



ANNUAL BUDGET

OPERATING
CAPITAL
RESERVES

2024-
2025

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Budget Highlights

The Municipality of the County of Victoria approved its 2024-2025 operating budget of \$14,259,244 and its five-year capital budget of \$25,515,302 on April 23, 2024.

The tax rates for 2024-2025 are \$1.15 per \$100 of assessment for residential and resource properties and \$2.09 per \$100 of assessment for commercial properties, both of which are a reduction from the prior year tax rates.

Through the budget process, Council must consider provincial and federal requirements, available funding opportunities, immediate needs, long-term goals and feedback from residents. For 2024-2025 the budget was largely guided by the 2023-2025 Strategic Priorities set by Council and the budget survey responses collected from residents.

The 2024-2025 budget was influenced by notable changes including a 10.57% increase in overall taxable assessment, increasing mandatory contributions to external organizations and the renegotiated Service Exchange Agreement with the province. Highlights for 2024-2025 include additional funds for volunteer fire departments, increased grant programs and funding opportunities for non-profit and community organizations, a continuation of long-term priorities such as trail development and placemaking and major capital infrastructure on the horizon.

Introduction

The Municipality of the County of Victoria (“the Municipality”) finalized its 2024-2025 annual operating and five-year capital budgets in April 2024. These budgets outline financial inflows and outflows, shaping the level of service offered to Victoria County residents. They serve as crucial guides for decision making and spending. Approval of these budgets reflect Council and staff’s commitment to the strategic priorities and to delivering quality municipal services. This document offers a thorough overview of the details included in these budgets.

Strategic Direction

In early 2023, Council, the CAO and senior staff engaged in a strategic planning session to develop a strategic priorities document to guide and focus municipal efforts for the remaining two years of the current Council’s term. Recognizing the evolving and changing needs of our residents and our communities, this plan will be revisited and revised with each new term of Council.

The strategic planning session was structured to achieve the following objectives:

- Develop a vision and mission statement for Victoria County.
- Outline strategic pillars and priorities over the next two years.
- Create a set of core values that guides behaviours of Council and staff.

The plan outlines our unified direction and provides guidance for operational resource planning and the development of future annual operating and capital budgets that allow Council's priorities to be realized.

Areas of focus identified in the plan support the Municipality's vision, mission, and values.

Vision: Victoria County will achieve a balance between preserving our rural natural beauty, respecting our roots and embracing opportunities for all residents so together, we can grow, connect and prosper.

Mission: Victoria County provides and advocates for services and resources that enhance our quality of life and our natural environment so that all residents are proud of where they live.

Values: Informed, Fair, Integrity, Respect and Collaborative

The areas of focus for 2023-2025 fall under four strategic pillars: Responsible Infrastructure, Sustainable Growth, Unified Connections and Strong Partnerships & Advocacy. The full Strategic Priorities document can be found in Appendix 1.

Municipal Profile

Victoria County occupies approximately 2,800 square kilometers in Cape Breton. It is divided into eight districts that span from Iona at the southernmost point to Bay St. Lawrence and Capstick at the top of the island. Within the geographical area of Victoria County, there is also Wagmatcook First Nation and the Village of Baddeck.

Population

According to Statistics Canada's 2021 Census data, Victoria County's population increased 2.9% from 2016, from 6,552 to 6,750, which is the first increase reported from census data in at least 20 years.

Economic Indicators

According to Statistics Canada's 2021 Census data:

- Victoria County's median household income increased \$11,606 from 2016, from \$56,794 to \$68,400, which is above the provincial average of \$61,724.
- Victoria County's employment rate decreased 2.0% from 2016, from 42.5% to 40.5%, which is below the provincial average of 46.2%.
- Victoria County's education level decreased 1.4% from 2016, from 50.3% to 48.9%, which is below the provincial average of 50.5%.

Assessment Information

According to the Municipal Profile Report for 2024 provided by Property Valuation Services Corporation (PVSC) there are 4,381 residential dwelling properties within Victoria County. The average assessed value in 2024 for a residential dwelling within Victoria County is \$211,652.

Education

The Cape Breton Victoria Regional Centre for Education oversees public school for pre-primary to grade 12 through Victoria County. Schools within Victoria County include Baddeck Academy, Boularderie School, Cabot Education Centre, Cape Smokey Elementary, Middle River Consolidated, North Highlands Elementary and Rankin School of the Narrows.

Municipalities are not responsible for or involved in education policy; however, municipalities are required to collect property taxes as a mandatory contribution for education.

Health Care

Nova Scotia Health operates two hospitals within Victoria County: Victoria County Memorial Hospital in Baddeck and Buchanan Memorial Hospital in Neil's Harbour.

Victoria County is home to two long-term care homes: Alderwood Rest Home in Baddeck and Highland Manor in Neil's Harbour. Both homes are wholly owned by Victoria County.

Planning

The Municipality is part of Eastern District Planning Corporation which provides planning, subdivision and building and fire inspection services in eastern Nova Scotia for the Counties of Antigonish, Inverness, Richmond and Victoria and the Towns of Port Hawkesbury and Antigonish.

Public Safety

Policing services in Victoria County are provided by the RCMP, operating out of two detachments, one in Baddeck and the other in Ingonish. This is under contract through the provincial and federal governments.

Fire protection within Victoria County is provided by a network of volunteer fire departments. There are 11 volunteer fire departments and four substations. Volunteer fire departments receive funding through municipal taxation.

Victoria County also offers by-law enforcement and emergency management planning/coordination services.

Recycling and Waste Services

Solid waste services in Victoria County include the operation of two waste transfer stations (Baddeck and Dingwall), two ENVIRO-DEPOT™ recycling facilities (Baddeck and New Haven) and weekly curbside collection. All of these services are provided and operated by municipal staff.

Waste transfer stations accept garbage, construction and demolition debris, scrap metal, old appliances and yard waste. The Municipality participates in various recycling programs through Divert NS.

There is a Reuse Center at the Baddeck solid waste facility that is run seasonally by non-profit organizations with all proceeds going directly to the organization.

Garbage, including items that are unable to be recycled or reused, are trucked to the landfill in Guysborough.

The recycling facilities offer refundable recycling services and are also paint and electronic drop-off centres. There is also a non-profit group of the month where refundables are collected on behalf on the group and the group receives the profit.

Transportation

The Municipality owns and operates Victoria County Transit which offers a 'dial-a-ride' service through Victoria County and beyond.

Almost all roads throughout Victoria County are either provincially or privately owned. Some provincially owned roads constructed pre-April 1, 1995 fall under a cost-shared service exchange agreement between the province and the Municipality. General maintenance for these 24.6 kilometers within Victoria County is the responsibility of the provincial Department of Public Works and costs are billed to the Municipality on an annual per kilometer basis.

There are 0.95 kilometers of municipally owned roads within Victoria County. These roads are also maintained by the provincial Department of Public Works and costs billed back to the Municipality.

The Municipality is responsible for sidewalks in Ingonish and contributes to the Village of Baddeck for the sidewalks within Baddeck.

Water Utility

The Municipality owns and operates the Victoria County Water Utility which has four separate water utility systems: Dingwall, Ingonish, Little Narrows and Neil's Harbour.

Governance

The Municipality operates under the Council/CAO model. It is governed by a Council of eight councillors. There is one councillor elected for each of the eight electoral districts. Councillors elect a Warden and Deputy Warden biannually. The CAO provides advice to Council and is responsible for administering the operations of the Municipality in accordance with policies and directives given by Council. The CAO is the only employee of Council.

























Municipal Financial Condition Indicators

On an annual basis, the Department of Municipal Affairs and Housing (DMAH) compiles financial information from municipal units throughout the province. This information is used to analyze the overall financial health of a municipality using various Financial Condition Indicators.

The model includes three areas of assessment: Base, Structure and Roof. Base relates to internal and external factors that could impact the municipality's revenue streams. Structure relates to management and debt. Roof relates to the municipality's ability to meet current and future needs in a balance and independent manner.

The draft report for 2021-2022 was available from DMAH at the time of publishing this document. Indicators for 2022-2023 were calculated internally using audited financial statements. As final reports are published, they are posted on the Municipality's website.

The overall assessment for both 2021-2022 and 2022-2023 is low risk (green). This means that while the municipality might face some challenges, it is considered low risk for fiscal instability. Individual indicator results are presented below.

Municipal Financial Condition Indicators			
BASE	2022-2023	2021-2022	Threshold
Reliance on a Single Business or Institution	 8.3%	 8.3%	<10%
Three-Year Change in Tax Base	 7.3%	 7.2%	>CPI
Residential Tax Effort	 2.2%	 2.0%	<4%
STRUCTURE			
Uncollected Taxes	 5.7%	 7.9%	<10%
Operating Reserve	 60.6%	 60.8%	>20%
Debt Service	 10.6%	 11.8%	<10%
Outstanding Operating Debt	 11.6%	 25.2%	<25%
Undepreciated Assets	 58.8%	 59.4%	>50%
ROOF			
Reliance on Government Transfers	 1.1%	 3.1%	<15%
Number of Deficits in the Last Five Years	 0	 0	0/5
Liquidity	 3.4	 3.3	>1.5
Combined Reserves	 102.4%	 97.6%	>40%

Budget and Accounting Framework

Basis of Budgeting

The preparation of the Municipality's financial information is guided by the Canadian Public Sector Accounting Standards (PSAS) and the Province of Nova Scotia's Municipal

Financial Reporting and Accounting Manual (FRAM) as provided by the Department of Municipal Affairs and Housing.

The *Municipal Government Act* (MGA) does not permit municipalities to accumulate deficits so the Municipality must balance its operating budget each year. The Municipality's operations are separated into various funds, each having its own set of general ledger accounts: General Operating Fund, General Capital Fund, Operating Reserve Fund, and Capital Reserve Fund. Reserve accounts are used to set funds aside on an annual basis for operating and/or capital expenditures in future years.

Tax rates are calculated to generate revenue to fund the services provided by the Municipality. Property taxes payable are also influenced by annual property assessments that are generated and administered by PVSC, which is an independent, not-for-profit organization under the terms of the *Property Valuation Services Corporation Act*.

