

2014-2015 OPERATING BUDGET**REVENUE and EXPENDITURE SUMMARY**

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REF #	2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTION	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
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#1	15,151,293	15,151,340	15,157,000	15,841,748		15,841,748
#1	426,957	426,957	426,957	461,221		461,221
#1	5,761,620	5,761,620	5,773,000	5,886,464		5,886,464
#1	162,997	162,624	162,997	161,513		161,513
#2	12,481	23,232	12,481	32,897		32,897
#3	145,000	141,484	141,484	141,000		141,000
#4	20,000	18,110	20,000	20,000		20,000
#5	120,000	173,163	173,163	137,000		137,000
#6	940,000	847,702	1,000,000	1,000,000		1,000,000
#7	30,000	0	53,169	53,000		53,000
NET	22,770,348	22,706,232	22,920,251	23,734,842	0	23,734,842

#8	67,500	0	67,500	67,500		67,500
#9	780,416	309,630	779,241	777,897		777,897
NET	847,916	309,630	846,741	845,397	0	845,397

#10	6,500	4,499	6,500	6,500		6,500
#11	75,000	40,823	61,234	75,000		75,000
#12	300,000	218,701	328,052	350,000		350,000
#13	155,216	0	155,216	165,000		165,000
NET	536,716	264,023	551,002	596,500	0	596,500

#14	345,000	224,316	299,088	341,000		341,000
#15	228,572	226,556	226,556	230,608		230,608
#16	12,000	0	12,000	12,000		12,000
#17	1,160,899	0	1,106,899	0	280,000	280,000
NET	1,746,471	450,872	1,644,543	583,608	280,000	863,608

Revenue:	25,901,451	23,730,757	25,962,537	25,760,347	280,000	26,040,347
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MUNICIPALITY OF COLCHESTER**2014-2015 OPERATING BUDGET****REVENUE and EXPENDITURE SUMMARY**

MUNICIPALITY OF THE COUNTY OF COLCHESTER

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March 2014

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REF # 1

ASSESSABLE PROPERTY TAX

2013-2014 (000's)		2014-2015 (000's)	INCREASE (000's)	% CHANGE
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Net Taxable Assessments:

Residential	1,803,725		1,863,735	60,010	3.33%
Resource	50,828		54,261	3,433	6.75%
Commercial	256,072		261,621	5,549	2.17%
Forest Acreage	162,997		161,513	-1,484	-0.91%
	2,273,622		2,341,130	67,508	2.97%

2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
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Tax Levy:

Residential	15,151,293	15,151,340	15,157,000	15,841,748	0	15,841,748
Resource	426,957	426,957	426,957	461,221	0	461,221
Commercial	5,761,620	5,761,620	5,773,000	5,886,464	0	5,886,464
Forest Acreage	162,997	162,624	162,997	161,513	0	161,513
	21,502,867	21,502,541	21,519,954	22,350,945	0	22,350,945

Tax Rate

1. Maintenance Rate Inc/Dec.

	2013-2014 RATE		2014-2015 RATE	TAX LEVY	INCREASE/ DECREASE (in cents)	INCREASE/ DECREASE (%)
Residential	0.840		0.850	16,302,969	0.010	1.1905%
Commercial	2.250		2.250	6,047,977	0.000	0.0000%
				22,350,945		

Assessment Increase:

The increase in residential assessment of 3.33% is split: 1.31% for market re-assessment and 2.02% for new growth.

The increase in commercial assessment is 2.7%, excluding the impact of the pipeline assessment. New growth represents 100% of this assessment.

The decrease in pipeline assessment is 4%, in keeping with the agreed pipeline depreciation schedule. This decrease has offset any increase in assessment.

As prescribed by the Assessment Act, a per acre levy is charged to owners of forest land. Records from the Assessment Office indicate that 337,660 acres are charged at 25 cents per acre (under 50,000) and 192,746 acres at 40 cents per acre (over 50,000).

Tax Rate versus Assessment:

On residential/resource, a one cent increase raises \$191,826 of property tax.

On commercial/business occupancy, a one cent increase raises \$26,292 of property tax.

