Municipality of

Inverness

County

Municipality of Inverness County

General Operating Budget Overview

Fiscal Year 2026-27

HR Highlights

- Health Insurance
  - 10% decrease due to modified claim trends
  - Savings of $44,000

- WCB
  - 35% increase over 2025
  - Increased cost of $48,000

- Conclusion of various contract positions (4)

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General Government Highlights

- Admin
  - Reduced advertising expense due to reduction of promotional products
  - Reduced costs for records management storage rental fees

- Finance
  - Addition of a shared project manager expense across the "Diamond 9" for the accounting system changeover
  - Increased training for new staff

- Communications
  - $61k for required website upgrades
  - Streamlining Participaper publication, increased digital content

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Protective Services Highlights

- Volunteer Fire Department Grants
  - WCB premium increase of $26,000
  - Above increases are partially offset by $23,500 reduction in operating grants. A temporary increase was provided in 25/26 for first year of group insurance program
- Addition of shared Regional Emergency Management Organization contribution

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Transportation Services Highlights

- Capital Planning and Projects
  - Construction coordinator salaries moved to capital project expenses (Central Ave & Seawall Trail)
- Public Works
  - Increased fuel expense projected based on market conditions
  - Additional Occupational Health & Safety spend (proper respirators, hearing protection, etc.)

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Environmental Health Services Highlights

- Wastewater
  - Anticipated increased sludge management expenses
  - Split of chemical costs between wastewater and water utility

- Solid waste and Recycling
  - Cost savings against prior year budget associated with reclaiming the central route from GFL, partially offset by increased fuel expenses and required repairs

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Community Development Highlights

- Council prioritized focus on Infrastructure, Housing, Public Transportation, Healthcare, Arts & Culture

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Other Revenues

- 2026/2027 will see a full year of EPR (Extended Producer Responsibility) revenues, an increase of $775k over prior year's budget
- 2026/207 will also see a full year with increased tipping fees, or an increase of $312k over prior year's budget

Increased solid waste revenues go directly against rising solid waste collection expenses. At the end of the day, this new revenue still doesn't come close to offsetting our solid waste costs

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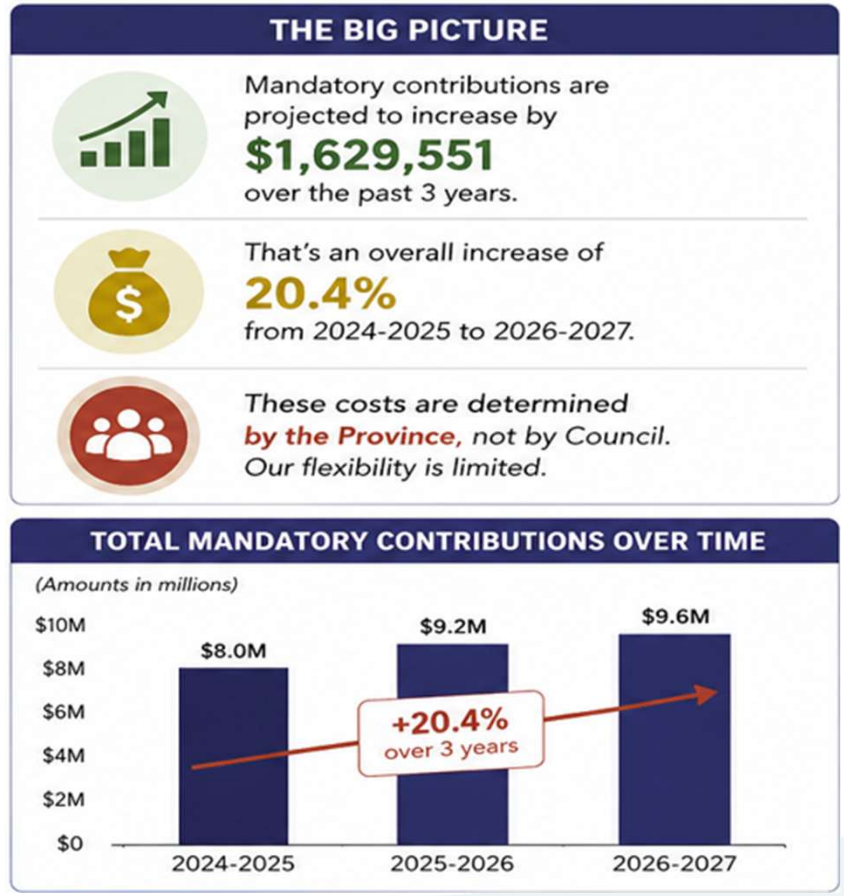
Mandatory Contributions

- Strait Regional Centre for Education
  - Increased from $4,812,079 to $5,045,077
  - Increased of 4.8% - $280,301
- RCMP
  - Increased from $3,650,933 to $3,776,310
  - Increase of 3.4% - $125,377

Mandatory provincial costs continue to rise, impacting our ability to invest in local infrastructure, services and community priorities.