The municipal operating budget is prepared annually, and the capital budget is prepared for a five-year period and updated annually. The annual fiscal year for the Municipality is April 1 to March 31.

Budget Process

The budget process begins with departmental planning to identify initiatives and projects, based on the strategic direction established by Council, and establish new expenses and changes to prior year expenses. The budget process also relies on external inputs such as assessment data, mandatory provincial contributions, RCMP cost estimates, and education contributions. Inputs are reviewed, analyzed and combined into budget presentation material. Decision areas are presented to Council for discussion and then a proposed budget is presented to Council for deliberation. Any proposed amendments will be incorporated into the budget before final approval by Council. The final budget, which must balance, is recommended for approval by the Audit & Budget Committee and then the motion to accept the recommendation is voted on by Council.

Budget Survey

For 2024-2025, the Municipality launched a budget survey initiative to collect direct community input for the municipal budget process. The survey ran from February 16 to March 4. A total of 271 responses were received, reflecting a response rate of 4.75%. The survey was designed to include questions regarding municipal services, identified priority areas of Council, budget engagement preferences, and overall concerns of residents.

A survey result report was published on the Municipality's website and was provided to Council. Survey results were directly linked into the budget process by matching decision areas to survey areas and providing a summarized graph of responses for each area.

The full Budget Survey Results Summary Report can be found in Appendix 2.

Assessment Changes

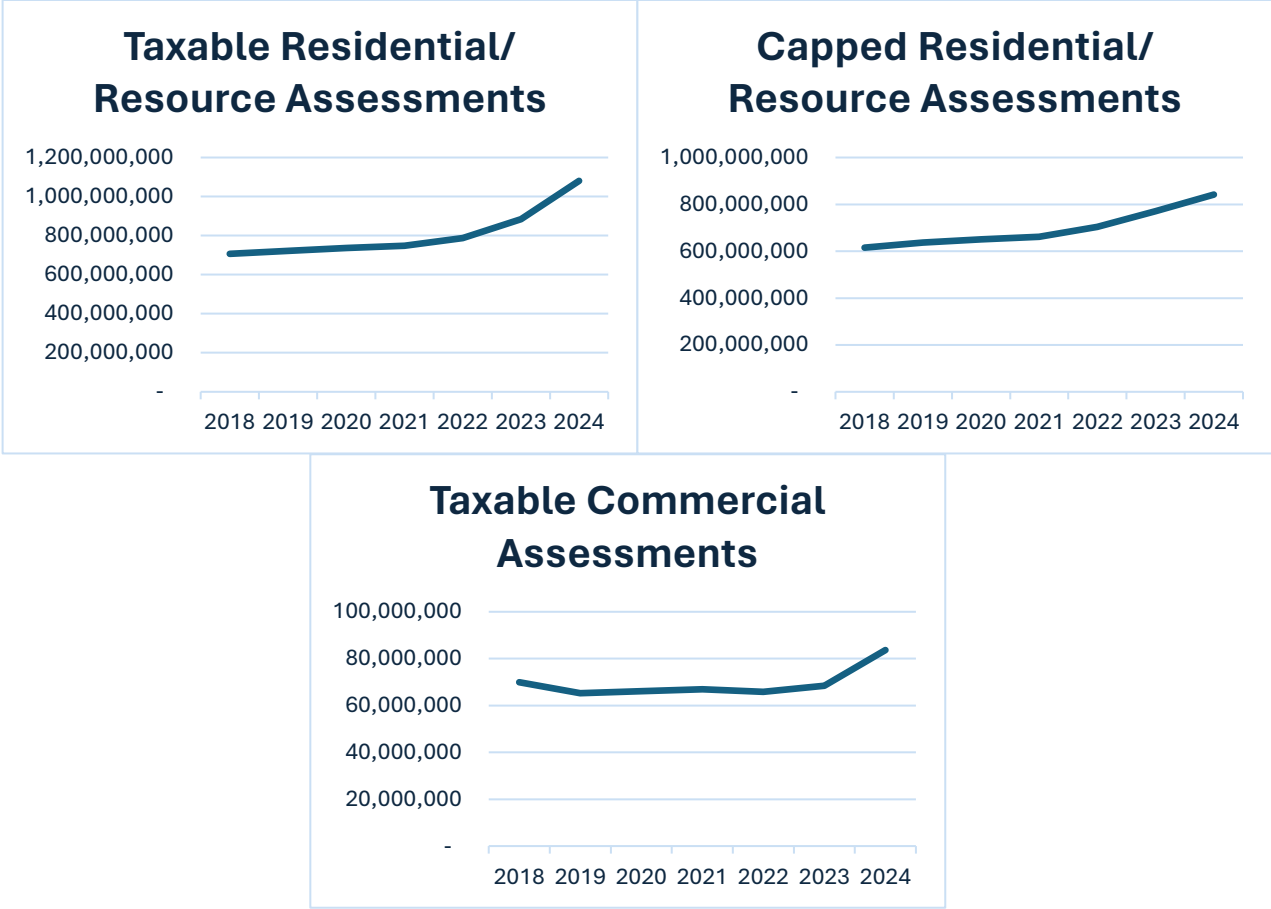
PVSC assesses the value of every property in Nova Scotia annually and mails assessment notices to property owners each year in January. The assessment roll is provided to municipalities annually and is used to calculate property taxes using the tax rate set by the municipality.

PVSC also administered the Capped Assessment Program (CAP) on behalf of the provincial government. The CAP places a 'cap' on the amount that the taxable assessment for eligible residential property can increase year over year. Eligibility requirements are set by the *Nova Scotia Assessment Act*. If a property is eligible, the taxable assessment will be the lesser of the assessed value and the capped value. The capped value is calculated by multiplying the assessed value of the property by the CAP rate for that year. The CAP rate is determined by the Nova Scotia Consumer Price Index (CPI). The 2024 CAP rate is 3.2%.

The total residential assessment for 2024 is \$1,189,092,300, which is up 21.19% compared to 2023. However, much of this growth falls under the CAP. The total taxable residential assessment for 2024 is \$740,101,300, up 10.07% compared to 2023. The number of properties that are capped also increased, with 59% of taxable properties capped in 2024, compared to 51% of taxable properties in 2023. Commercial taxable assessments for 2024 increased by 22.23% over 2023 and taxable resource assessments for 2024 increased 3.28% over 2023. Overall, total taxable assessments increased 10.57% over 2023.

Taxable Property Assessment Summary				
	2024	2023	Change (\$)	Change (%)
Residential (with cap)	740,101,300	672,411,900	67,689,400	10.07%
Commercial	83,661,400	68,445,000	15,216,400	22.23%
Less: Seasonal adjustment	(3,341,173)	(5,351,775)	2,010,602	(37.57%)
Resource (with cap)	101,727,200	98,500,300	3,226,900	3.28%
Total Taxable Assessment	922,148,727	834,005,425	88,143,302	10.57%

Property Assessment Summary				
	2024	2023	Change (\$)	Change (%)
Total # of Taxable Properties	11,041	10,939	102	0.93%
Total # of Capped Properties	6,563	5,566	997	17.91%
Assessment Value Different (Taxable less Capped)	\$238,557,100	\$112,757,300	\$125,799,800	111.57%
Total # of Dwelling Units	5,050	5,015	35	0.70%



Staffing, Salaries & Benefits

The 2024-2025 budget includes 53 staff positions, including 49 full-time positions and 4 part-time/contract positions. Of these positions, 75% are unionized and represented by CUPE Local 2694.

Salaries and wages for existing positions are budgeted regardless of whether they are filled or vacant at the time of budget preparations. Salaries and wages for new positions are budgeted on a prorated basis based on when the position is anticipated to be filled.

Budgeted salary/wage increases for 2024-2025 are based on a CPI cost-of-living increase for non-union management and staff, and per the Collective Agreement for unionized staff. The current Collective Agreement is in place until March 31, 2026.

For the CAO, CFO, Manager of Public Works, Accounts Payable and Payroll Administrator, Public Works Technician and Public Works Clerk, a portion of the salary/wage is billed to the Victoria County Water Utility for services provided.

For eligible employees, the Municipality offers a full benefits package and an employer matched pension program. These are budgeted according to plan specifications and anticipated enrolment dates for new employees.

Operating Budget Overview

The following section provides detail on the Municipality's General Operating Budget. The General Operating Fund includes all municipal programs and services. Costs are recovered through property taxes, user fees and other funding sources. Annual transfers to/from reserves are also included in the operating budget.

In the 2024-2025 budget presentation, adjustments were made to better align with provincial reporting requirements and to enhance readability and comprehension. Also in this budget, expenses such as employee benefits and training were reallocated to specific departments instead of remaining under General Administration expenses. This change provides more accurate insights into the total costs of each specific department or area. While it provides long-term benefits, it's important to acknowledge that it presents challenges for year-over-year budget comparisons for the current year. Future reports will include columns for prior year for comparison.

2024-2025 General Operating Budget		
Taxes	11,930,920	83.67%
Expenditures as a Reduction of Tax Revenue	(2,961,573)	(20.77%)
Grants in lieu of Taxes	3,443,897	24.15%
Services Provided to Other Governments	20,000	0.14%
Other Revenue from Own Sources	1,156,000	8.11%
Transfers from Other Government	670,000	4.70%
Total Revenue	14,259,244	100.00%
General Government Services	3,403,733	23.87%
Protective Services	3,256,905	22.84%
Transportation Services	713,575	5.00%
Environmental Health Services	3,984,104	27.94%
Environmental Development Services	1,006,460	7.06%
Recreation and Cultural Services	1,320,478	9.26%
Financing and Transfers	573,989	4.03%
Total Expenses	14,259,244	100.00%
Surplus (Deficit)	-	

Operating Revenue

The Municipality has five categories of general operating revenue. The largest source of revenue is tax revenue which equals nearly 84% of total revenue.

Taxes

Tax revenue includes money collected from residential, commercial, resource, and forest assessed properties. It also includes special business tax arrangements and deed transfer tax.