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ASSESSABLE PROPERTY TAX (Con.)**REF # 2**

STREET FRONTAGES					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
12,481	23,232	12,481	32,897		32,897

These are betterment charges (street improvements) located in specific areas of the County, which have gone through the resident petitioning process. Annually, the County recognizes revenue equal to 10% of the original cost billed to property owners. In 2014/15, Sunnybrook's revenue is \$3,173.85 (final is 2020/21) and Glenabbey/Cottam/Maclaughlin is \$9,306.87 (final is 2015/16). Revenue for Raven/Junco is \$10,751.58 (final is 2021/22) and Huckleberry/Delaney is \$9664.60 (final is 2022/23).

REF # 3

ALIAN T					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
145,000	141,484	141,484	141,000		141,000

The County receives annual funding from Aliant in lieu of taxes. The funding is based on 4% of the gross subscription revenue of County residents.

REF # 4

NOVA SCOTIA POWER					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
20,000	18,110	20,000	20,000		20,000

In 2006/07, NSP Property taxation was moved from a revenue based to a property based assessment.

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ASSESSABLE PROPERTY TAX (Continued)

REF # 5

HST GRANT					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
120,000	173,163	173,163	137,000		137,000

The HST grant is allocated on a proportional basis to municipalities. This grant is to offset the additional costs from the HST. The 2013/14 projection exceeds budget calculation due to increased capital costs in the 2011/12 fiscal year, which is used to calculate the 2013/14 actual.

REF # 6

DEED TRANSFER TAX					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
940,000	847,702	1,000,000	1,000,000		1,000,000

The County receives 1% of the purchase price of properties sold in the County, as Deed Transfer Tax.

REF # 7

TRANSFER of TAX					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
30,000	0	53,169	53,000		53,000

Amount due from Truro as a result of Intermunicipal Boundary Agreement re Walmart, Kent Building Supplies and other properties located in the Boundary.

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GRANTS IN LIEU

REF # 8

FEDERAL GRANT IN LIEU					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
67,500	0	67,500	67,500		67,500

This is a grant paid by the Federal Government in lieu of taxes. The Federal grant has been equal to the taxes that would be received if the properties were taxed.

REF #9

PROVINCIAL GRANT IN LIEU					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
466,000	0	470,241	463,475		463,475
314,416	309,630	309,000	314,422		314,422
780,416	309,630	779,241	777,897	0	777,897

Provincial Grant In Lieu
Wind Turbines

This is a grant provided by the Province under the Municipal Grants Act. This grant is payable in respect of Provincial property in lieu of taxes.

Also includes Grant in Lieu for Wind Turbines. The Brookfield Wind Farm was commissioned December 2005, the Nuttby Wind Farm was commissioned November 2010, and the Spiddle Hill Wind Farm was commissioned May 2011. We were informed after year end that only facilities in service prior to the Wind Tax Legislation were eligible for this part of the grant in lieu.

Detailed Wind Turbine Information In Megawatts (MW) for 2014/2015:

Nuttby	50.60 Megawatts @ \$6,110 per MW =	\$309,166
Brookfield	0.60 Megawatts @ \$4,825 per MW =	\$2,895
Spiddle Hill	0.80 Megawatts @ \$6,110 per MW =	\$4,888
	Total:	\$313,779
	Plus grant already calculated:	\$643
	Grand Total:	\$314,422

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OWN SOURCES**REF # 10**

TAX CERTIFICATE FEES					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
6,500	4,499	6,500	6,500		6,500

The County charges a \$25 fee for providing tax certificates. Normally, these certificates are requested by lawyers and real estate agents when properties are transferring ownership. Council approved the fee by resolution in 1999.

REF # 11

RETURN ON INVESTMENTS					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
75,000	40,823	61,234	75,000		75,000

Return on Investments is interest earned on our bank operating accounts and short term bank investments. Interest revenue generally begins to accumulate once the annual tax bills have been sent out.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

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OWN SOURCES (continued)

REF # 12

INTEREST ON TAXES					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
300,000	218,701	328,052	350,000		350,000

This is non-compounding interest charged on tax arrears. Current rate set by Council is 15% per annum.

REF # 13

MISCELLANEOUS					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
155,216	0	155,216	165,000		165,000

The revenue in this account includes charges to area rates to offset uncollectible taxes, fees for billing and administering the area rate funds, fuel tax rebates, and revenue from County licenses and permits.

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GOVERNMENT TRANSFERS

REF # 14

EQUALIZATION GRANT					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
345,000	224,316	299,088	341,000		341,000

We anticipate, at this time, that there will be minimal change to the equalization grant pool for municipalities. The budgeted estimate is based on the change in uniform assessment as well as the amount received in 2013/2014.

