risk Thresholds	
$\frac{\text{Total Operating Reserve Fund Balance}}{\text{Total Operating Expenditures}}$	Low	Greater than 20%
	Moderate	10% to 20%
	High	Less than 10%

**2018 Results:** 78.2% Assessed as a low risk.

**What does it mean?** This Indicator provides the value of funds set aside for planned future needs, to smooth expenses or for unexpected expenses. This result indicates the Municipality is setting aside sufficient funds to help mitigate any unforeseen risks or future need.

**FCI- Key Performance Indicators- the ability to meet current and future needs in a balanced and independent manner**

**Reliance on Government Transfers**

Calculation	Risk Thresholds	
$\frac{\text{Total Government Transfers}}{\text{Total Revenue}}$	Low	Less than 15%
	Moderate	15% to 20%
	High	Greater than 20%

**2018 Results:** 0.4% Assessed as a low risk.

**What does it mean?** This Indicator implies the Municipality is not significantly dependent on another level of government to meet their service obligations.

**Number of Deficits in the Last 5 Years**

Calculation	Risk Thresholds	
The number of non-consolidated operating deficits in the last five years.	Low	None in the last 5 years
	Moderate	One or more in the last 5 years
	High	One or more in the last 2 years with one material (0.5% of operating expenses)

**2018 Results:** No operating deficits in the last five years. Assessed as a low risk.

**What does it mean?** Deficits are important indication of financial health. This result indicates the Municipality can meet their needs in a balance manner and maintain a balance budget. Deficits are important indication of financial health and a municipality's ability to maintain a balance budget.

**Liquidity**

Calculation	Risk Thresholds	
$\frac{\text{Total Current Financial Assets}}{\text{Total Current Liabilities}}$	Low	Greater than 1.5
	Moderate	1 to 1.5
	High	Less than 1

**2018 Results:** 2.3 Assessed as a low risk.

**What does it mean?** Liquidity is key to financial performance. This result indicates the Municipality does not have a cash flow problem and is able to meet their service obligations.

### Combined Reserves

Calculation	Risk Thresholds	
<u>Total Operating and Capital Reserves</u> Total Operating Expenses plus Amortization Expense	Low	Greater than 40%
	Moderate	30% to 40%
	High	Less than 30%

**2018 Results:** 118.1% Assessed as a low risk.

**What does it mean?** Reserves are critical components of a municipality's long-term sustainability. The Combined Reserves Indicator shows the value of the funds held in the reserves compared to a single year's operation including amortization expenses. This result indicates the Municipality has a healthy reserve, which is important to help address unexpected events or provide flexibility to address future projects.

## APPENDIX I – ADDITIONAL RESOURCES

### Nova Scotia Government's Open Data Portal

Nova Scotia Government's Open Data Portal officially launched on February 5, 2016. This portal provides access to various government data in a free, accessible, machine-readable format. The financial datasets currently published through the Nova Scotia Government's Open Data Portal are:

- Financial Condition Indicators by Municipality;
- Municipal Contributions to Roads
- Municipal Fiscal Statistics- Consolidated Revenues and Expenses by Municipality;
- Municipal Fiscal Statistics- Operating Fund Summary of Revenue and Expenses by Municipality;
- Municipal Fiscal Statistics- Operating Fund Expenses -10 Year Summary;
- Municipal Fiscal Statistics- Operating Fund Revenue -10 Year Summary;
- Municipal Property Tax Rates;
- Nova Scotia Power Grant In Lieu; and
- Uniform Assessment.

Open Data Portal Link: [data.novascotia.ca](http://data.novascotia.ca)

### Municipal Website

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

District of Lunenburg Website: [modl.ca](http://modl.ca)

### About Us

For more information, support in action plan development or to obtain a guide on action plan development, please contact:

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