Taxes					
	Approved Budget 2024-2025	Approved Budget 2023-2024	Change	Forecast Actual 2023-2024	Actual 2022-2023
Residential Taxable	8,511,165	8,203,400	3.75%	8,199,809	7,427,243
Commercial Taxable	1,678,692	1,337,600	25.50%	1,303,290	1,273,930
Resource Taxable	1,169,863	1,201,700	(2.65%)	1,194,525	1,149,905
Forest Property	13,200	14,200	(7.04%)	13,007	14,191
Business Property	58,000	57,900	0.17%	57,958	56,744
Deed Transfer Tax	500,000	500,000	-	499,920	699,866
Total Taxes	11,930,920	11,314,800	5.45%	11,268,509	10,621,879

Tax rates are charged per \$100 of assessment. The assessment roll is provided annually by PVSC and is used as the basis for budgeting property tax revenue. See Assessment Change section above for further details regarding property assessment changes and impacts.

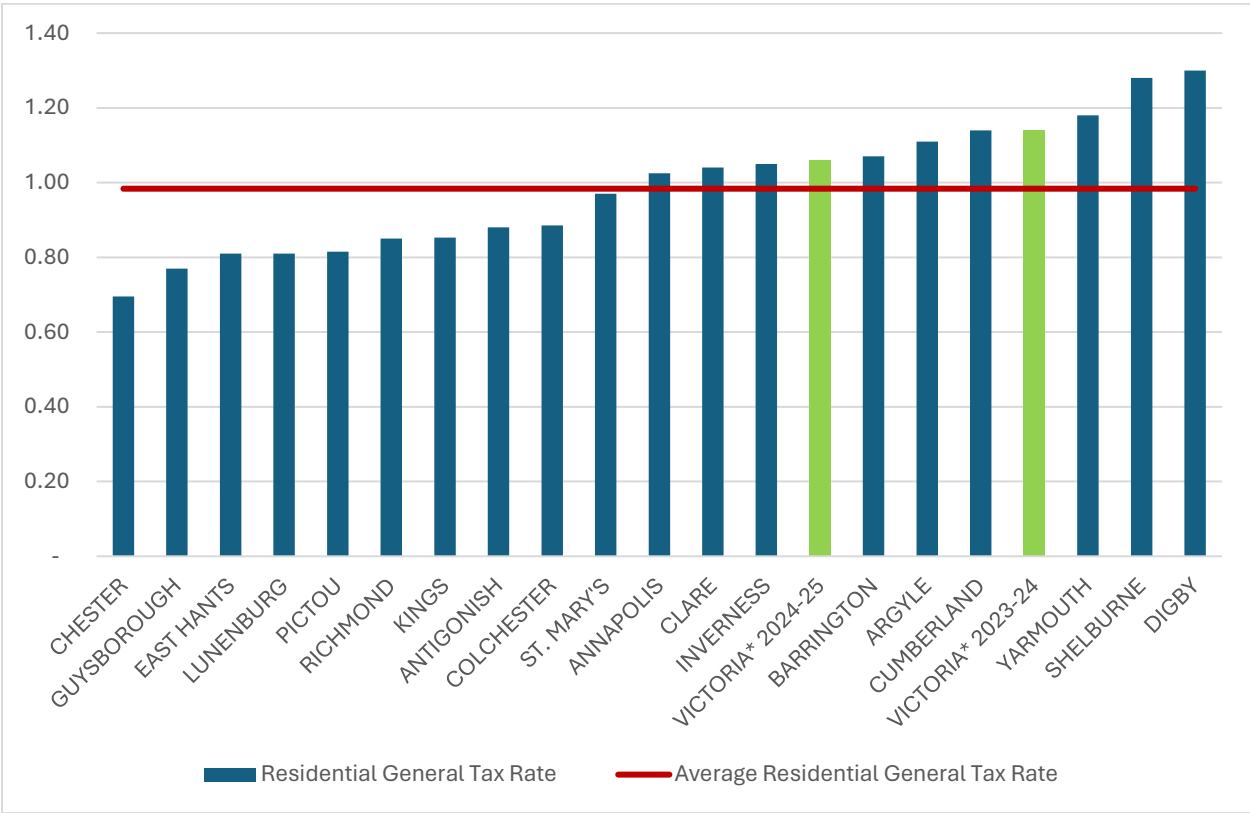
The Municipality’s residential, resource and commercial property tax rates are set each year through the budgeting process. Approved tax rates for 2024-2025 are \$1.15 per \$100 of residential/resource assessment and \$2.09 per \$100 of commercial assessment. This is a reduction from the 2023-2024 rates which were \$1.22 and \$2.12, respectively.

The average assessment for a residential dwelling in the Municipality for 2024-2025 is \$211,652. If the residential rate remained the same for 2024-2025, the average residential property tax bill would have been \$2,582. With the approved rate reduction, the average residential property tax bill is \$2,434, realizing an average per household savings of \$148 for the year.

Many municipal units across Nova Scotia have both a general tax rate plus specific area tax rates for areas that receive differing services such as sidewalks, streetlights, and fire services. The Municipality does not currently have area tax rates, meaning that there is one set of tax rates for all areas within the Municipality. This is important to note because it can complicate comparisons between municipalities’ tax rates. It is also important to

note that area rates do exist for the Village of Baddeck. However, these rates are solely determined and administered by the Village of Baddeck, which operates independently from the Municipality.

If sidewalks, streetlights and fire services expenditures in the 2024-2025 budget were instead charged as area rates, the residential general tax rate would be approximately \$1.06 per \$100 of assessment. Comparatively for 2023-2024, the residential general tax rate would have been approximately \$1.14. The below chart shows 2023-2024 residential tax rates for all 'rural municipalities' in Nova Scotia. The two green bars represent the Municipality's adjusted residential general tax rate for both 2023-2024 and 2024-2025 to show movement toward the provincial average.



Forest property is defined within the *Municipal Government Act* with a forest property tax rate of \$0.25 per acre, if the property is classified as resource, and \$0.40 per acre, if the property is classified as commercial.

Business property includes special legislated tax arrangements for Bell Canada through the *Incorporate Maritime Telegraph and Telephone Limited Act*.

Nova Scotia deed transfer tax rates are set by each municipal unit and are applicable to the transfer of property from one individual or entity to another. The Municipality's deed transfer tax is set at 1.5% of the purchase price or assessed value of the property.

Expenditures as a Reduction of Tax Revenue

In March 2024 municipalities signed a new service exchange agreement with the Province of Nova Scotia. Prior to the signing of this updated agreement, municipalities were required under various pieces of legislation to make annual mandatory contributions for corrections, net operating losses for public housing, and education. In the updated agreement, the requirement to contribute toward corrections and housing has been removed. This resulted in approximately \$186,000 in annual savings for the Municipality.

The requirement for a mandatory contribution related to education remains. It is calculated as \$0.3048 per \$100 of assessment, using the Municipality’s uniform assessment. While there was no change in the provincial education rate, the Municipality’s uniform assessment significantly increased for 2024-2025 resulting in a 7.7% increase in the education contribution, \$2,961,573 compared to \$2,734,444 last year.

Grants in Lieu of Taxes

Grants in lieu of taxes include payments made by the federal government, the provincial government and their respective agencies (Canada Post and NSLC) for their owned and assessed properties within Victoria County.

The *Nova Scotia Power Privatization Act* authorizes the province to distribution the money it receives from Nova Scotia Power Inc. (NSPI) as payments in lieu of municipal taxes to the municipalities. The province uses the NSPI assessment data to calculate each municipalities’ share.

Grants in Lieu of Taxes					
	Approved Budget 2024-2025	Approved Budget 2023-2024	Change	Forecast Actual 2023-2024	Actual 2022-2023
Federal Government & Agencies	248,515	253,000	(1.77%)	254,000	255,110
Provincial Government & Agencies	321,628	319,000	0.82%	330,601	328,319
NS Power Inc.	2,873,754	2,268,000	26.71%	2,268,834	1,723,004
Total Grants in Lieu of Taxes	3,443,897	2,840,000	21.26%	2,835,435	2,306,433

Services Provided to Other Government

The Municipality has an arrangement with the Municipality of the County of Inverness to contribute to the costs of waste and RCMP for Meat Cove, given its geographical location. This is billed annually.

In past years this has included fees charged to the Village of Baddeck for collection of various payments on its behalf. This is no longer a service that the Municipality provides.

Other Revenue from Own Sources

Other Revenue from Own Sources					
	Approved Budget 2024-2025	Approved Budget 2023-2024	Change	Forecast Actual 2023-2024	Actual 2022-2023
Licenses, Permits & Rentals	2,000	3,000	(33.33%)	1,325	1,530
Interest on Investments	144,000	120,000	20.00%	180,529	182,838
Interest on Taxes	205,000	118,000	73.73%	209,440	123,139
Recycling & Tipping Fees	800,000	770,000	3.90%	840,148	827,555
Miscellaneous	5,000	8,000	37.50%	3,775	7,819
Total Other Revenue from Own Sources	1,156,000	1,019,000	13.44%	1,235,217	1,142,881

Licenses, Permits & Rentals

Licenses, Permits & Rentals includes fees charged for tax certificates and dog tags.

Interest on Investments

Interest on Investments includes interest revenue earned on general operating bank account balances and on short-term GIC investments.

Interest on Taxes

Interest on Taxes includes penalties charged throughout the year on overdue property tax balances. The current interest rate is 18% per year (1.5% per month) which increased April 1, 2023, from the previous 10% per year (0.83% per month).

Recycling & Tipping Fees

Recycling & Tipping Fees includes on-site commercial fees charged per the Municipality's *Solid Waste Collection & Disposal By-law*, as well as revenue received for refundable materials, scrap metal, etc.