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Property Assessment - PVSC

- Taxable assessment increased
  - Residential – 8.8% vs 6.1% 2025/26
  - Commercial – 8.1% vs 3.2% 2025/26
  - Resource – 0.37% vs (0.73)% 2025/26

- Overall tax assessment base went from $1,629,670,341 in 2025/2026 to $1,768,956,504 in 2026/2027

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Property Tax Area Rates

- Property tax rates – proposed increase of $0.09 per $100 of assessment
  - Residential - $1.14/$100
  - Commercial - $2.00/$100
  - Resource - $1.14/$100

- No change to sewer rates

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	2025-26 BUDGET	2026-27 BUDGET
Revenue		
Property Taxes & Area Rates		
Residential Taxable	13,667,808	16,020,447
Commercial Taxable	2,519,596	2,825,994
Resource Taxable	2,033,112	2,379,625
Resource Forest under 50,000	38,935	38,374
Business Assessments	218,088	205,947
Sewer Area Rates	2,240,200	2,392,200
Fire Department Area Rates	1,663,300	1,832,000
Deed Transfer Tax	950,000	1,045,000
Wind Turbine Tax	41,000	42,320
Total	**23,372,039**	**26,781,907**
Grant in Lieu of Taxes	521,347	608,752
Services Provided to other Governments	540,000	560,911
Sale of Services	744,904	1,813,770
Revenue own Source	434,300	419,600
Unconditional Transfers from other Governments	529,530	532,097
Conditional Transfers from other Governments	446,000	487,340
Total Revenue	**26,588,120**	**31,204,376**

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EXPENDITURES		
General Government Services		
Legislative	400,497	404,962
Administration	1,170,709	1,155,086
Financial Management	730,908	841,352
Taxation	591,038	630,926
Communications	333,623	370,453
Debt Services	18,000	21,000
Valuation Allowances	-	79,581
Municipal Administration Building	110,962	122,819
Other Municipal Buildings	37,962	39,350
Grants to Organizations	120,750	91,500
Total	**3,514,448**	**3,757,029**

Transportation Services		
Capital Planning and Projects	1,611,242	1,302,806
Public Works	1,156,230	1,493,191
Roads	295,500	568,000
Street Lighting	250,000	238,000
Air Transport	-	-
Public Transit	142,000	100,000
Debt Services	27,557	72,687
Total	**3,482,528**	**3,774,684**

Environmental Health Services		
Wastewater Lift Stations	130,000	117,000
Wastewater Operations	851,347	1,065,938
Wastewater Maintenance	505,805	536,166
Operations Admin	674,761	923,479
Solid Waste Collection	2,232,289	2,929,507
Recycling Collection	1,279,289	75,000
Recycling Disposal	315,934	256,774
Kenloch Transfer Station	917,012	1,063,113
Debt Services	119,902	124,474
Total	**7,026,337**	**7,091,453**

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Environmental Development Services		
Community Development	1,570,124	1,732,445
Tourism Services	20,000	-
Housing	5,000	154,875
Total	**1,595,124**	**1,887,320**

Recreation & Cultural Services		
Recreation Services	600,867	708,626
Cultural Services		
Libraries	159,000	91,751
Literacy Programs	159,328	175,240
Total	**919,195**	**975,617**

Mandatory Contributions & Non-Discretionary Contributions		
Appropriations to Strait Regional Centre for Education	4,812,079	5,045,077
Police Protection	3,650,933	3,776,310
Correctional Facilities	-	-
Property Valuation Services Corporation	439,139	472,096
Regional Library	124,400	124,400
Provincial Roads	189,189	193,723
Regional Housing Authority		
Total	**9,215,740**	**9,611,606**

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Extraordinary Items		
Pension Enhancement	316,506	324,131
Total	**316,506**	**324,131**
Total Expenditures	**28,716,874**	**30,220,313**
OPERATING SURPLUS / (DEFICIT) BEFORE TRANSFERS	**(2,128,754)**	**984,063**
Financing and Transfers		
Long Term Debt (Debentures)	(286,459)	(433,298)
Transfer (to) / from General Capital Fund		
Transfer (to) / from Gas Tax Reserve		
Transfer (to) / from Operating Reserve		(250,000)
Transfer (to) / from Capital Reserve		(250,000)
Change in Equity		
ENDING SURPLUS / (DEFICIT)	**(2,415,213)**	**50,765**

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Questions?