

MUNICIPALITY OF THE COUNTY OF INVERNESS



6/12/2017

2017/2018 General Operating Budget

*Presentation of the 2017/2018 General Operating Budget for the
Municipality of the County of Inverness*

MUNICIPALITY OF THE COUNTY OF INVERNESS

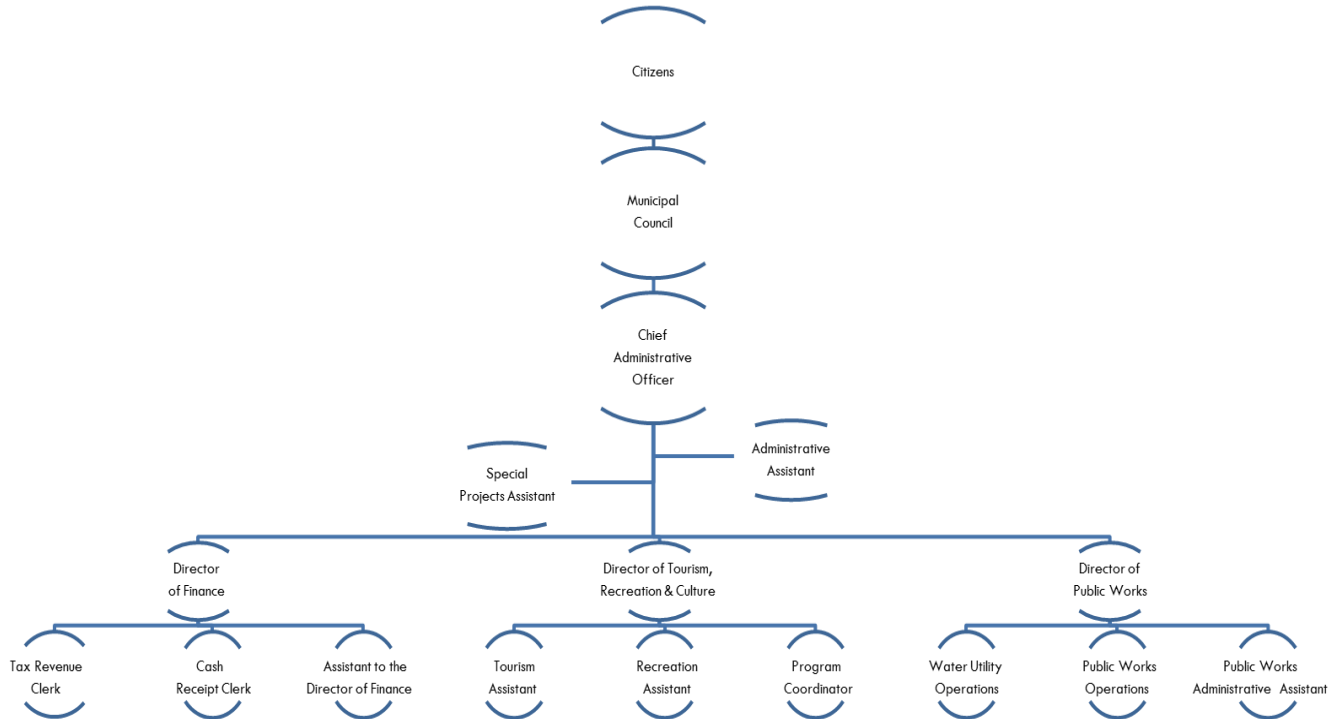
2017/2018 GENERAL OPERATING BUDGET

Table of Contents

Organizational Profile	2
2017/2018 General Operating Budget: Highlights	4
2017/2018 General Operating Budget: Overview	5
2017/2018 Tax Rates and Area Rates	6
General Operating Revenue	
Assessable Property Tax	7
Grants in Lieu of Taxes	8
Services Provided to Other Governments	8
Sale of Services	8
Revenue from Own Sources	9
Unconditional Grants from other Governments	9
Conditional Grants from other Governments	9
General Operating Expenditures	
General Government Services	11
Protective Services	15
Transportation Services	16
Environmental Health Services	16
Environmental Development Service	16
Recreation and Cultural Services	17
Extraordinary or Special Items	18
Financing and Transfers	19
Appendices	
1: Taxable Assessment Values – 5 Year	20
2: Financial Condition Index – 5 Year	21
3: Building Permits – 5 Year	22
4: Investment in Community	23
5: Detailed Budget Summary	24

ORGANIZATIONAL PROFILE

Incorporated in 1879, the Municipality of the County of Inverness is located on the western side of Cape Breton. The Municipality comprises an area of 3,678 square kilometers, stretching from its most northern point at Meat Cove to southern most point at the Canso Causeway. Population of the Municipality is 14,896 according to the most recent census. The organizational chart of the Municipality is seen below:



Governance

The Council of the Municipality of the County of Inverness is made up of five councillors and one warden. The warden is chosen by council members from amongst themselves. The Municipality consists of six municipal districts, with one council member representing each district. The 2016 municipal election resulted in three new Councillors representing the Municipality. Current elected officials are as follows:

District 1: Cheticamp, Pleasant bay, Meat Cove Areas	Deputy Warden Alfred Poirier	District 4: Whycomomagh, Lake Ainslie Areas	Councillor John MacLennan
District 2: Margaree, St. Joseph Areas	Councillor Laurie Cranton	District 5: Port Hood, Mabou Areas	Warden Betty Ann MacQuarrie
District 3: Inverness, Glenville Areas	Councillor Jim Mustard	District 6: Judique, Port Hastings, West Bay Areas	Councillor John Dowling

Administration

The Municipality operates under a CAO system. The Chief Administrative Officer (CAO) and his staff are responsible for ensuring that Council has the necessary information to make good decisions when debating policy. All information and direction from Council to staff must go through the CAO, likewise all information, reports and recommendations to Council must go through the CAO.

Staffing

The Table below represents a comparison of municipal positions, full-time and part time for the past three fiscal years.

<u>Department</u>	2018	2017	2016	Change
Administration	3.0	3.0	3.0	-
Taxation & Finance	4.0	4.0	4.0	-
Recreation, Culture & Tourism	6.0	6.0	5.5	-
Public Works	28.0	27.5	29.5	0.5
Other (Facades)	1.0	1.0	1.0	-
Total FTE	42.0	41.5	43.0	0.5

2017/2018 GENERAL OPERATING BUDGET: HIGHLIGHTS

- ↪ The total General Operating budget proposed for approval is \$10,808,400.
- ↪ Overall increase in total operating budget is 5.718%. This is assuming Council approves all services, grants and initiatives as presented.
- ↪ The Municipality received the debenture from the Municipal Finance Corporation for the Harbourview Sewer and Water Extension and upgrade to the Sewer Treatment facility. The first payment of \$180,000 is included in the 2017/2018 budget. To offset this expense, the total amount billed to residents for this project is being deferred over ten years bringing \$115,911 into the annual general operating budget.
- ↪ Within the proposed budget, service levels are being maintained or enhanced, and new initiatives are being introduced:
 - Grants to organizations have increased by \$98,350.
 - \$44,700 is budgeted for the Port Hood Façade & Streetscape Improvement program. The Municipality has partnered with federal and provincial levels of government to cost share with business owners for improvements to their business.
 - \$150,000 over two years is budgeted for the Council des Arts Cheticamp.
 - \$100,000 over four years is budgeted for both St. Martha's Regional Hospital and Inverness Consolidated Memorial Hospital.
 - \$50,000 is budgeted for Sacred Heart Hospital.
 - \$25,000 is budgeted for Chestico Museum towards the construction of a new facility (a total of \$75,000 over the next three fiscal years is proposed). The first payment was to be allotted in the 2016/2017 fiscal year; however, the organization was not yet ready to begin until further funding commitments were established.
 - The Inverness County Trails Federation will receive \$85,000.
 - \$63,500 has been budgeted for a mechanic.
 - \$43,000 is budgeted for Bylaw Enforcement Officer.
 - The budget for streetlights is reduced by \$140,000 due to the decreased operating cost of the LED lights.
 - There is no budgeted amount this year for the Port Hawkesbury Airport. The general operations of the airport are in a surplus position and funding to cover a deficit is not required.
- ↪ With a few exceptions, the proposed salary increase within this operating budget for full-time staff is 1.8%.