Transfers from Other Government

Transfers from Other Government					
	Approved Budget 2024-2025	Approved Budget 2023-2024	Change	Forecast Actual 2023-2024	Actual 2022-2023
Active Living Program Grant	15,000	15,000	-	15,000	13,000
Miscellaneous Grants	25,000	25,000	-	148,829	97,758
Fuel Tax Rebate	20,000	-	-	-	19,695
HST Offset Grant	30,000	25,000	20.00%	34,751	23,672

Canada Community-Building Fund (CCBF)	565,000	565,000	-	181,024	206,552
Fines	15,000	15,000	-	16,568	14,034
Total Transfers from Other Government	670,000	645,000	3.88%	396,172	374,711

Grants

The Municipality receives various grants each year to support various services (Active Living, Seniors’ Safety) or to reimburse for a portion of costs paid (taxes paid on fuel, unrecoverable HST).

Canada Community-Building Fund

The Municipality receives funds twice a year from the federal Canada Community-Building Fund (CCBF) (formerly known as “gas tax”) to support local infrastructure priorities. There are specific objectives and requirements for use and the funds can be set aside for future needs. The 10-year CCBF agreement between the federal and provincial government expired March 31, 2024. Negotiations are currently taking place and the outcome may have future budgetary and cash flow implications.

The amount received each year is recorded separately within the Municipality’s Capital Reserve. As the funds are spent, the amount used is recorded as revenue to offset the expense. For 2024-2025, \$500,000 is budgeted to be used toward trail development work.

Currently 15% of the CCBF amount received each year is set aside for the Village of Baddeck to use. In 2024-2025 this is budgeted as \$65,000.

Municipal Financial Capacity Grant

The Municipal Financial Capacity Grant (MFCG) (formerly known as “equalization grant”) is a provincially legislated unconditional operating grant to assist municipalities whose costs of delivering a core set of services exceed their ability to pay, when compared to similar municipalities.

Prior to 2024, the amount provided to eligible municipalities was frozen and based on a calculation for standard expenditures including protective services, transportation services (excluding public transit) and 50% of environmental health services. Under this calculation the Municipality was not an eligible recipient of the MFCG.

With the renegotiated Service Exchange Agreement in 2024, the amount was unfrozen, and the calculation of standard expenditures was modernized to include categories not previously considered. Under the new calculation the Municipality remains an ineligible recipient of the MFCG.

Operating Expenditures

General Government Services

Legislative

Legislative Operating Budget	
	Approved Budget 2024-2025
Stipends & Benefits	296,720
Council Expenses	52,000
Other Legislative Services	35,000
Total Legislative	383,720

Municipal Council is responsible for governing the Municipality and carrying out the responsibilities outlined in the *Municipal Government Act*. All Councillors are elected to represent the interests of its residents, businesses and organizations, for each of the eight districts within the Municipality. Councillors serve a four-year term. The current term began in November 2020 and ends following the October 2024 election. Councillors vote amongst themselves to appoint a Warden and Deputy Warden on two-year terms.

Council sets the strategic priorities, policy direction and service levels of the Municipality. The Municipality’s legislative decision-making structure includes both Council and committees of Council. You can find Council’s Strategic Priorities document for 2022-2024 in Appendix 1.

The Councillors for 2020-2024 are:

Councillor Paul MacNeil – District 1	Councillor Fraser Patterson – District 5
Councillor Perla MacLeod – District 2	Deputy Warden Larry Dauphinee – District 6
Warden Bruce Morrison – District 3	Councillor Jacqueline Organ – District 7
Councillor Barbara Longva – District 4	Councillor Norman MacDonald – District 8

Councillor stipend amounts are budgeted to increase according to the approved cost of living metric which was 5.79% as of April 1, 2024. Councillors can voluntarily join the Municipality’s benefit plan but are not eligible to participate in the Municipality’s pension plan.

Council Expenses include individual councillor travel, conferences and training expenses.

Other Legislative Services include council meeting expenses, Federation of Canadian Municipalities (FCM) and Nova Scotia Federation of Municipalities (NSFM) membership fees, committee costs and equipment and supplies for Councillors.

General Administration

General Administration Operating Budget	
	Approved Budget 2024-2025
Administration	
<i>Salaries & Benefits</i>	240,520
<i>Training & Development</i>	6,200
<i>Operational Costs</i>	<u>23,100</u>
	269,820
Communications	
<i>Salaries & Benefits</i>	137,781
<i>Training & Development</i>	5,000
<i>Operational Costs</i>	<u>54,700</u>
	197,481
Financial Management	
<i>Salaries & Benefits</i>	480,334
<i>Training & Development</i>	15,400
<i>Operational Costs</i>	<u>95,000</u>
	590,734
Taxation	
<i>Tax Rebates or Exemptions</i>	100,000
<i>Transfer for Assessment Services</i>	228,892
<i>Other Costs</i>	<u>40,000</u>
	368,892
Human Resources	40,500
Common Services	39,200
Building & Property	621,186
Information Technology	201,200
Total General Administration	2,329,013

General Administration consists of all administrative departments and services with the Municipality that are required to carry out municipal operations in alignment with Council's vision and direction.

Administration

The Administration department provides strategic and administrative leadership to management and staff of the Municipality and supports Council in achieving its strategic priorities. The department consists of two full-time positions: Chief Administrative Officer (CAO) and Executive Assistant.

Operational costs include office expenses, travel, membership fees, meeting expenses and legal services.

Communications

The Communications department is responsible for communication and engagement activities including the municipal website, newsletters, media relations and issue management. The department consists of two full-time positions: Communications and Marketing Coordinator and Digital Communications Assistant.

Operating costs include office expenses, travel, advertising and various communications tools/resources. Additional funds were budgeted this year to enhance communication and engagement tools and resources used.

Financial Management

Financial Management includes both the Finance and Revenue departments. The Finance department is responsible for the overall financial management for the Municipality including day-to-day operations, budgeting and reporting. The Revenue department is responsible for completing full billing cycles for property taxes, water utility and tipping fees, as well as providing customer service and front-desk reception functions. The departments consist of six full-time positions: Chief Financial Officer, Financial Analyst, Accounts Payable and Payroll Administrator, Revenue Coordinator, Revenue Clerk and Customer Service Clerk.

Operational costs include office expenses, travel, banking fees and external audit services.

Taxation

Taxation includes the two property tax relief programs offered by the Municipality: the low-income exemption program for eligible individuals (\$25,000) and the property tax relief grant program for non-profit organizations (\$75,000).

The transfer for assessment services is the annual mandatory contribution provided to PVSC.

Other costs include tax sale costs and tax account write-offs approved by Council.

Human Resources

The function of Human Resources is carried out by the Administrative and Finance departments. The budgeted costs are related to wellness initiatives, software, supplies/services and professional development.

Common Services

Common Services include any shared administrative costs that are not easily broken out into departments such as general office supplies, internet/telephone, leased office equipment and postage.

Building & Property

Building & Property consists of all costs related to the municipal administration building (the “Courthouse”) in Baddeck including utilities, maintenance and repairs. Council has directed that \$200,000 be budgeted specifically for improvements and upgrades to this building annually. Maintenance staff are also included here which consists of two full-time positions: Maintenance Attendant and Maintenance Assistant.

The 2024-2025 budget includes an additional \$30,000 for consulting services regarding the potential future build of a new administration building.

Information Technology

The Municipality is a partner of Strait-IT along with four other municipalities, under an inter-municipal agreement, to share information technology services.

The budget includes the Municipality’s Strait-IT contribution along with the Municipality’s hardware, software and miscellaneous technology related expenses for the year.

Valuation Allowance

Each year the Municipality completes an analysis on outstanding property tax balances to account for an allowance for an estimate of potential losses due to uncollectible taxes. It is calculated as 80% of specific accounts deemed uncollectible plus 15% of balances outstanding for greater than three years. The total valuation allowance for 2023-2024 was \$341,121. The 2024-2025 budget includes an expense of \$10,000 for a potential increase in the overall valuation allowance.

Other General Government Services

Other General Government Services Operating Budget	
	Approved Budget 2024-2025
Election Expenses	60,000
Grants to Organizations	351,000
Special Projects	270,000
Total Other General Government Services	681,000

Election Expenses

The next municipal election will take place in October 2024. The Municipality has approved \$60,000 to cover the expenses associated with conducting the election process.

Grants to Organizations

Grants to Organizations are provided in accordance with the Municipality's *Municipal Grant Policy*. Grant applications from community and non-profit organization are due on March 31 each year.

For 2024-2025, the amount available for municipal grants is \$275,000, which is increased from \$250,000 in 2023-2024. The total amount of grant applications received continues to exceed the amount available each year.

Each Councillor receives an annual allotment of \$9,500 for discretionary district grants.

Special Projects

Special Projects for 2024-2025 include \$150,000 allocated for unbudgeted special projects of Council that come up during the year, \$70,000 for the Municipality's Seniors' Safety Program which includes a part-time Seniors' Safety Coordinator position, and the addition of \$50,000 this year specifically for accessibility related initiatives.

Protective Services

Protective Services Operating Budget	
	Approved Budget 2024-2025
Police Protection	2,100,099
Fire Protection	
Water Supply & Hydrants	262,448
Other Fire Protection	
Insurance for Volunteers	43,000
Fire Fighting Force	656,964
Fire Support Services	118,379
	818,343
Other Protective Services	
By-law Enforcement	46,854
Emergency Management	29,161
Total Protective Services	3,256,905

Police Protection

The Municipality receives police protection by the RCMP through the Provincial Policing Service Agreement and is billed by the Department of Justice. The 2024-2025 amount was not confirmed by the time of the budget approval, so a 3.0% increase was budgeted (\$2,075,399 for 2024-2025 vs. \$2,014,950 in 2023-2024). Since budget approval, the Department of Justice has confirmed the increase will be 3.5% over last year.

The Municipality also makes contributions related to provincial DNA, prosecution and court services totaling \$12,700 for 2024-2025.

Fire Protection

The Municipality must pay the Victoria County Water Utility and the Village of Baddeck Water Utility for water supply services related to fire protection. These amounts are determined by water rate studies completed by the respective water utilities. The 2024-2025 amount for the Victoria County Water Utility is \$242,448 and the estimated amount for 2024-2025 for the Baddeck Water Utility is \$20,000.

Funding related to the coordination and operation of the volunteer fire departments within Victoria County is provided by the Municipality with annual contributions made directly to the fire departments. The total amount for 2024-2025 is \$656,964 which is a 10% increase over 2023-2024 amounts.