REF # 15

FARM ACREAGE GRANT					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
228,572	226,556	226,556	230,608		230,608

Farm acreage assessment was re-established by Legislation as a grant during 1998/99. Current rate is \$2.87 per acre. The Legislation allows for an annual increase tied into the Canadian Price Index. Estimated increase is 1.0%. The estimated revenue is based on 78,605 acres @ \$2.93 per acre in 2014-2015.

REF # 16

911 SUBSCRIPTION REVENUE					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
12,000	0	12,000	12,000		12,000

In 2001, the Province announced it was implementing a 911 telephone subscriber fee to recover costs of providing 911 service. The UNSM requested that a portion of this fee be directed to municipal units as a partial recovery towards the the maintenance of a 911 civic address data base. The funds are distributed pro rata on the basis of number of dwellings within each municipal unit.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

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GOVERNMENT TRANSFERS (continued)

REF # 17

TRANSFERS FROM RESERVES						
	2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
From Operating Reserve	1,160,899	0	1,106,899	0	280,000	280,000
	1,160,899	0	1,106,899	0	280,000	280,000

Rather than showing amounts transferred in and out of this major flood reserve, the \$50,000 annual amount is shown as a transfer to the reserve only on page 58.

From the Operating Reserve:

Council transferred from the operating reserve to cover the following items in 2013/14:

1. Operating costs of the RECC
2. Major flood reserve funding
3. Lower residential assessment increases due to the CAP program

Additions/Deletions:

Includes \$280,000 which is anticipated to be a portion of the 2013/14 operating surplus transferred to the Operating Reserve.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

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**GOVERNMENT:
REF # 18**

	LEGISLATIVE					
	2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
Council honorariums	251,380	184,477	276,716	315,625		315,625
Citizen representatives	1,300	417	625	1,300		1,300
Councillor's Expenses	13,600	7,226	10,839	13,600		1,300
Training and Development	4,000	941	1,800	4,000		4,000
Meals/Luncheons	1,500	945	1,417	1,500		1,500
Basic Benefits	7,000	5,173	7,760	8,000		8,000
Miscell. expenses	10,000	3,425	30,000	10,000		10,000
UNSM/FCM conference	26,500	24,805	24,805	26,500		26,500
Grant Requests	123,008	83,200	161,316	71,558	51,660	123,218
Newsletter	51,000	20,754	37,000	40,000		40,000
Organizational Review	40,000	0	0	0		0
	529,288	331,363	552,278	492,083	51,660	531,443

Honorariums:

Councillor's honorariums for 2014/15 are set in accordance with the Councillor Remuneration bylaw. For 2013/2014, the breakdown was as follows: Mayor: \$46,500; Deputy Mayor \$29,000, and Councillors \$23,700. For 2014/15, the breakdown is \$46,965; Deputy Mayor \$29,290, and Councillors \$23,937. This represents an increase of 1%, which is accordance with the Consumer Price Index (CPI).

Grant Requests

2014/15 Budget Deliberations:

On March 3, 2014 Council received presentations from non-profit organizations. A list of the amounts requested will be circulated for a decision on what funding will be provided. As well a list of annual grants are included in this budget totalling \$34,000. These include the following items:

For 2014/15:

Grant Requests for 2014/15 include annual amounts for VON (\$5,000),SPCA (\$5,000), Colchester Special Olympics (\$3,000), Big Brothers/Big Sisters (\$5,000), North Shore River Restoration (\$5,000), Colchester Historical Society (\$37,558 Year 2 of a 3 year commitment), Colchester Historical Society (\$10,000), and Maggie's Place (\$1,000).

Newsletter: Newsletter costs include Waste Reduction, Recreation and Administration. The increase is a result of the recent tender.

Additions/Deletions:

An additional \$51,660 in grant requests was approved at the addions and deletions meeting of Council.

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GOVERNMENT (continued)

REF # 19

MEMBERSHIPS						
	2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
UNSM	15,427	15,427	15,427	17,428		17,428
FCM	4,744	5,231	5,231	5,335		5,335
CNTA	10,987	10,987	10,987	10,987		10,987
	31,158	31,645	31,645	33,750	0	33,750

The County is a member of the Union of Nova Scotia Municipalities, the Federation of Canadian Municipalities, and the Central Nova Tourist Association.