2017/2018 GENERAL OPERATING BUDGET: OVERVIEW

<u>Revenue</u>	<u>2018</u>	<u>↑/↓</u>	<u>2017</u>
Assessable Property Taxes	9,210,900	6.0%	8,687,300
Grants in Lieu	397,600	-0.8%	400,800
Services Provided to Others	155,000	10.7%	140,000
Sale of Services	172,100	16.4%	147,800
Revenue from Own Sources	295,000	9.5%	269,400
Unconditional Transfers from Other Governments	493,800	-0.3%	495,500
Conditional Transfers from Other Governments	84,000	1.2%	83,000
Total Revenue	10,808,400		10,223,800

Expenditures

General Government Services	2,254,800	2.3%	2,205,050
Protective Services	2,813,700	6.0%	2,654,700
Transportation Services	823,200	-11.7%	932,000
Environmental Health Services	2,462,100	6.6%	2,309,200
Environmental Development Services	934,700	3.8%	900,800
Recreation & Cultural Services	712,900	2.5%	695,800
Extraordinary or Special Items	273,000	8.4%	251,900
Financing and Transfers	534,000	94.6%	274,350
Total Expenditures	10,808,400		10,223,800

Operating Surplus / (Deficit)

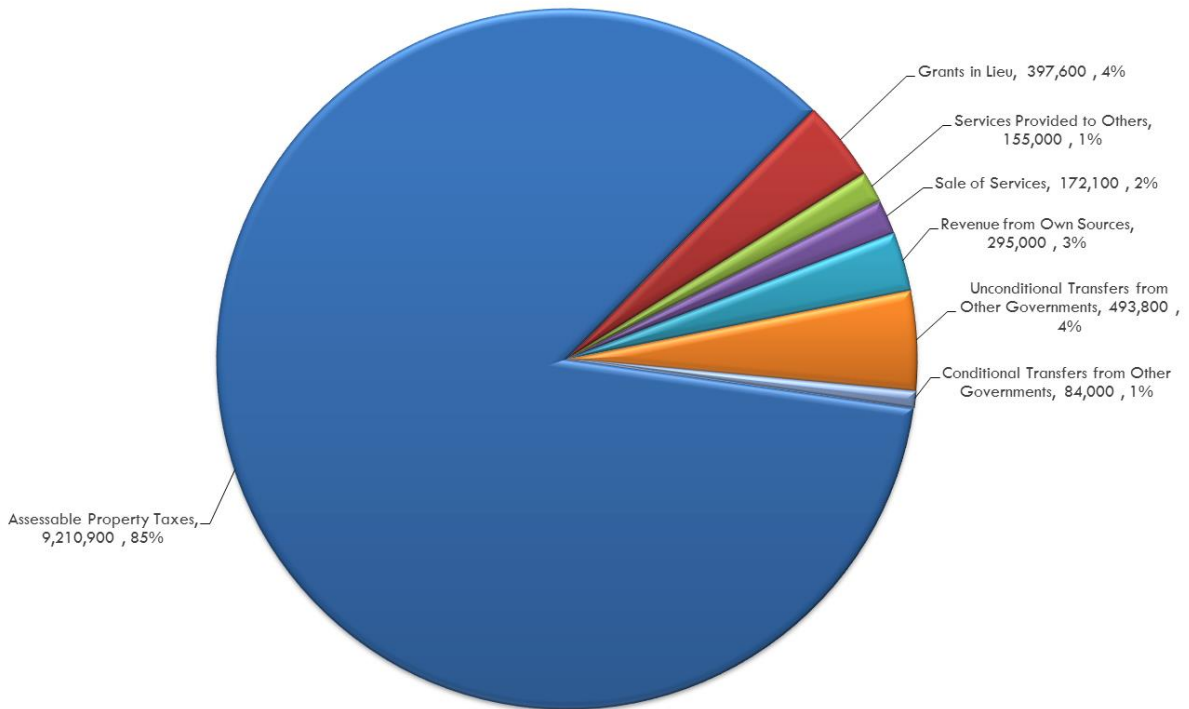
-

-

2017/2018 TAX RATE AND AREA RATES

Residential	\$ 1.02	Per \$100 of Assessment
Commercial	\$ 1.85	Per \$100 of Assessment
Resource	\$ 1.02	Per \$100 of Assessment
<u>District 1</u>		
Sewer Maintenance Area Rate	\$ 0.31	Per \$100 of Assessment
Cheticamp Fire Department Area Rate	\$ 0.10	Per \$100 of Assessment
Cheticamp Fire Department Area Rate (Commercial)	\$ 0.06	Per \$100 of Assessment
Pleasant Bay Fire Department Area Rate	\$ 125.00	Per Dwelling Unit
Meat Cove Fire Department Area Rate	\$ 60.00	Per Dwelling Unit
<u>District 2</u>		
LeMoine Fire Department Area Rate	\$ 0.08	Per \$100 of Assessment
LeMoine Fire Department Area Rate (Commercial)	\$ 0.05	Per \$100 of Assessment
North East Margaree Fire Department Area Rate	\$ 0.10	Per \$100 of Assessment
Margaree Fire Department Area Rate	\$ 0.10	Per \$100 of Assessment
Margaree Fire Department Area Rate (Commercial)	\$ 0.10	Per \$100 of Assessment
<u>District 3</u>		
Sewer Maintenance Area Rate	\$ 0.30	Per \$100 of Assessment
Inverness Fire Department Area Rate	\$ 0.08	Per \$100 of Assessment
<u>District 4</u>		
Sewer Maintenance Area Rate	\$ 0.30	Per \$100 of Assessment
Whycocomagh Fire Department Area Rate	\$ 0.10	Per \$100 of Assessment
Lake Ainslie/Upper Margaree Fire Department Area Rate	\$ 0.10	Per \$100 of Assessment
Valley Mills Fire Department Fire Protection	\$ 0.10	Per \$100 of Assessment
Blues Mills Fire Department Fire Protection	\$ 0.05	Per \$100 of Assessment
<u>District 5</u>		
Sewer Maintenance Area Rate	\$ 0.30	Per \$100 of Assessment
Mabou Fire Department Area Rate	\$ 100.00	Per Dwelling Unit. Maximum of \$200
Port Hood Island Fire Department Building Area Rate	\$ 0.10	Per \$100 of Assessment
Port Hood Fire Department Area Rate	\$ 0.10	Per \$100 of Assessment
Port Hood Fire Department Area Rate (Commercial)	\$ 0.06	Per \$100 of Assessment
<u>District 6</u>		
Sewer Maintenance Area Rate (Judique & Port Hastings)	\$ 0.30	Per \$100 of Assessment
Port Hastings Fire Department Area Rate	\$ 0.10	Per \$100 of Assessment
West Bay Road Fire Department Area Rate	\$ 0.10	Per \$100 of Assessment
Judique Fire Department Area Rate	\$ 0.10	Per \$100 of Assessment

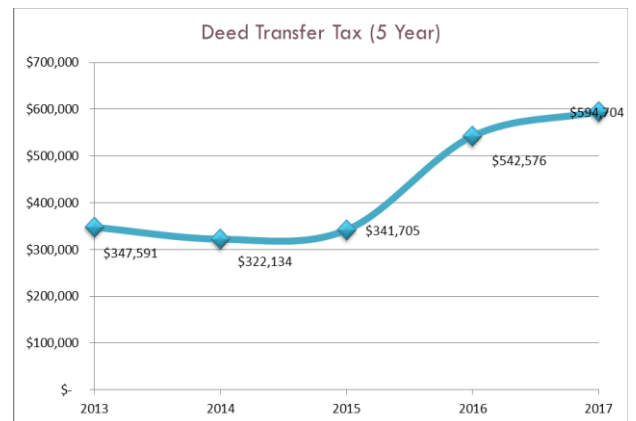
GENERAL OPERATING REVENUE



Assessable Property Tax

The Municipality’s main source of revenue, accounting for eighty-five percent (85%) of the total revenue, is generated from assessable property tax. This includes residential, commercial, resource, area rates, business property, deed transfer, sewer charges and any other assessable property tax. Mandatory education, corrections, and housing deficit transfers are netted from gross assessable property taxes. The Municipality has no control over these costs.