The Municipality pays for Workers' Compensation Board of Nova Scotia (WCB) coverage for volunteer fire departments as well as member insurance coverage, totaling \$43,000 for 2024-2025.

Fire Support Services include an equipment fund, fire fighter training and a part-time Fire Services Coordinator position.

Other Protective Services

Other Protection Services include By-law Enforcement and Emergency Management expenses.

By-law Enforcement includes a part-time By-law Enforcement Officer position, related operational expenses and an animal control services contract with the SPCA.

Emergency Management includes an Emergency Management Officer (EMO) contract position and related EMO operational expenses.

Transportation Services

Transportation Services Operating Budget	
	Approved Budget 2024-2025
Road Transport	
Roads & Sidewalks	203,485
Streetlights	<u>310,090</u>
	513,575
Public Transit	200,000
Total Transportation Services	713,575

Roads & Sidewalks

The mandatory contribution relating to roads falls under a cost-shared service agreement between the province and the Municipality. It is \$158,305 for 2024-2025, which is a 3.4% increase from 2023-2024.

Also budgeted is \$16,000 for other road related expenses including the 0.95 km of municipally owned roads that are maintained by the provincial Department of Public Works with costs billed back to the Municipality.

\$29,180 is budgeted related to sidewalk clearing in Ingonish and the Village of Baddeck.

Streetlights

The Municipality pays Nova Scotia Power Inc. for streetlights throughout Victoria County. For 2024-2025 this is budgeted at \$310,090, which is an estimated 10% increase over 2024-2025.

Public Transit

The Municipality has budgeted to make a direct contribution to Victoria County Transit of \$200,000 for 2024-2025.

Environmental Health Services

Environmental Health Services Operating Budget	
	Approved Budget 2024-2025
Public Works Administration	
<i>Salaries & Benefits</i>	303,519
<i>Training & Development</i>	12,500
<i>Operational Costs</i>	<u>30,000</u>
	346,019

Waste Collection Operations	
<i>Salaries & Benefits</i>	470,689
<i>Training & Development</i>	7,000
<i>Operational Costs</i>	642,088
<i>Special Projects</i>	<u>125,000</u>
	1,244,777
Transfer Stations & Recycling Operations	
<i>Salaries & Benefits</i>	1,109,867
<i>Training & Development</i>	27,000
<i>Operational Costs</i>	728,503
<i>Special Projects</i>	<u>527,938</u>
	2,393,308
Total Environmental Health Services	3,984,104

Public Works Administration

Public Works Administration provides administrative leadership and support to Public Works staff in carrying out the responsibilities of the overall department. The team consists of five full-time positions: Manager of Public Works, Public Works Clerk, Public Works Technician (20% municipal, 80% water utility), Engineering Technician and Solid Waste Educator.

Operational costs include office expenses, travel and vehicle expenses.

Waste Collection Operations

Collections Operations are responsible for weekly curbside collections throughout Victoria County as well as the transfer of materials to other sites. The team consists of eight positions – seven full-time and one term: Waste Collections Foreman, Waste Collections Driver (3), Public Works Attendant – Collections (3 full-time, 1 term)

Operational costs include office expenses, travel, contracted services, fuel, landfill tipping fees and equipment/vehicle maintenance.

Special projects include \$125,000 for the purchase of a new F450 to replace aging vehicles.

Transfer Station & Recycling Operations

Transfer Station & Recycling Operations are responsible for the operations of two transfer stations and two recycling depots within Victoria County. The team consists of 20 positions – 18 full-time and 2 terms: Recycling Operations Foreman, Transfer Station Foreman, Recycling Operations Lead, Transfer Station Operations Lead, Heavy

Equipment Operator – Baddeck (2), Heavy Equipment Operator – Dingwall, Scale Attendant, Public Works Attendant – Baddeck (6 full-time, 1 term), Public Works Attendant – Dingwall, Public Works Attendant – New Haven (3 full-time, 1 term)

Operational costs include office expenses, travel, contracted services, fuel, building expenses, insurance, depot floats, equipment/vehicle maintenance, heavy garbage and hazardous household waste.

Special projects include benefit costs for Water Utility employees (\$50,938), transfer trucking of materials between sites (\$320,000) and miscellaneous small capital work (\$157,000)

Environmental Development Services

Environmental Development Services Operating Budget	
	Approved Budget 2024-2025
Environmental Planning & Zoning	173,251
Economic Development	126,000
Other Environmental Development Services	
<i>Special Projects</i>	170,000
Tourism & Community Development	
<i>Salaries & Benefits</i>	203,609
<i>Training & Development</i>	5,500
<i>Operational Costs</i>	133,100
<i>Special Projects</i>	<u>195,000</u>
	537,209
Total Environmental Development Services	1,006,460

Environmental Planning & Zoning

The Municipality is part of Eastern District Planning Corporation (EDPC) which provides planning, subdivision and building and fire inspection services in eastern Nova Scotia. The contribution to EDPC for 2024-2025 is \$168,251, compared to \$167,183 in 2023-2024. The remaining \$5,000 budgeted is office expenses for the Building and Fire Inspector.

Economic Development

The Municipality is a participant in the Cape Breton Regional Enterprise Network (CB REN) which provides economic development services through the Cape Breton Partnership. The contribution to the Cape Breton Partnership for CB REN for 2024-2025 is \$105,000, compared to \$100,000 in 2023-2024.

There is also \$20,000 budgeted in 2024-2025 for potential contributions toward economic development initiatives. The remaining \$1,000 budgeted is office expenses for the Economic Development Officer.

Other Environmental Development Services

Special projects include \$100,000 budgeted for potential housing related initiatives and \$70,000 for washroom facilities related expenses around Victoria County.

Tourism & Community Development

For reporting purposes, the Tourism and Recreation department is split under Tourism & Community Development and Recreation & Cultural Services. Tourism and Community Development provides leadership and support to tourism operators and community groups throughout Victoria County. The team consists of 2.5 full-time positions: Manager of Tourism & Recreation (50% tourism, 50% recreation), Tourism & Development Coordinator and Community Development Coordinator.

Operational costs include office expenses, travel, tourism initiatives (\$100,000) and a contribution to Destination Cape Breton for festival and event funding (\$12,100).

Special projects include \$100,000 budgeted for continued work related to placemaking in communities throughout Victoria County, \$10,000 for continued community development support, \$10,000 toward Cabot Trail 100 and a \$75,000 contribution for the development of the Baddeck waterfront.

Recreational & Cultural Services

Recreation & Cultural Services Operating Budget	
	Approved Budget 2024-2025
Recreation & Cultural Services	
<i>Salaries & Benefits</i>	136,057
<i>Training & Development</i>	3,500
<i>Operational Costs</i>	140,000
<i>Special Projects</i>	<u>933,333</u>
	1,212,890
Libraries	
<i>Regional Library</i>	58,288
<i>Local Libraries</i>	<u>49,300</u>
	107,588
Total Recreation & Cultural Services	1,320,478

Recreation & Cultural Services

For reporting purposes, the Tourism & Recreation department is split under Tourism & Community Development and Recreation & Cultural Services. Recreation provides programming and support to residents and community groups. The team consists of 1.5 full-time positions: Manager of Tourism & Recreation (50% tourism, 50% recreation) and Recreation & Active Living Coordinator.

Operational costs include office expenses, travel, and funding programs for various initiatives. New for 2024-2025 is the addition of \$20,000 for an equipment loan program and \$20,000 for a multi-activity support program.

Special projects include \$333,333 (year 3 of 3) as a contribution to the Victoria Highlands Civic Centre rink (currently being transferred to the Operating Reserve), \$100,000 for trail grants available to non-profit community organizations, and \$500,000 for trail development. The trail development work is offset by the anticipated use of CCBF.

Libraries

The Municipality contributes annually to the Cape Breton Regional Library for its two locations (Baddeck and Ingonish) within Victoria County. The estimated contribution for 2024-2025 is \$58,288. The Municipality also contributes toward the cost of renting space for the two facilities (\$49,300).

Financing & Transfers

Financing & Transfers	
	Approved Budget 2024-2025
Transfer to Village of Baddeck (CCBF)	65,000
Transfer to Capital Reserve	500,000
Transfer to Operating Reserve	8,989
Total Financing & Transfers	573,989

Transfer to Village of Baddeck

The Municipality receives funds twice a year from the federal CCBF to support local infrastructure priorities. Currently 15% of the annual amount received is set aside for the Village of Baddeck to use. In 2024-2025 this is budgeted as \$65,000.

Transfer to Capital Reserve

In anticipation of future expenditures related to capital, \$500,000 is budgeted to be transferred to the capital reserve in 2024-2025.

Transfer to Operating Reserve

The amount budgeted to be transferred to the Operating Reserve is \$8,989 for 2024-2025 which allows for a balanced budget.

Capital Budget Overview

The below table summarizes anticipated capital spending over the next five-years. Capital projects are prioritized based on maintaining core services and infrastructure and delivering on strategic priorities established by Council.

Capital Project	Total Project Cost	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Anticipated Funding Source(s)
Public Works - New Construction & Demolition (C&D) Cell	1,000,000	-	1,000,000	-	-	-	Operating Reserve
Public Works - Collections F450	125,000	125,000	-	-	-	-	General Operations
Public Works - Collections Sideloaders (2)	700,000	-	350,000	350,000	-	-	General Operations
Public Works - Transfer Station Misc. Annual Capital Upgrades	450,000	150,000	75,000	75,000	75,000	75,000	General Operations
Public Works - Ingonish Water Line Extension	1,800,209	1,620,188	180,021	-	-	-	ICIP, Capital Reserve (SSGF)
Public Works - Ingonish Wastewater (+ Ingonish Sidewalks)	15,106,760	-	7,553,380	7,553,380	-	-	Debt, External Funding, Operating Reserve, CCBF
Recreation - Trail Connection	1,000,000	500,000	500,000	-	-	-	CCBF
Recreation - Rink Facility Contribution (Year 3 of 3)	333,333	333,333	-	-	-	-	General Operations, Operating Reserve
Public Works - New North Transfer Station (+ waterline extension)	5,000,000	1,000,000	4,000,000	-	-	-	Debt, Operating Reserve
Total	25,515,302	3,728,521	13,658,401	7,978,380	75,000	75,000	

Capital Financing

The below table summarizes capital spending by funding source for 2024-2025.