REF # 20

ECONOMIC DEVELOPMENT GRANTS						
	2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
	29,500	14,250	21,375	20,000	16,000	36,000

The following grants were approved for 2013/2014: Nova Scotia 55+ Games (\$5,000), Fred Page Cup (\$2,500), Truro Minor Football Association (\$2,000), Maritime Ride for Sight (\$1,000), Truro Theatre Society (\$1,250), Order of the Eastern Star (\$1,000), Onslow Cemetery Company (\$1,000), NS Highlanders (\$500), as well as \$9,500 for uncommitted projects during the course of the 2013-14 year.

Additions/Deletions:

An additional \$16,000 in grant requests was approved at the additions and deletions meeting of Council.

REF # 21

ELECTION						
	2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
	0	0	0	0		0

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DEPARTMENT ADMIN COSTS:

REF # 22

GENERAL ADMINISTRATION					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET

Administration:

Salaries	428,742	286,531	441,000	471,736		471,736
Benefits	93,213	68,387	102,581	110,858		110,858
Legal services	100,000	116,757	175,136	105,000		105,000
Insurance	4,000	-2,837	4,000	4,000		4,000
Telephone	11,000	8,202	12,303	12,000		12,000
Office Supplies	3,000	2,983	4,475	3,000		3,000
Printing and Photo supplies	17,850	12,871	19,306	17,850		17,850
Postage	21,065	13,289	19,933	21,065		21,065
Newspaper ads	5,000	3,235	4,853	5,000		5,000
Dues	5,000	2,424	3,636	5,000		5,000
Training/Develop.	14,500	6,481	9,721	14,500		14,500
Travel	2,000	1,327	1,327	2,000		2,000
Records Management	8,000	1,036	1,555	54,000		54,000
Miscellaneous	12,500	4,531	6,797	12,500		12,500
Consultants	10,000	24,644	36,966	10,000		10,000
Scholarships				8,000		8,000
Salary Administration				17,500		17,500
Wellness Initiative	7,500	3,528	5,292	7,500		7,500
NET	743,370	553,389	848,879	881,509	0	881,509

Computer Systems:

Salaries	110,048	72,546	110,048	113,912		113,912
Benefits	24,210	17,684	24,210	25,061		25,061
Computer Supplies	1,500	558	1,500	1,500		1,500
Training/Development	3,000	289	3,000	3,000		3,000
Infrastructure	73,998	49,742	73,998	54,302		54,302
Licensing/Fees	15,778	4,751	15,000	24,938		24,938
Lease Costs	11,600	6,661	11,600	11,600		11,600
Travel	1,500	807	1,200	1,500		1,500
NET	241,634	153,038	240,556	235,813	0	235,813

TOTAL	985,004	706,427	1,089,435	1,117,322	0	1,117,322
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MUNICIPALITY OF THE COUNTY OF COLCHESTER

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**DEPARTMENT ADMIN COSTS:
REF # 22**

GENERAL ADMINISTRATION (continued)

General administration includes administration (Clerks Office) and computer systems (MIS).

In Administration-

Salaries: CAO, Director of Corporate Services, Admin Services Research Coordinator, Executive Secretary, Admin Support Clerk, Human Resource Specialist, and Receptionist.

Legal services: Contracts mainly related to major services and legal advice to Council.
2013/14 increased due to legal work on the tax sale of the bunker

Insurance: Fraser & Hoyt Insurance and Frank Cowan Ltd. (UNSM sponsored insurance consortium).
Costs are unallocated portion only; where possible, costs are charged to various service areas.

Records Management: Continue the process for municipal records retention, includes upgrading the to a new electronic document management system for greater functionality.

Miscellaneous: Comprised of expenses for promotional materials, other admin expenses for staff.

Consultants: Administrative projects requiring additional outside expertise. Has been higher due to recruitments.

Salary Administration: As per Council policy, salary ranges are reviewed every three years and submitted to Council for approval. This amount reflects the net adjustment made to seven non-unon positions.

Wellness Initiative: Council approved the Wellness Program in 2009/10. The budget reflects the maximum of \$150 per employee. (100 employees with 50% participation)

In Computer Systems-

Salaries: Manager of Computer and Information Systems and Systems Analyst.