Assessable property tax	
Residential Taxable	7,886,400
Commercial Taxable	1,765,100
Resource Taxable	1,552,100
Resource Forest under 50,000	42,300
Business Assessments	154,900
Area rates	962,100
Deed transfer tax	260,000
Sub-Total	12,622,900
Less Appropriations to Regional School Board	(3,031,000)
Less Transfer to Correctional Facilities	(211,000)
Less Deficit of Regional Housing Authority	(170,000)
Total Assessable Property Tax	9,210,900

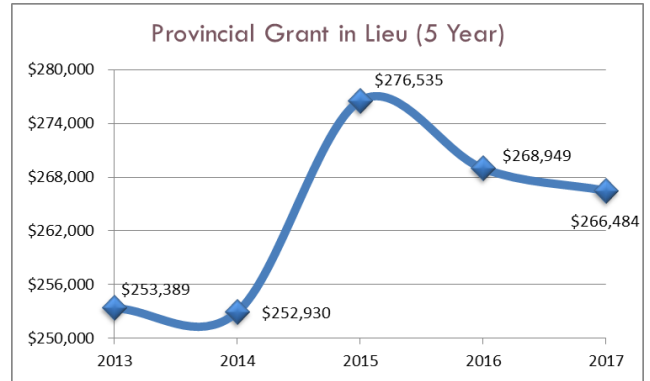


Grants in Lieu of Taxes

Grants in lieu of taxes are a legislated grant to municipalities on eligible tax exempt properties. These grants help offset the cost of providing municipal services such as police protection and roads. This revenue accounts for just four percent (4%) of the revenue collected by the Municipality and includes grants in lieu received from Canada Post, Canadian Broadcasting Corporation, Nova Scotia Liquor Corporation and the federal and provincial governments.

Grants in Lieu of Taxes

Federal Grant in Lieu	104,100
CBC Grant in Lieu	1,800
Nova Scotia Liquor Corporation Grant in Lieu	17,100
Conservation GIL	8,000
Provincial Grant in Lieu	<u>266,600</u>
Total Grant in Lieu of Taxes	397,600

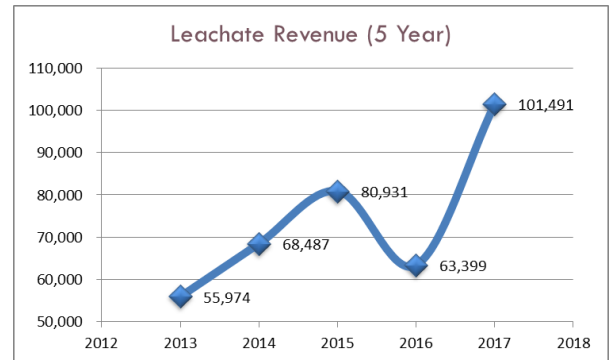


Services Provided to Other Governments

Revenue from the sale of goods or services to federal, provincial, or local governments and their agencies, which are, or will be, used by that government to supply a good or service to its citizens that it would normally be responsible for providing accounts for one percent (1%) of revenue. The Municipality provides garbage collection and sewer treatment services to Waycobah First Nation, as well as the treatment of leachate for the Municipality of the County of Guysborough.

Services Provided to Other Governments

Waycobah Band Sewer Revenue	45,000
Waycobah Band Garbage Revenue	50,000
Port Hastings Leachate Revenue	<u>60,000</u>
Sub-Total	155,000

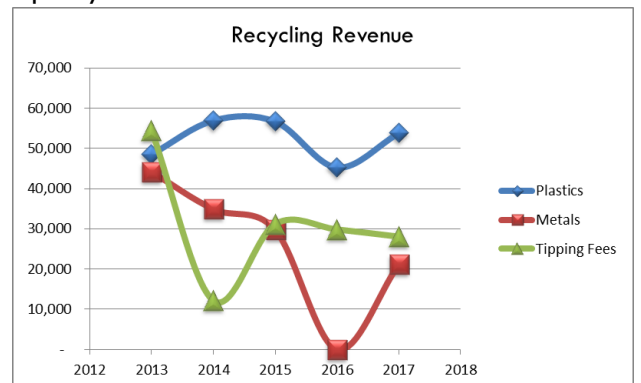


Sales of Services

Sales of services comprises two percent (2%) of the operating revenue and includes revenue generated through charges for services provided to individuals. The Municipality collects revenue for such services which include recreation programming, landfill tipping fees and recycling such as plastics, cardboard, paper, metals and electronics.

Sale of Services

Landfill Tipping Fees	32,000
Recreation Revenue	55,600
Recycling Revenue	<u>84,500</u>
Sub-Total	172,100

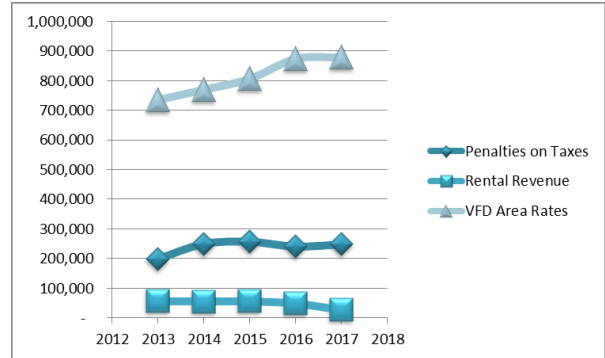


Other Revenue from Own Sources

This revenue is generated within the municipality accounting for three percent (3%) of the revenue and includes the following services: licenses and permits; fines; rentals; return on investments; penalties and interest on taxes; and administration fees. This revenue also includes the area rates levied on behalf of the volunteer fire departments for services they provide to residents, however all revenue levied by the Municipality is transferred directly to the volunteer fire departments.

Revenue Own Source

Licenses, Fines and Permits	3,000
Rental Revenue	26,000
Return on Investment	15,000
Penalties and Interest on Taxes	225,000
Sewer Interest Revenue	10,500
Administration Fees	15,500
Volunteer Fire Department (VFD) Area Rates	922,300
Less Area Rate provided to VFD	(922,300)
Sub-Total	295,000

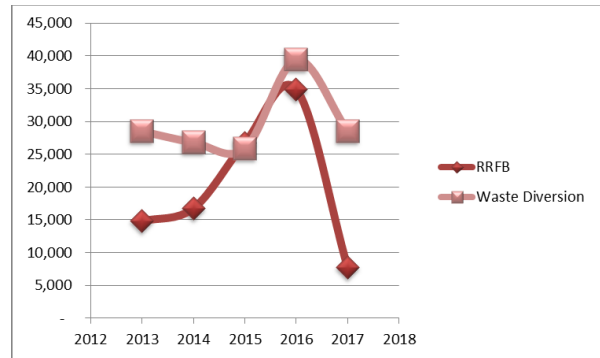


Unconditional Transfers from Other Governments

Unconditional transfers include entitlements and grants from other governments in which the transferor does not specify any particular use to which the monies are to be put. It is at the discretion of the Municipality over the use of this revenue. This includes Equalization payments and a farm property grant from the Province of Nova Scotia, as well as waste diversion and amounts received through the Resource Recovery Fund Board. This revenue accounts for four percent (4%) of the total operating budget.