Capital Project	2024-2025 Cost	General Operating	Federal and/or Provincial Grants	Capital/CCBF Reserve	Operating Reserve	Long-Term Debt
Public Works - Collections F450	125,000	125,000	-	-	-	-
Public Works - Transfer Station Misc. Annual Capital Upgrades	150,000	150,000	-	-	-	-
Public Works - Ingonish Water Line Extension	1,620,188	-	1,283,333	336,855	-	-
Recreation - Trail Connection	500,000	-	-	500,000	-	-
Recreation - Rink Facility Contribution (Year 3 of 3)	333,333	333,333	-	-	-	-
Public Works - New North Transfer Station (+ waterline extension)	1,000,000	-	-	-	1,000,000	-
Total	3,728,521	608,333	1,283,333	836,855	1,000,000	-

Long-Term Debt

As of 2024-2025, the Municipality holds no long-term debt.

Reserve Funds Overview

Reserve funds are established to support with long-term financial stability and financial planning. The use of reserves is authorized under provisions set out in the MGA. Reserve funds are generally used to invest in infrastructure, smooth tax rate impacts, fund deficits and maintain the Municipality's sound financial position.

Capital Reserve

The MGA requires that municipalities maintain a capital reserve. The capital reserve is funded through voluntary contributions by the Municipality through its operating budget and by mandatory requirements of provincial legislation. Such mandatory contributions include:

- Tax sale surplus: The MGA requires a twenty-year holding period for surplus funds collected during the tax sale process. Once this period ends, the balance is transferred to the capital reserve.

- Sustainable Services Growth Funding (SSGF): In March 2023, the provincial government provided SSGF for capital projects that support accessibility, active transportation, and housing. This must be held in the capital reserve until spent.
- CCBF: Monies received annually as part of the CCBF must be recorded separately in the capital reserve until spent.

Additionally, as of 2023-2024, the Municipality begun to record asset retirement obligations (AROs). AROs are financial liabilities that relate to legal obligations to retire physical capital assets. It is strongly recommended that reserves are built to contribute to funding future AROs and the Municipality has elected to follow this recommendation.

In anticipation of future expenditures related to capital, \$500,000 is budgeted to be transferred to the capital reserve in 2024-2025.

Operating Reserve

The Operating Reserve is generally used to balance the general operating budget; however, it can be used to fund both operating and capital expenditures.

The amount budgeted to be transferred to the Operating Reserve is \$8,989 for 2024-2025 which allows for a balanced budget.

The following table shows committed/anticipated use of funds and forecasted available fund balances for each reserve fund.

	Operating Reserve	Capital Reserve	CCBF Reserve	Total
Forecasted balance March 31, 2024	7,673,920	2,521,443	3,273,172	13,468,535
Additions from operating budget – 2024-2025	8,989	500,000	-	508,989
Annual CCBF funding – 2024-2029	-	-	1,875,000	1,875,000
Recreation - Trail Connection – 2024-2026	-	-	(1,000,000)	(1,000,000)
Public Works - Ingonish Water Line Extension 2024-2025	-	(336,855)	-	(336,855)
Public Works - New North Transfer Station (+ waterline extension)	(2,000,000)	-	-	(2,000,000)
New C&D cell – 2025-2026	(1,000,000)	-	-	(1,000,000)
Public Works - Ingonish Wastewater (+ Ingonish Sidewalks)	(171,000)	-	(2,000,000)	(2,171,000)
Recreation - Rink Facility Contribution (Year 1 and 2)	(666,667)	-	-	(666,667)
Available Reserve Fund Balance	3,845,242	2,684,588	2,148,172	8,678,002

Acronyms

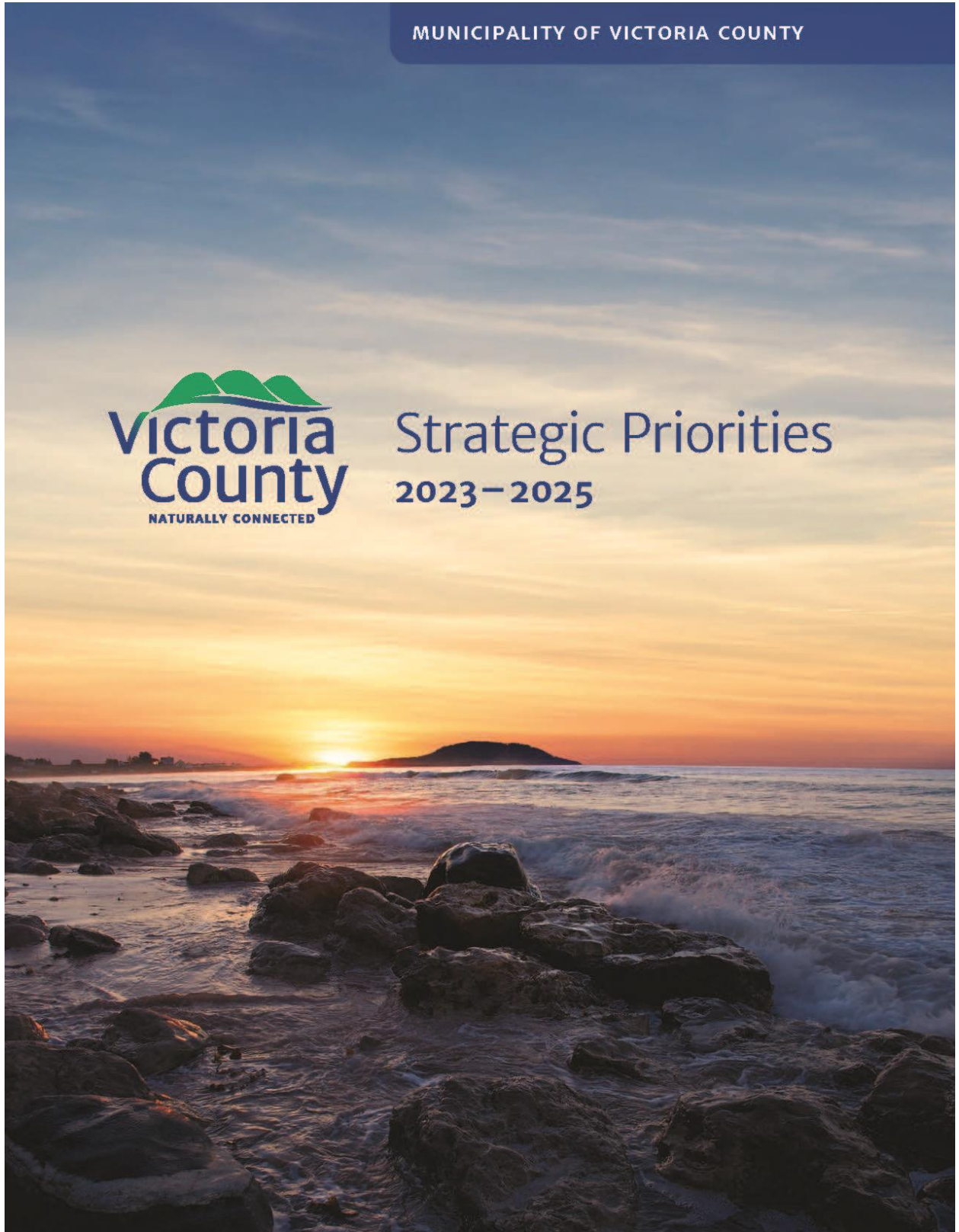
ARO	Asset Retirement Obligations
CAO	Chief Administrative Officer
CAP	Capped Assessment Program
CB REN	Cape Breton Regional Enterprise Network
CCBF	Canada Community-Building Fund
C&D	Construction & Demolition
CFO	Chief Financial Officer
CPI	Consumer Price Index
DMAH	Department of Municipal Affairs and Housing
EDPC	Eastern District Planning Commission
EMO	Emergency Management Officer
FCI	Financial Conditions Indicators
FCM	Federation of Canadian Municipalities
FRAM	Financial Reporting and Accounting Manual
ICIP	Investing in Canada Infrastructure Program
MGA	Municipal Government Act
MFCG	Municipal Financial Capacity Grant
NSFM	Nova Scotia Federation of Municipalities
NSPI	Nova Scotia Power Inc.
PSAS	Public Sector Accounting Standards
PVSC	Property Valuation Services Corporation
SSGF	Sustainable Services Growth Funding
WCB	Workers' Compensation Board

Appendix 1 – Strategic Priorities

MUNICIPALITY OF VICTORIA COUNTY



Strategic Priorities 2023–2025



**VISION**

Victoria County will achieve a balance between preserving our rural natural beauty, respecting our roots and embracing opportunities for all residents so together, we can grow, connect and prosper.

**MISSION**

Victoria County provides and advocates for services and resources that enhance our quality of the life and our natural environment so that all residents are proud of where they live.



OPERATIONAL PILLARS

1

Responsible Infrastructure

Victoria County will maintain existing infrastructure, invest in new infrastructure for growing communities and ensure municipal assets are accessible, sustainable and fiscally responsible.

2

Unified Connections

Victoria County will undertake and promote projects to unify and connect our residents through improved technology, county-wide development and meaningful engagement.

3

Sustainable Growth

Victoria County will support growth and development opportunities that maintain our uniqueness and sense of community while making the County a preferred place to live, work and operate a business.

4

Strong Partnerships & Advocacy

Victoria County will collaborate and work with others to advance and improve relationships based on mutual respect and for the greater good of all residents.



CORE VALUES



Informed

We clearly understand the importance of being open and transparent, providing access to information; we understand our goals, plans and processes to make informed decisions and engage in thoughtful discussions.



Fair

We ensure that everyone has access to equitable opportunities and resources; we apply policies and practices consistently and impartially; we ensure everyone is held accountable to the same standards.