Infrastructure: For replacement of hardware and servers, increased data storage .

Licensing/Fees: Licenses for Microsoft Office, Microsoft Exchange, costs for internet fees.

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DEPARTMENT ADMIN COSTS (cont.)

REF # 23

FINANCIAL SERVICES					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET

Finance:

Salaries	235,860	126,525	178,732	238,467		238,467
Benefits	51,900	27,533	39,321	52,487		52,487
External Audit fees	40,000	42,038	50,000	45,000		45,000
Training/Development	6,800	765	800	4,800		4,800
Office expense	4,000	3,505	5,000	5,000		5,000
Accounting Software				50,000		50,000
Computer Programming	20,000	20,177	20,177	20,000		20,000
NET	358,560	220,542	294,030	415,754	0	415,754

Tax Office:

Salaries	47,866	32,167	46,095	49,902		49,902
Benefits	12,058	8,614	12,764	12,975		12,975
Telephone	4,000	2,493	3,800	4,000		4,000
Office expense	7,500	6,373	7,500	8,000		8,000
Postage	26,000	20,884	24,000	28,000		28,000
Training/Development	1,000	854	854	1,000		1,000
Tax billings	10,000	8,244	10,000	11,000		11,000
Tax Sale Costs	500	9,222	200	500		500
Collection Costs	100	5	5	100		100
Tax Exemptions	110,000	100,211	100,211	112,000		112,000
Tax adjustments	0	121	130	0		0
Reduced Taxes-Debert Park	35,000	39,189	48,955	10,000		10,000
NET	254,024	228,378	254,514	237,477	0	237,477

612,584	448,919	548,544	653,231	0	653,231
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DEPARTMENT ADMIN COSTS (cont.)

REF # 23

FINANCIAL SERVICES (continued)

Financial services is responsible for the financial recording and reporting of data. Services provided include receivables, payables, payroll and tax collection.

In Finance-

Salaries: Finance Manager, Financial Assistant, Accounts Payable/Payroll Clerk, and Senior Accountant.

External Audit: Annual fees for providing audit services and report on consolidated financial statements.

Accounting Software: Funding to upgrade from the existing legacy accounting system. This is anticipated to be a three year project to move to a modern accounting system. Costs reflect the budget for year one of three.

Computer Programming: Updates and maintenance of GL , Accounts Receivable, Payroll & Accounts Payable. Also increase for Single Address Initiative Project.

In Tax Office-

Salaries: Tax Office Clerk and Admin Support Clerk for peak tax season.

Tax Exemption: Council reviewed the Tax Exemption policy in 2013/2014. Based on the approved changes, the budget has increased to \$112,000.

Reduced Taxes - Debert Park: Reflects property taxes on the Incubator Mall.

Prior year budget was higher due to the management of CORDA resulting in reduced taxes.

With the exception of the Incubator Mall the properties are now tax exempt (municipal owned).

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2014-2015 OPERATING BUDGET

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DEPARTMENT ADMIN COSTS (cont.)

REF # 24

PLANNING, PUBLIC WORKS, PROPERTY INFORMATION

	2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
Planning:						
Salaries	217,561	123,820	185,730	240,426		240,426
Benefits	47,863	33,082	49,623	50,000		50,000
Term Employee	7,000	0	0	7,000		7,000
Training/Development	3,500	3,819	3,894	4,500		4,500
Travel	7,000	1,293	3,700	7,000		7,000
Office expenses/ Telephone	16,000	8,671	13,067	16,000		16,000
Computer supplies/programming	7,000	1,259	1,259	7,000		7,000
Advertisements	5,500	2,731	4,000	5,500		5,500
Miscellaneous	4,000	4,434	4,500	4,000		4,000
NET	315,424	179,110	265,773	341,426	0	341,426
Public Works:						
Salaries	198,237	138,161	207,241	213,720		213,720
Term Employee	12,000	0	0	0		0
Benefits	49,559	28,773	43,160	51,293		51,293
Office Supplies	2,500	1,556	2,500	2,500		2,500
Miscell.	1,000	65	900	1,000		1,000
Lower Truro Water	1,500	219	1,500	1,500		1,500
Newspaper ads	2,500	488	1,000	1,500		1,500
Training/Development	14,500	5,297	6,750	13,000		13,000
Consultant's Fees	25,000	0	15,000	25,000		25,000
Travel Expense	7,000	1,895	4,150	6,000		6,000
Telephone	5,000	4,194	6,000	6,300		6,300
Map Expenses/Computer costs	7,500	540	3,000	6,500		6,500
Stormwater Management	50,000	0	40,000	30,000		30,000
Flood Committee	1,000	789	1,200	1,200		1,200
NET	377,296	181,188	332,401	359,513	0	359,513
Property Info:						
Salaries	130,900	85,617	125,400	150,543		150,543
Benefits	29,200	22,178	33,350	35,181		35,181
Computer supplies/programming	23,350	19,920	22,367	20,865		20,865
Telephone	2,400	1,738	2,600	2,600		2,600
Training/Development	4,800	413	3,200	4,800		4,800
Travel Expense	3,600	1,530	2,700	3,600		3,600
Miscellaneous/Mapping	1,000	0	500	1,000		1,000
NET	195,250	131,396	190,117	218,589	0	218,589
	887,970	491,694	788,291	919,528	0	919,528