Unconditional Transfers From other Governments

Equalization	378,100
Farm Property Grant	85,700
RRFB	20,000
Waste Diversion Credits	10,000
Sub-Total	493,800



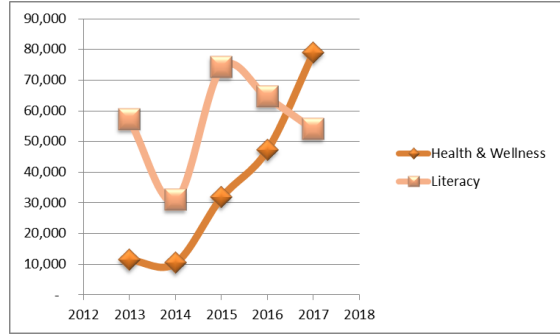
Conditional Transfers from Other Governments

Conditional transfers include are transfers and grants from federal or provincial governments, which the Municipality must use for specific purposes. The Municipality receives these transfers to offset the cost of

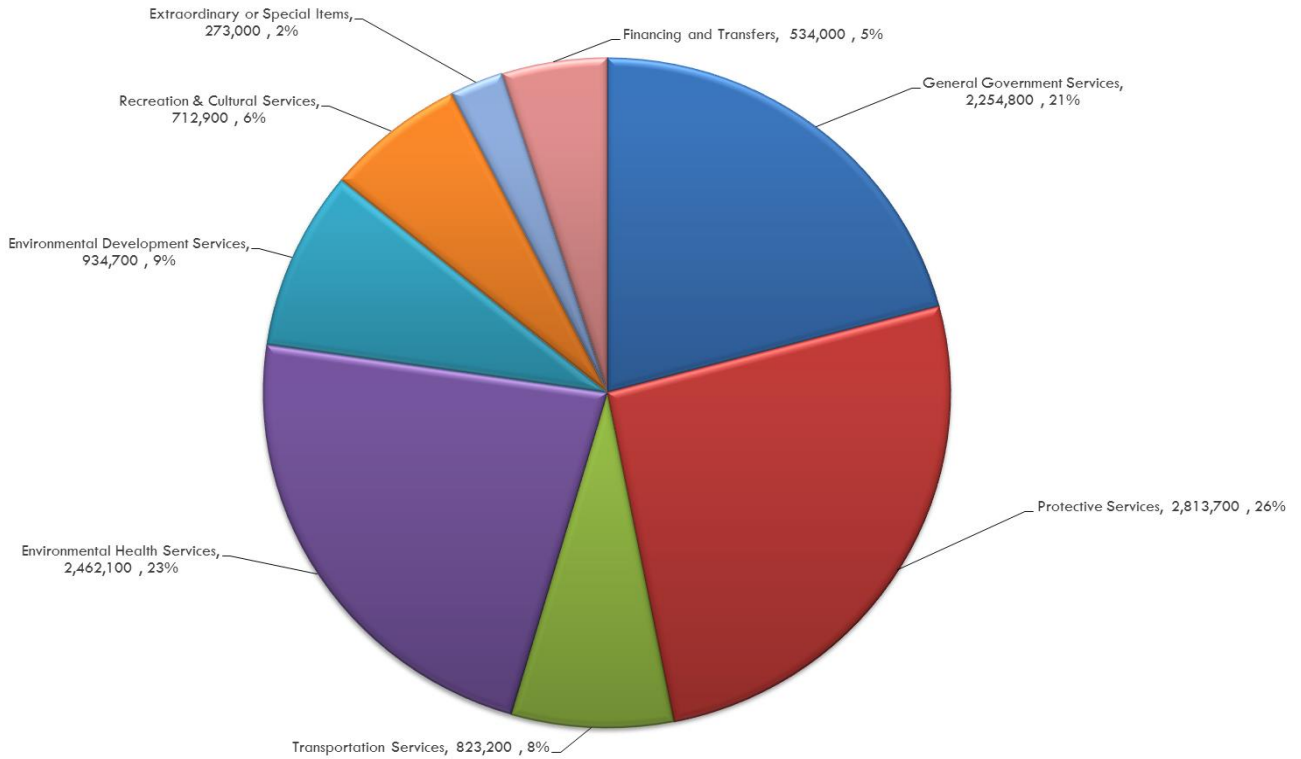
providing programs such as literacy, health and wellness, facades and student employment. Conditional transfers comprise less than one percent (1%) of the operating revenue.

Conditional Transfers from Other Governments

Canada Summer Jobs Grant	3,000
Literacy - Department of Education	51,000
Health and Wellness Grant	30,000
Sub-Total	84,000



GENERAL OPERATING EXPENDITURES

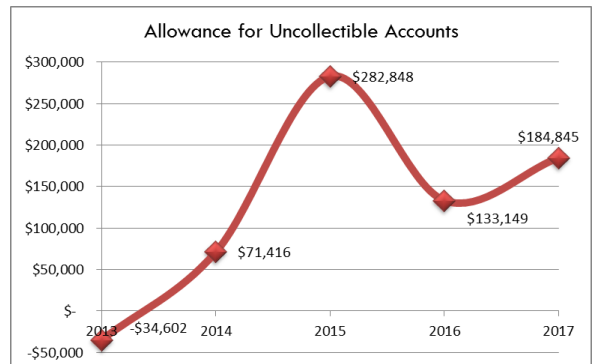


General Government Services

General government services include activities that provide for the overall operation of the Municipality and affect all of the services provided by the Municipality. General government services includes: legislative services, administration, financial management, taxation, debt charges, valuation charges, building expenses and grants to organizations accounts. These costs comprise twenty-one percent (21%) of the total expenditures of the Municipality.

General Government Services

Legislative	303,100
Administration	456,100
Financial Management	112,300
Taxation	957,700
Debt Charges	10,000
Valuation Allowances	-
Building Courthouse	86,900
Other	303,000
Building Community Services	25,700
	2,254,800



General Government Services Points of Interest

Legislative Services

Legislative services are expenses related to elected municipal officials. The budget was reduced by \$36,000 due to the election required in the 2016-2017 fiscal year. Council expense was increased by \$18,000 to allow for the expense of rent should an elected official choose to rent an office from a non-profit organization. All other budgeted items are consistent with prior year budgets.

Grants to Organizations

The Municipality provides several grants to organizations within the Municipality. While some of these grants are provided annually, such as school bursaries, Gaelic services and animal services; other grants to organizations are provided upon special request. The budget for this year has been increased by \$98,350. The following organizations have been approved to receive grants:

Citizens Caring for Animals	2,500
School Bursaries	2,500
Chestico Museum & Historical Society	25,000
Gaelic Society of Cape Breton	1,000
Cape Mabou Community Pasture	15,607
Pan CB Food Hub	7,500
St. Martha's Regional Hospital	25,000
Council des Arts Cheticamp	75,000
Inverness Consolidated Memorial Hospital	25,000
Mabou Asylum	5,000
Margaree Water Utility	5,000
Sacred Heart Hospital	50,000
Gaspereaux Conference	1,200
Pitu'paq Partnership Society	2,500
Veterans of Port Hawkesbury	1,000
Syria - Lifeline	2,000
Christmas Daddies	500
Federation of Agriculture	4,000
Cheticamp Animals	2,500
VFD - Grants	2,000
Contingency	18,193
	<hr/>
	273,000



Taxation

The taxation services provided by the Municipality include expenditures relating to taxation and the collection of taxes. Under the Assessment Act, municipalities must pay their share of the approved budget of the Property Valuation Services Corporation. The Municipality provides funding in the amount of \$396,000.