Integrity

We do what is right, even in the face of adversity; we act with honesty, sincerity and accountability while making sure decisions are made with a focus on the greater good.



Respect

We are inclusive and we recognize the worth of every individual; we treat everyone with consideration, kindness and empathy; we acknowledge and appreciate differences.



Collaborative

We achieve common goals and create positive change; we work together to emphasize communication and coordination to address issues and make decisions which impact the community.



AREAS OF FOCUS 2023 - 2025

Responsible Infrastructure

Ingonish water/wastewater

Municipal administration office

Northern waste facility

Sustainable Growth

Year-round opportunities

Economic development

Natural preservation

Unified Connections

Cellular and broadband

Trail development

Communication and engagement

Strong Partnerships & Advocacy

First Nations relations

Housing

Climate change



Appendix 2 – Budget Survey Results Summary Report



Budget Survey Results
Summary Report
Fiscal 2024-25

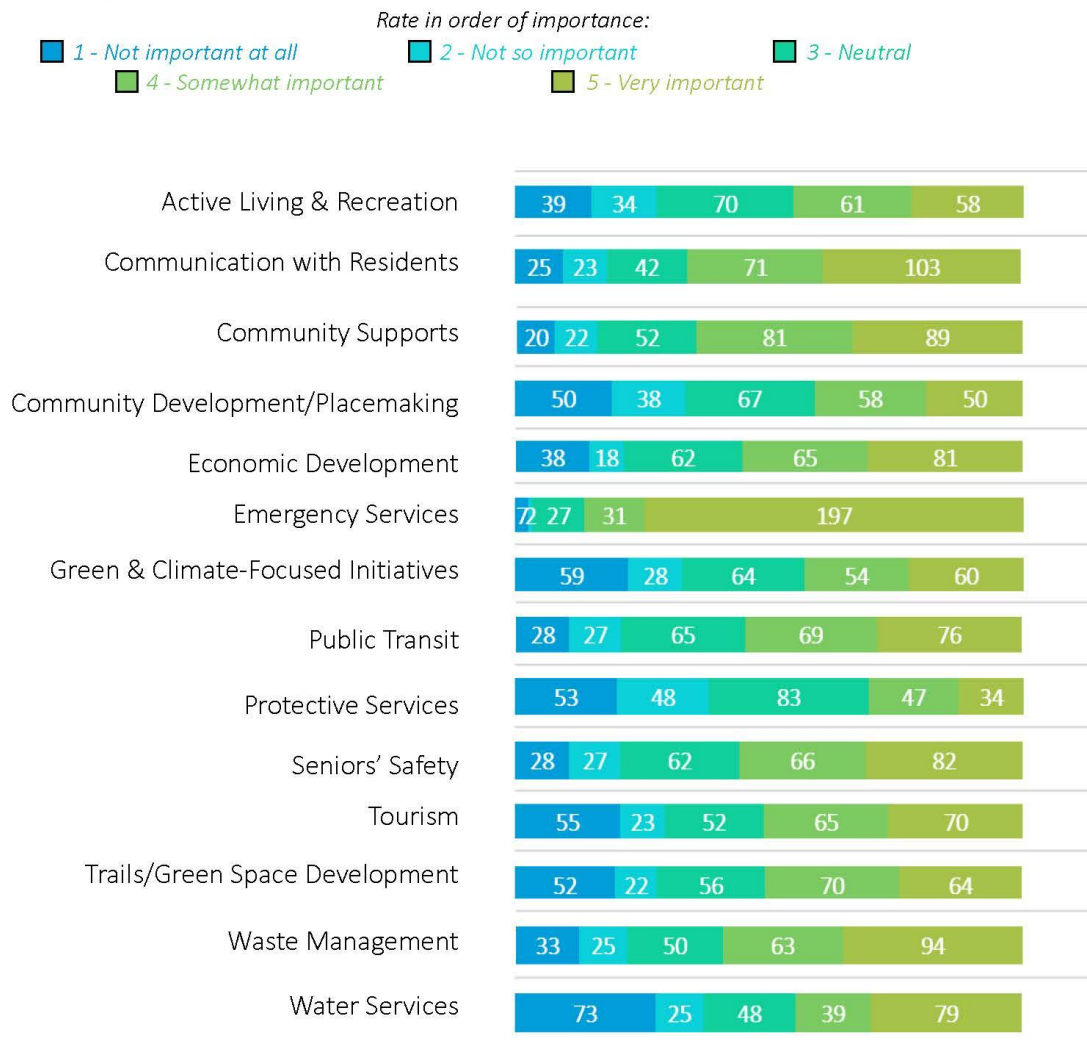
Highlights

- Budget survey initiative: Launched on February 16, 2024, the budget survey aimed to collect direct community input for the municipal budgeting process for fiscal 2024-25. It was distributed through multiple channels including approximately 3,500 mailed newsletters, the municipal administration building front counter and at community events with municipal staff present. Additionally, an online version was added into the VictoriaCounty.ca website. Promotion efforts included website news posts and the Victoria County Facebook page, as well as individual Councillors' Facebook pages.
- Deadline extension: Initially set for March 1, 2024, the deadline was extended to March 4, 2024, in an effort to encourage a final surge of responses.
- Engagement: A total of **271** responses were received, reflecting a response rate of 4.75%. This is based on the eligible population (based on age) from 2016 census, estimated at 5,700 individuals.

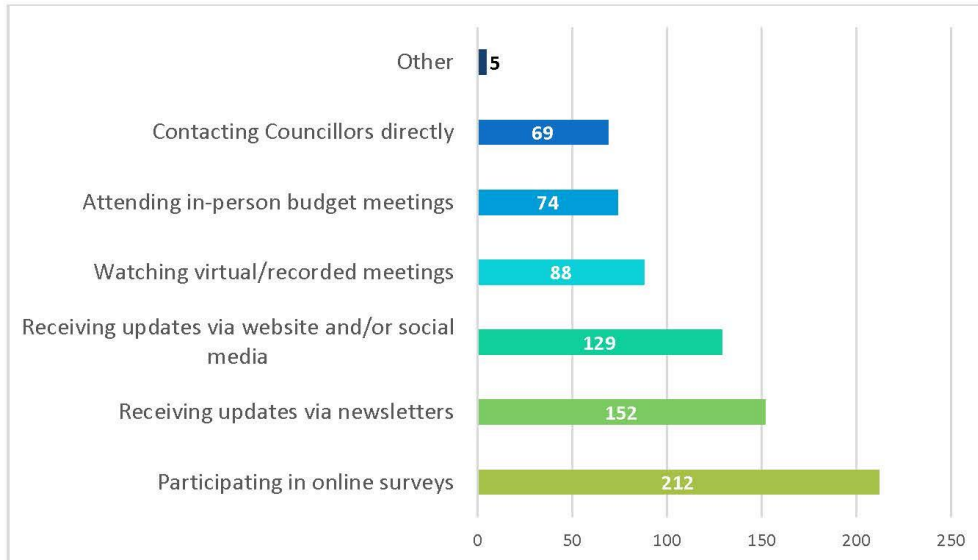
Opportunities for improvement

- Survey design: The survey's transition from a paper-based format to an electronic survey was not ideal. Given the high percentage of online submissions overall (85%), future surveys will prioritize electronic design first to improve usability and minimize conversion errors.
- Version control: Despite efforts, final versions suffered from a few discrepancies such as missing categories or response options. Implementing more rigorous copy checking in future surveys will prevent such errors and improve integrity of responses.
- Clarity in instructions: Switching between a five-point scale and ranking top priority inadvertently caused confusion, particularly within the online format. This led to inconsistencies in respondents' interpretations, necessitating a manual review of each response to ensure accurate summarization of results.
- Additional questions: Feedback indicated a desire for an open field to provide general comments, as well as further demographic questions, such as identifying as having a disability.
- Promotion: There is always opportunity for increased engagement and outreach through greater promotional efforts, such as increasing frequency of reminders and leveraging additional channels such as email and/or radio.
- Representation of population: Future surveys could be more cognizant of ensuring that responses accurately reflect overall Victoria County demographics.

Question 1 – When deciding how to spend budget funds, which services do you think are the most important in Victoria County?



Question 2 – In the future, how would you prefer to provide input in the budget process?

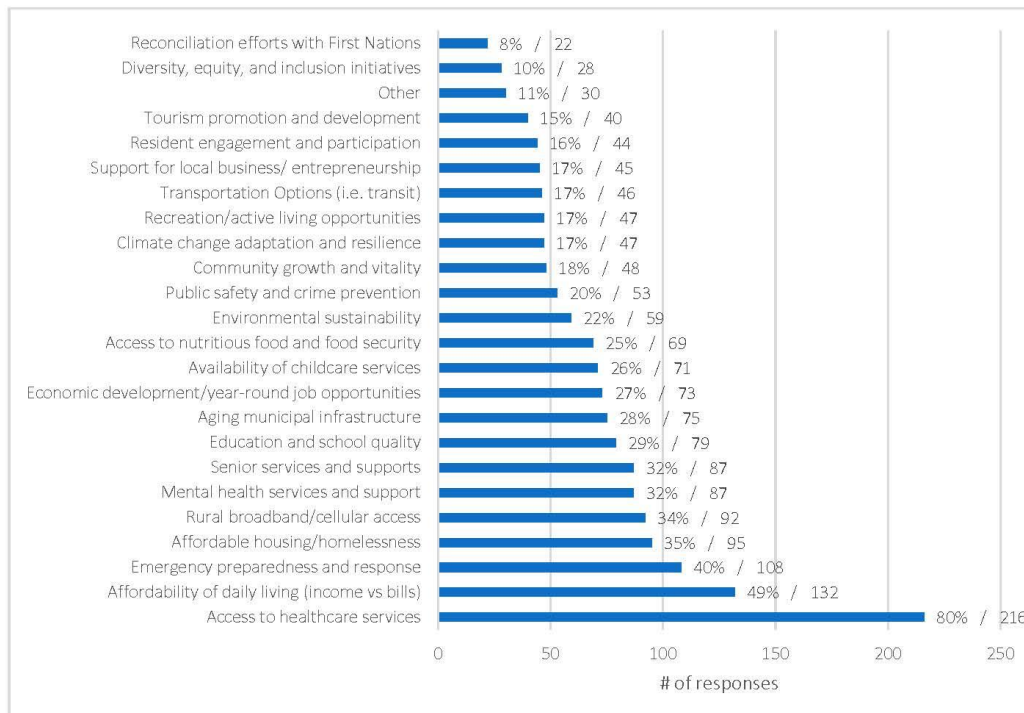


Comments included under “Other”

Note: these are presented as provided and have not been edited in any way.