Tax exemptions to various non-profit organizations are also included in taxation services. Section 71 of the Municipal Government Act (MGA) allows for municipalities to offer property tax exemptions for the following organizations: nonprofit community, charitable, fraternal, educational, recreational, religious, cultural or sport-

ing organization, or an organization that provides a service that might otherwise be a responsibility of the council. The Municipality provides tax exemptions to the following organizations:

District 1

Municipality of the County of Inverness	438
Municipality of the County of Inverness	49
Municipality of the County of Inverness	182
LaSociete de St. Pierre	93
Friends of Whale Watch Cape Breton	9,355
LaSociete de St. Pierre	5,988
Cheticamp Search & Rescue	1,676
N. Inv. Rec. Centre Assoc. partial exemption arena	40,454
Pleasant Bay Community Hall	548
Conseil Economique Development	231
Conseil Economique Development	231
LeClub Kinsmen de Cheticamp	2,509
Episcopal Corporation - Retirement Club	1,073
Pleasant Bay Volunteer Fire Department	808
Meat Cove Development and CAP Association	1,445
Cheticamp Development Commission	50
Canadian Legion Cenotaph Comm	5
Municipality of the County of Inverness	39
Municipality of the County of Inverness	7
	<hr/>
	65,181

District 2

Municipality of the County of Inverness	203
Municipality of the County of Inverness	133
River Valley Equestrian Centre	3,106
Belle Cote & Area Community Centre	2,435
Harbour Authority of Grand Etang	2,381
N.E. Margaree Senior Citizens Club	2,362
12 Step Club of Margaree Forks	1,989
St. Patrick's Parish Hall	1,709
Margaree Salmon Museum	1,417
Margaree New Horizons	1,249
Municipality of the County of Inverness	487
NE Margaree VFD	466
SW Margaree Rec. Association	305
Municipality of the County of Inverness	135
Municipality of the County of Inverness	133
SW Margaree Senior Citizen Club	131
Margaree Kinsmen	123
Margaree Kinsmen	123
	<hr/>
	18,886

District 3

Municipality of the County of Inverness	333
Inverness Development Association	480
Municipality of the County of Inverness	245
Inverness Historical Society	1,857
Inverness County Council of the Arts	13,159
Municipality of the County of Inverness	675
Municipality of the County of Inverness	5,298
Mill Road Social Enterprises	11,864
Mill Road Social Enterprises	4
Inverness County Arena Commission	8,688



District 3 (continued)

Inverness County Arena Commission	1,635
Ceilidh Trail CB Club	222
Inverness Playground Rec. Association	4,492
Inverness Playground Rec. Association	4,155
Inverness Development Association	870
Municipality of the County of Inverness	453
Inverness Development Association	480
Inverness Development Association	36
Municipality of the County of Inverness	51
	<hr/>
	54,997

District 4

Lake Ainslie Historical	1,029
Orangedale Station Association	93
Municipality of the County of Inverness	310
Whycocomagh Waterfront Center	2,583
Whycocomagh Consolidated Rec. Association	4,544
Orangedale Station Association	3,737
Lake Ainslie Weavers Guild	1,991
Orangedale Community Hall	773
The Soapstone Mine, Roseburn	797
Whycocomagh Lions Club	2,079
Orangedale Improvement Association	1,743
Masonic Hall	1,273
L'Arche Cape Breton Society	1,839
Municipality of the County of Inverness	51
Whycocomagh Lions Club	120
Orangedale Improvement Association	51
Orangedale Water Society	122
	<hr/>
	23,135

District 5

Alpine Snowmobilers Club	84
Port Hood Area Development	600
Municipality of the County of Inverness	507
Hillsborough Hall	986
Margaree Area Development Ass.	2,176
Port Hood Area Resource Society	1,426
Mabou Gaelic Historical Society	2,065
Chestico Museum & Hist. Society	450
Chestico Museum & Hist. Society	1,058
Municipality of the County of Inverness	3,102
Municipality of the County of Inverness	56,697
Municipality of the County of Inverness	418
Mabou District Athletic Club	5,511
Port Hood & District Rec. Commission	11,239
Glencoe Station Recreation Association	1,439
Harbourview Rec. Association	945
Skye Glen Community Hall	907
West Mabou Development Association	1,441
Irish Road Horseman's Club	183



District 5 (continued)

Dr. John Waters Community Health Centre	6,321
Dr. John Waters Community Health Centre	3,772
Port Hood Funeral Home	216
Roman Catholic Episcopal	757
Port Hood & District Rec. Commission	1,989
ARK-Community Initiatives	1,330
Harbour Authority of Port Hood	834
Port Hood and District Rec Commission	1,058
Mabou & Development Community	561
Port Hood & District Rec. Commission	36
Harbourview Rec. Association	102
	<hr/>
	108,210



District 6

Glendale area Community COOP	1,142
North Mountain Cultural & Rec Centre	978
Celtic Music Interpretive Centre Society	10,014
Judique on the Floor Historical Culture	882
Municipality of the County of Inverness	21,998
Judique Comm. Centre Dev. Assoc.	12,093
Creignish Recreation centre	2,847
Judique Rec. Assoc.	2,165
Valley Mills & District Vol. Fire Dept.	1,561
West Bay Community Association	1,497
North Mountain Cultural & Rec Centre	383
North Mountain Cultural & Rec Centre	511
Judique Rec. Assoc.	24
Judique Rec. Assoc.	324
Port Hastings Historical Society	3,911
Municipality of the County of Inverness	411
Creignish Rec Centre	111
North Mountain Cultural & Rec Centre	153
North Mountain Cultural & Rec Centre	12
North Mountain Cultural & Rec Centre	39
Judique Rec. Assoc.	41
	<hr/>
	61,098



Protective Services

Protective services account for twenty-six percent (26%) of the operating budget and include expenditures relating to police protection, bylaw enforcement, hydrant services, fire protection and emergency measures. An addition to the budget for protective services is a bylaw enforcement officer.

Protective Services

Police Protection	2,397,000
Water Supply and Hydrants	202,100
Fire Protection	165,600
EMO	1,000
Other Protective Services	48,000
	<hr/>
	2,813,700



Transportation Services

Transportation services include activities that are related to several transportation functions including public works, engineering services, roads and streets, snow removal, street lighting, air transport (Margaree and Port Hastings Airports) and public transit (Strait Area Transit and La Coopérative de Transport Lté). Transportation services account for eight percent (8%) of the total operating expenditures. Maintenance of local roads is the primary responsibility of the province’s Transportation and Infrastructure Renewal. To view the 5 Year Plan for Local Roads in Nova Scotia please visit https://novascotia.ca/tran/highways/5yearplan/Plan_2017_18.pdf.



Transportation Services

Common Services	288,400
Roads and Streets	165,800
Street Lighting	200,000
Air Transport	9,000
Public Transit	160,000
	823,200

Environmental Health Services

Environmental health services are an essential service that make up twenty-three percent (23%) of the operating budget and is responsible for activities related to sewage collection, treatment and disposal, garbage collection and disposal, recycling collection and disposal, recycling facility, transfer station and other related activities.



Environmental Health Services

Sewage Collection & Disposal - Administration	642,100
Garbage Collection and Disposal	1,008,000
Recycling Collection and Disposal	225,800
Recycling Facility	280,800
Transfer Station	269,300
Debt Charges	36,100
	2,462,100

Environmental Development Services

Environmental development services are activities related to development and planning within the Municipality. This includes regional and district community development grants, Regional Enterprise Network, Eastern District Planning Commission, grants for cultural centres, planning projects, trails and arena funding, façade initiatives, tourism and any other special projects the municipality may be undertaking. These services make up nine percent (9%) of the total operating budget.

The Municipality recently completed the Inverness Façade and Streetscape project which revitalized commercial buildings and streetscape in Inverness. The project was mainly funded by ACOA, with business owners contributing substantially to the project for their façade improvements. The second project, Port Hood Streetscape and Façade project is currently underway with the Municipality contributing \$44,700 for the administration of the project.

Environmental Development Services

Community Development Grants	120,000
Eastern District Planning Commission	200,000
Regional Development Grants	259,000
Regional Enterprise Network	100,000
Port Hood Façade	44,700
Tourism	186,000
Special Projects	25,000
	<hr/>
	934,700



Recreation and Cultural Services

The Department’s role is to enhance and develop culture, recreation, tourism, and adult education opportunities in Inverness County, and to provide the following services: Promoting, developing and coordinating quality culture and recreation opportunities; facilitating access to continuous learning opportunities, from basic literacy to post-secondary, for adults in the County, and promoting and enhancing partnership opportunities in tourism and development within the Municipality. The Department accounts for six percent (6%) of the budget and assists community groups, depending on specific needs, with coordination, planning, co-sponsorship, cost-sharing, and promotion; and where resources are available provides recreational and educational opportunities for County residents that otherwise would not exist. A number of grants are provided to community organizations, as well as individuals. The department receives funding for literacy and health and wellness programs, including facility access funding.

Recreation & Cultural Services

Recreation Administration	261,300
Recreation Programs	171,000
Libraries	117,400
Special Events	100,700
Literacy Programs	62,500
	<hr/>
	712,900



Extraordinary or Special Items

The Municipality records pension enhancement in the extraordinary items section. This is used for expenses that do not fall under one of the previous categories and accounts for two percent (2%) of the total operating budget.

Extraordinary or Special Items

Pension Enhancement	273,000
Extraordinary Expense	-
	<hr/>
	273,000

FINANCING & TRANSFERS

Five percent (5%) of the operating budget is allocated for financing and transfers. Financing and transfers that the Municipality will do in the next fiscal year include debenture repayments for capital projects, budgeted transfers to the general capital fund for current year capital projects, transfers to or from any of the reserve funds, and changes in equity (prior year surplus).

Financing and Transfers

Debenture - Port Hastings Sewer & Water	(200,000)
Debenture - Harbourview Sewer Upgrade	(180,000)
Transfer to Capital Fund	(253,000)
Change in Equity	<u>98,996</u>
	-

APPENDIX 1: TAXABLE ASSESSMENT VALUES – 5 YEARS

Residential Taxable Assessment

Year	District 1	District 2	District 3	District 4	District 5	District 6	Annual Total
2013	104,842,500	116,680,500	98,603,400	84,963,500	130,371,500	157,106,200	692,569,613
2014	106,739,700	118,598,600	103,977,200	86,985,300	134,764,700	159,225,900	710,293,414
2015	108,753,000	121,389,400	109,509,800	88,645,600	140,259,800	162,847,100	731,406,715
2016	108,981,700	122,076,000	114,409,900	89,234,900	140,974,700	164,706,600	740,385,816
2017	111,445,200	126,679,300	128,992,200	90,899,800	146,410,900	164,706,600	769,136,017
Total	540,762,100	605,423,800	555,492,500	440,729,100	692,781,600	808,592,400	3,643,791,575

Increase in Residential Assessment	6.30%	8.57%	30.82%	6.99%	12.30%	4.84%	11.06%
Total Percentage of Tax Revenue	14.84%	16.62%	15.24%	12.10%	19.01%	22.19%	

Commercial Taxable Assessment

Year	District 1	District 2	District 3	District 4	District 5	District 6	Annual Total
2013	22,964,700	10,199,500	17,895,400	10,741,500	12,643,600	11,894,300	86,341,013
2014	22,393,000	10,072,800	19,633,400	10,343,900	13,649,100	12,019,600	88,113,814
2015	22,943,800	9,905,500	20,754,700	10,450,200	14,404,700	11,977,300	90,438,215
2016	23,010,300	9,964,100	24,255,000	10,692,900	15,961,700	11,849,300	95,735,316
2017	23,545,300	10,046,700	27,247,100	10,708,200	15,725,300	11,149,300	98,423,917
Total	114,857,100	50,188,600	109,785,600	52,936,700	72,384,400	58,889,800	459,052,275

Increase in Commercial Assessment	2.53%	-1.50%	52.26%	-0.31%	24.37%	-6.26%	13.99%
Total Percentage of Tax Revenue	25.02%	10.93%	23.92%	11.53%	15.77%	12.83%	

Resource Taxable Assessment

Year	District 1	District 2	District 3	District 4	District 5	District 6	Annual Total
2013	10,944,400	25,907,400	14,408,800	26,039,800	19,257,100	38,853,700	135,413,213
2014	11,190,300	26,120,800	15,755,500	26,416,300	19,670,300	39,274,700	138,429,914
2015	11,597,200	26,828,300	16,138,300	26,631,700	20,310,100	40,498,500	142,006,115
2016	11,423,400	26,854,900	15,940,600	25,520,600	21,307,800	41,548,900	142,598,216
2017	11,375,600	27,401,600	16,507,100	26,189,000	22,335,100	48,643,800	152,454,217
Total	56,530,900	133,113,000	78,750,300	130,797,400	102,880,400	208,819,600	710,901,675

Increase in Resource Assessment	3.94%	5.77%	14.56%	0.57%	15.98%	25.20%	12.58%
Total Percentage of Tax Revenue	7.95%	18.72%	11.08%	18.40%	14.47%	29.37%	

APPENDIX 2: FINANCIAL CONDITION INDEX – 5 YEAR

Financial Condition Index - 2011/12 to 2015/16
Municipality of the County of Inverness