- The municipality should always ensure our funds are being spent where residents want and need in an open and transparent manner
- Citizen committees (these are appointed by Council and assigned a single task, a budget, a deadline; invented in Ireland, popular in BC); they are a way to obtain broad thinking/consensus.
- Councillor at community meetings
- Events that involve taxation of ANY kind should have mailed notices...social media is NOT inclusive.
- Please provide necessary materials (eg, last year's budget)
- Receiving email. I wouldn't have known about this survey had someone not forwarded a link to me!
- Face to face
- Having direct input with proper public response
- Virtual / email newsletter

Question 3 – What five top concerns do you want Victoria County Council to know? Indicate your top five.



Note: Due to the inconsistencies in responses, some respondents selected more than five as their top concerns. In these instances, all top concerns were included as it proved challenging to determine a definitive top five. Although not ideal, this approach ensured inclusivity and accuracy in representing the varied perspectives of respondents.

Comments included under “Other”

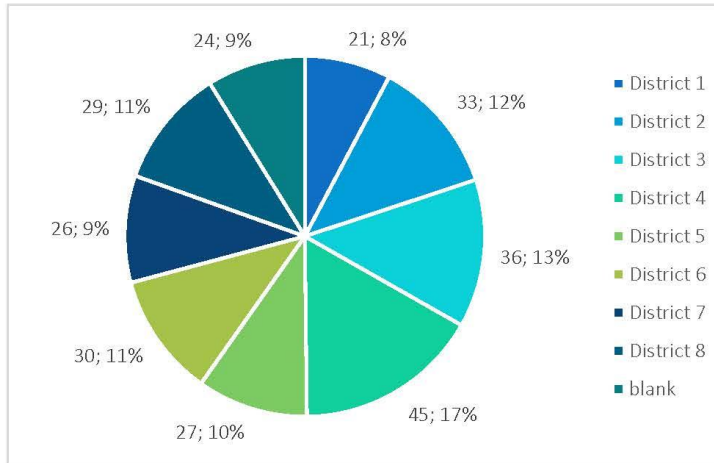
Note: these are presented as provided and have not been edited in any way.

- Too many councillors getting paid too much with little visible impact for residents.
- cleanliness of the water and lakes
- Long term community/environmental planning
 1. A functional, informative web site. 2. Genuine public outreach, engagement, hearings, actual consideration of input by Council. 3. Leadership, forward-looking vision, bravery, big dreams, damn it. I'm sick of rubber-stamping, pro forma, and DULL. That's the work of departments and offices; yours is GUIDANCE.

...continued on next page

- Increased Property taxes making owning property unaffordable especially waterfront
- The horrible condition of New Campbellton Road is a safety concern for accessing emergency services and safe driving conditions for vehicles to supplies for residents and seasonal residents and visitors.
- Roads- Eliminate delays in correcting dangerous conditions
- these are all important .I could not pick just 5.
- More funding for Volunteer Fire Departments.
- Blank
- True History Initiatives
- Blank
- Community Planning
- Warning siren for the D7 dam on Indian Brook in the event of dam failure.
- Roads
- Put a cap on property tax. Even lower it. People are going to be taxed out of their homes.
- Our horrible roads. The maintenance of keeping them open., held responsible for lack of roads being plowed.
- Cost of living
- Trails
- This part of the survey does not work for me - more than 5 top concerns
- Too much development, too many part time residents
- The proposed, unjust Draft Land-Use By-Law needs to be eliminated. It's absolutely not in residents' best interest in regards to personal land use, oppresses property owner rights, charges permit fees for most everything, removes freedoms, and dictates what the municipality deems is acceptable, rather than leaving residents in control of what is RIGHTFULLY theirs. The document is riddled with microscopic control mechanisms and broad municipal powers that should absolutely be inherent to the land owners! These by-laws suppress affordable housing options & food security, as well as impose too many taxes imposed through permits, etc.
- Returning our hospital emergency department
- Volunteer fire department funding
- Councillor and Warden salary....very high for little amount of work being done by them.
- Doctors healthcare and ambulance service
- Municipal/county tax relief tied to property taxes for volunteer fire fighters and volunteer first responders
- Rural road maintenance
- a day care
- Coastal Protection Act
- protecting the natural beauty of Cape Breton, huge jump in property assessments, protecting forests, oceans and all waterways, open public washrooms in Baddeck

Question 4 – Which district do you live in?



DISTRICT 1 Iona Peninsula, communities of Bucklaw and Wagmatcook and Nyanza to the Buckwheat Road intersection on the north side of the TCH (Trans Canada Highway) and to the Baddeck River Bridge on the south side of the TCH.

DISTRICT 2 Westside Middle River, Yankee Line and Middle River to county line. Big Baddeck including residents along the Buckwheat Road and along the north side of the TCH from the Buckwheat Road east to the point where districts two, three and four intersect. On the south side of the TCH from the Baddeck River Bridge east to just before civic address 8261.

DISTRICT 3 Starting at civic address 8261 on the TCH east along the shores of the Bras d'Or Lakes to the Bell Museum pond at the eastern end of the Village of Baddeck. Northeast between Mile Brook and the western boundary of Bell Bay Golf to the TCH. From that point west along the southern boundary of TCH to point of beginning.

DISTRICT 4 Beginning at the Bell Museum pond, northeast to TCH along District 3 boundary then both sides of TCH east to Seal Island Bridge including Baddeck Bay, Big Harbour, Englishtown, New Campbellton and New Harris. Exit 11 on TCH north to the foot of Cape Smokey including River Bennet and Jersey Cove.

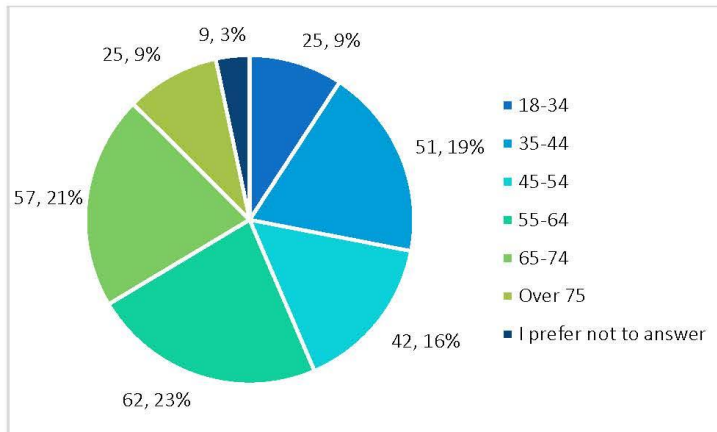
DISTRICT 5 Victoria County portion of Boularderie Island.

DISTRICT 6 Foot of Smokey north along the Cabot Trail to the Ingonish United Church on the north and the Seascape Cottages on the south.

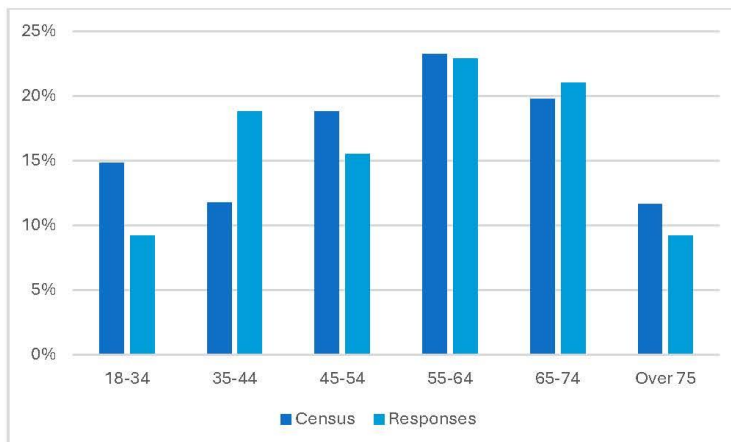
DISTRICT 7 Ingonish United Church north to Effies Brook including Neil's Harbour, New Haven, White Point, Smelt Brook.

DISTRICT 8 All of Victoria County north of Effies Brook.

Question 5 – Which age range do you fall under?

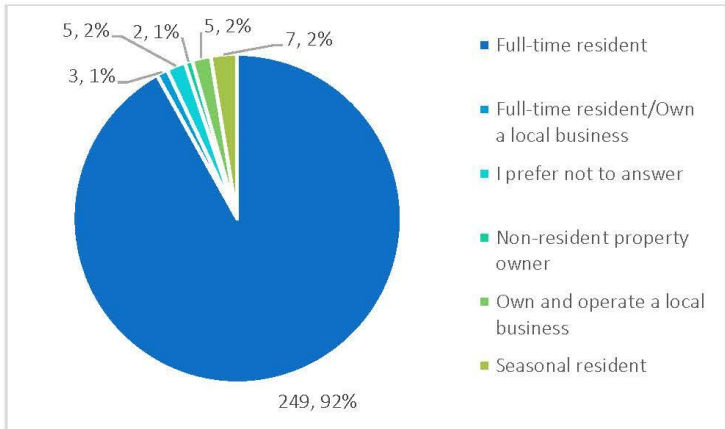


Comparison of respondents by age range to general population per census:



- Under-representation of age ranges 18-34, 45-54 and over 75
- Over-representation of age ranges 35-44
- Accurate representation of 55-64 and 65-74

Question 6 – Which describes your connection to Victoria County?



Note: In the online version respondents were unable to select multiple options, inaccurately necessitating a choice between options that may equally apply to them.

Question 7 – How long have you lived in Victoria County?