	Revenue					Budget						Debt & Capital				
	Reliance on Government Transfers	Uncollected Taxes	Three Year Change in Tax Base	Commercial Property Assessment	Reliance on Single Business Institution	Residential Tax Effort	Deficits in the Last 5 Years	Budgeted Expenditures Accuracy	Liquidity	Operating Reserves	Debt Service	Outstanding Debt	Undepreciated Assets	5yr Capital Purchases	5yr Contributions to Capital Reserves	
2011/12	● 5.1%	● 20.2%	● 13.8%	● 10.0%	● 0.9%	● 1.6%	● 0	● 3.8%	● 2.5	● 83.5%	● 2.7%	● 0.1%	● 66.0%	● 223.9%	● 0.0%	
Average	4.9%	10.4%	9.9%	13.4%	4.6%	1.9%	0.6	3.1%	2.2	24.3%	4.4%	0.4%	65.9%	324.2%	23.9%	
2012/13	● 6.7%	● 21.3%	● 17.3%	● 9.8%	● 0.8%	● 1.7%	● 0	● 2.7%	● 2.2	● 97.6%	● 2.2%	● 0.1%	● 66.6%	● 258.1%	● 0.0%	
Average	4.3%	10.6%	12.1%	12.9%	4.2%	2.1%	0.5	3.8%	2.4	42.1%	4.1%	0.4%	66.2%	296.4%	24.8%	
2013/14	● 6.3%	● 18.6%	● 16.6%	● 9.4%	● 0.8%	● 1.7%	● 0	● 3.3%	● 1.7	● 99.2%	● 2.6%	● 0.1%	● 64.5%	● 221.1%	● 0.0%	
Average	4.2%	11.1%	11.9%	11.7%	3.8%	2.2%	0.5	3.9%	2.5	43.7%	4.7%	0.4%	64.8%	262.4%	29.3%	
2014/15	● 6.0%	● 15.3%	● 17.0%	● 9.4%	● 0.7%	● 1.7%	● 0	● 0.8%	● 4.8	● 102.4%	● 2.4%	● 0.1%	● 64.2%	● 263.9%	● 9.8%	
Average	4.2%	10.2%	12.9%	11.4%	3.5%	2.3%	0.5	3.3%	3.2	47.8%	5.1%	0.4%	64.7%	247.3%	26.7%	
2015/16	● 6.2%	● 14.5%	● 11.6%	● 9.3%	● 0.7%	● 1.8%	● 0	● 1.7%	● 4.7	● 99.5%	● 2.2%	● 0.0%	● 63.2%	● 219.3%	● 20.0%	
Average	4.5%	9.1%	9.6%	11.2%	3.4%	2.3%	0.4	3.2%	3.3	51.0%	4.6%	0.5%	62.1%	201.3%	29.0%	
Threshold	Below 15	Below 10	2012 > 8.37% 2013 > 6.20% 2014 > 4.44% 2015 > 3.34% 2016 > 3.87%	Rural >10 Region >15 Towns >20	Below 10%	Below 4%	1 or less (5 yr period)	Between (-5%) and 5%	Above 1	> 5% 2011/12 >10% 2012/13 onwards	Below 15%	Below 3.5%	Above 60%	Above 100%	Above 10%	

Legend:

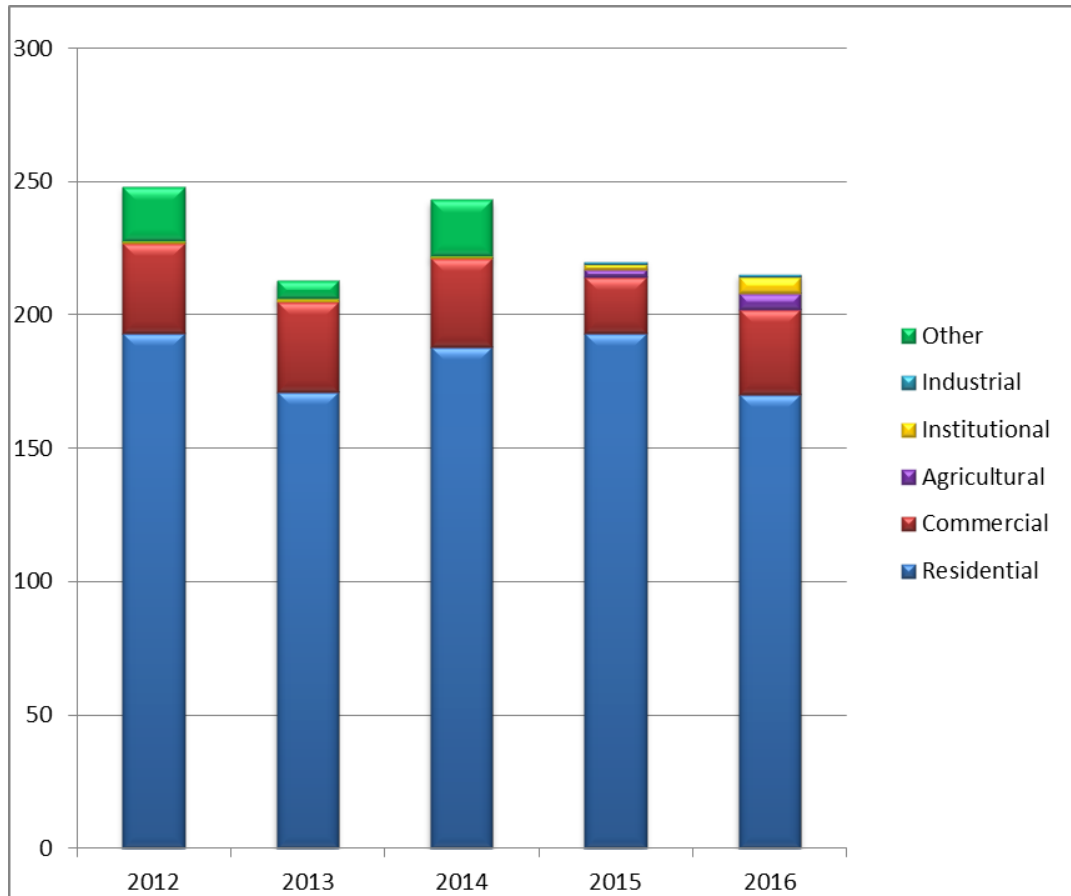
- - meets or exceeds the Threshold and Rural Average
- - meets or exceeds the Threshold but does not meet the Rural Average
- - does not meet the Threshold

View Municipal Profile:
<http://novascotia.ca/dma/finance/indicator/municipal-profile.asp?yer=2016&muns=67>

View 2015/16 FCI on the website, with Municipality comments (if provided)
<http://novascotia.ca/dma/finance/indicator/fci.asp?yer=2016&muns=67>

APPENDIX 3: 5 YEAR BUILDING PERMITS

	Increase/ (Decrease) from Prior Year	2016		2015		2014		2013		2012	
		Permits	Value	Permits	Value	Permits	Value	Permits	Value	Permits	Value
Residential											
New	79%	43	10,998,500	33	6,136,555	40	7,922,856	33	6,930,000	28	5,714,860
Mobile Homes	49%	33	2,172,751	29	1,453,900	34	1,734,400	19	1,050,000	23	1,177,530
Cottages	0%	0	-	0	-	0	-	8	555,000	7	398,400
Additions, Alterations and Renovations	-5%	61	1,504,701	51	1,585,582	54	1,500,701	67	1,458,145	68	1,648,363
Garages and Accessory Buildings	41%	60	1,791,500	55	1,272,700	64	1,829,000	61	843,900	45	692,900
Multiple Units	-18%	4	1,760,000	2	2,150,000	1	200,000	0	-	0	-
Sub-Total		201	18,227,452	170	12,598,737	193	13,186,957	188	10,837,045	171	9,632,053
Other											
Commercial	11%	27	4,643,000	32	4,197,133	21	2,093,092	33	2,919,945	34	7,956,875
Agricultural	-70%	4	280,000	6	935,500	3	520,000	0	-	0	-
Institutional	-100%	0	-	6	1,155,000	2	47,000	1	40,000	1	69,185
Industrial	-83%	1	50,000	1	300,000	1	300,000	0	-	0	-
Other	0%	0	-	0	-	0	-	21	523,064	7	47,000
Sub-Total		32	4,973,000	45	6,587,633	27	2,960,092	55	3,483,009	42	8,073,060
Total		233	23,200,452	215	19,186,370	220	16,147,049	243	14,320,054	213	17,705,113



APPENDIX 4: INVESTMENT IN COMMUNITY

Citizens Caring for Animals	General Government Services	2,500
School Bursaries	General Government Services	2,500
Chestico Museum & Historical Society	General Government Services	25,000
Gaelic Society of Cape Breton	General Government Services	1,000
Mabou Community Pasture	General Government Services	15,607
Pan CB	General Government Services	7,500
St. Martha's	General Government Services	25,000
Council des Arts Cheticamp	General Government Services	75,000
Inverness Hospital	General Government Services	25,000
Mabou Asylum	General Government Services	5,000
Margaree Water	General Government Services	5,000
Cheticamp Hospital	General Government Services	50,000
Gaspereaux Conference	General Government Services	1,200
Pitu'paq Partnership Society	General Government Services	2,500
Veterans of Port Hawkesbury	General Government Services	1,000
Syria - Lifeline	General Government Services	2,000
Christmas Daddies	General Government Services	500
Federation of Agriculture	General Government Services	4,000
Cheticamp Animals	General Government Services	2,500
VFD - Grants	General Government Services	2,000
Tax Exemption - Non-Profits/Charitable Organizations	General Government Services	331,507
Volunteer Fire Department Grants	Protective Services	165,600
District Grants - Community Development	Environmental Development Services	120,000
Inverness County Trails Federation	Environmental Development Services	83,000
Arenas	Environmental Development Services	20,000
Visitor Information Centres	Environmental Development Services	11,000
Port Hawkesbury Pool	Recreation, Tourism & Culture Services	14,300
Winterfest Events	Recreation, Tourism & Culture Services	5,000
Communities in Bloom	Recreation, Tourism & Culture Services	11,000
Volunteer Fire Department Area Rate	Protective Services	922,300
Raising a Village	Environmental Development Services	13,000
Non-Profit Wages - Part Time Employment	Recreation, Tourism & Culture Services	40,000
Leadership Grants	Recreation, Tourism & Culture Services	4,000
Community Grants	Recreation, Tourism & Culture Services	4,000
Sport Grants	Recreation, Tourism & Culture Services	6,500
Cultural Grants	Recreation, Tourism & Culture Services	7,000
Tourism Related Organizations	Environmental Development Services	80,000
Strait Area Transit	Transportation Services	140,000
L'Acabie	Transportation Services	20,000
Cultural Centres	Environmental Development Services	85,000
Total Grants		2,338,014
	Taxable Revenue	12,168,200
	Less Mandatory Education	(3,031,000)
	Less Mandatory Housing Services	(170,000)
	Less Mandatory Correction Services	(211,000)
	Total Revenue for Government Services	8,756,200
	Total Investment in Community Organizations	26.70%

APPENDIX 5: DETAILED BUDGET SUMMARY

REVENUE

Assessable property tax	6%	7,833,900	7,347,125	7,362,800	7,258,900
Business Assessments	3%	154,900	164,959	149,800	149,500
Area rates	12%	962,089	872,949	859,100	847,844
Deed Transfer Tax	-18%	260,000	594,704	315,600	255,000
Grant in Lieu of Taxes	-1%	397,600	396,763	400,800	386,182
Services provided to other governments	11%	155,000	206,218	140,000	138,000
Sale of services	16%	172,100	243,751	147,800	161,350
Revenue own source	10%	295,000	332,550	269,400	297,850
Unconditional transfers from other governments	0%	493,800	501,594	495,500	490,100
Conditional transfers from other governments	1%	84,000	247,900	83,000	83,000
TOTAL REVENUE		10,808,389	10,908,512	10,223,800	10,067,726

EXPENDITURES

General Government Services

Legislative	0%	303,100	312,920	303,300	280,200
Administration	-10%	456,100	439,061	508,300	471,029
Financial Management	-14%	112,300	123,812	131,300	132,000
Taxation	3%	957,700	909,620	928,700	904,998
Debt Charges	0%	10,000	23,627	10,000	12,000
Valuation Allowances		-	184,845	-	-
Building Courthouse	-5%	86,900	86,225	91,900	112,400
Other	48%	303,000	211,737	204,650	112,500
Building Community Services	-4%	25,700	23,747	26,900	37,400
TOTAL GENERAL GOVERNMENT SERVICES		2,254,800	2,315,594	2,205,050	2,062,527

Protective Services

Police Protection	5%	2,397,000	2,310,663	2,287,400	2,294,327
Water Supply and Hydrants	0%	202,100	202,175	202,100	202,175
Fire Protection	1%	165,600	164,295	163,500	164,644
EMO	43%	1,000	2,669	700	700
Other Protective Services	4700%	48,000	2,712	1,000	1,000
TOTAL PROTECTIVE SERVICES		2,813,700	2,682,515	2,654,700	2,662,846

Transportation Services

Common Services	11%	288,400	256,728	259,900	254,896
Roads and Streets	-2%	165,800	163,026	168,600	173,744
Street Lighting	-41%	200,000	192,087	340,000	290,000
Air Transport	-79%	9,000	(26,492)	43,500	43,500
Public Transit	33%	160,000	145,000	120,000	173,600
TOTAL TRANSPORTATION SERVICES		823,200	730,348	932,000	935,740

Environmental Health Services

Sewage Collection & Disposal - Administration	-40%	18,000	32,766	29,800	25,800
Sewage Collection Systems	0%	16,000	14,654	16,000	15,500
Lift Stations	30%	73,000	77,756	56,000	62,000
Sewage Treatment and Disposal	0%	517,600	606,595	519,800	612,474
Sewer Maintenance	-29%	17,500	8,879	24,500	14,000
Garbage & Waste Collection Administration	-52%	23,700	49,134	49,500	48,500
Garbage & Waste Collection	9%	920,800	934,210	842,800	861,288
Vehicle Maintenance & Repair		63,500	44,354	-	-
Recycling Collection and Disposal	37%	225,800	179,767	164,500	165,303
Recycling Disposal	-20%	280,800	328,219	352,100	307,100
Transfer Station	22%	269,300	259,337	220,400	253,900
Debt Charges	7%	36,100	29,719	33,800	20,000
TOTAL ENVIRONMENTAL HEALTH SERVICES		2,462,100	2,565,390	2,309,200	2,385,865

Environmental Development Services

Regional Development Grants	-3%	480,000	426,631	493,600	446,000
Regional Planning	4%	268,700	252,463	257,200	170,000
Tourism	24%	186,000	227,780	150,000	100,000
Community Development Officer		-	-	-	-
<i>TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES</i>		<i>934,700</i>	<i>906,874</i>	<i>900,800</i>	<i>716,000</i>

Recreation & Cultural Services

Recreation Administration	0%	261,300	264,239	262,100	228,000
Recreation Programs	22%	171,000	198,100	140,500	160,500
Libraries	-8%	117,400	115,400	128,300	125,045
Special Events	0%	100,700	103,440	100,700	107,500
Literacy Programs	-3%	62,500	62,758	64,200	64,800
<i>TOTAL RECREATION & CULTURAL PROGRAMS</i>		<i>712,900</i>	<i>743,937</i>	<i>695,800</i>	<i>685,845</i>

Extraordinary or Special Items

Pension Enhancement	8%	273,000	259,860	251,900	227,800
Extraordinary Expense		-	30,221	-	-
<i>TOTAL EXTRAORDINARY OR SPECIAL ITEMS</i>		<i>273,000</i>	<i>290,081</i>	<i>251,900</i>	<i>227,800</i>

<i>TOTAL EXPENDITURES</i>		<i>10,274,400</i>	<i>10,234,739</i>	<i>9,949,450</i>	<i>9,676,623</i>
----------------------------------	--	--------------------------	--------------------------	-------------------------	-------------------------

SURPLUS / (DEFICIT)		533,989	673,773	274,350	391,103
---------------------	--	---------	---------	---------	---------

Financing and Transfers

Debenture - Port Hastings Sewer & Water	90%	(380,000)	(200,000)	(200,000)	(200,000)
Transfer to Capital Fund	58%	(253,000)	(113,449)	(159,800)	(191,103)
Transfer to Gas Tax Reserve		-	22,063	-	-
Transfer to Operating Reserve		-	31,159	-	-
Transfer to Capital Reserve		-	(400,000)	-	-
Change in Equity		98,996	85,450	85,450	
<i>TOTAL FINANCING & TRANSFERS</i>		<i>-</i>	<i>98,996</i>	<i>(0)</i>	<i>-</i>