DEPARTMENT ADMIN COSTS (cont.)
REF # 24

PLANNING, PUBLIC WORKS, PROPERTY INFORMATION (continued)

Services are as follows:

For Planning- Statutory planning and economic development;

For Public Works- Engineering role in providing technical expertise on services (sewer, water, solid waste, roads and sidewalks);

For Property Information- Accumulating property base data into various formats and uses. Maintenance of 911 Civic Addressing and updating Community Names and Boundaries.

In Planning-

Salaries and Benefits: Director of Community Development, Project Manager, and Planner.

Computer supplies/programming: For GIS Technology and related supplies.

Miscellaneous expense: For research materials, subscriptions, memberships.

In Public Works-

Salaries: Director of Public Works(30%); 2 Project Engineers (50%), Engineering Technician, Admin Support Clerk (100%). Approximately 50% of Project Engineers salaries to be charged to specific projects.

Training & Development: training for Engineering Technician, and Conference expense for Engineers and Engineering Assistants.

Lower Truro Water: For maintenance and testing of Lower Truro Water supply.

Consultant's Fees: Various professional consultations & research expenses. To be allocated to specific areas of Public Works at year end.

Map Expense/Computer costs: Aerial photography, spot surveys, mapping, etc.

Stormwater Management: For implementation & continuation of a demonstration stormwater management plan. Current year project was Debert Administration Building Parking lot and pourous pavement.

Summary for allocation of Director of Public Works salary , benefits, etc.:

For 2014/15:

30% Regional Sewage Treatment Plant

30% to Public Works

20% to Sewage Treatment for rural plants and pumping stations

15% to Wastewater Collection

5% to Water Utilities

In Property Information-

Salaries: Manager, GIS Technician, part time permanent clerical position & student for database.

Computer supplies/programming: GIS Programming Computer support; additional licensing and new software.

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2014-2015 OPERATING BUDGET

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DEPARTMENT ADMIN COSTS (cont.)

REF # 25

BY-LAW ENFORCEMENT					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
Building/Fire Inspection:					
Salaries	231,471	164,953	246,366	232,559	232,559
Benefits	54,125	38,971	54,125	55,000	55,000
Vehicle Lease/Fuel/Maint.	23,824	16,008	24,560	24,560	24,560
Training/Development	5,449	4,779	5,500	5,500	5,500
Office Supplies/Insurance	6,338	4,463	6,150	6,300	6,300
Travel Expenses	9,502	5,061	9,500	9,500	9,500
Computer/Misc.	10,489	9,928	11,045	10,500	10,500
Building Permit Fees	-30,320	-21,902	-30,000	-30,000	-30,000
NET	310,878	222,261	327,246	0	313,919
Development Office:					
Salaries	110,844	74,449	111,673	114,112	114,112
Benefits	24,386	11,539	17,300	24,386	24,386
Office Expenses	1,000	58	250	1,000	1,000
Travel	1,000	441	700	1,000	1,000
Mapping	20,000	0	20,000	0	0
Training/Development/ Misc.	4,600	1,421	1,900	4,600	4,600
Subdivision/Development Fees	-4,300	-3,925	-4,450	-4,450	-4,450
NET	157,530	83,984	147,373	0	140,648
Dog Control:					
Salaries	74,000	44,825	73,600	74,300	74,300
Benefits	15,000	9,745	15,000	15,000	15,000
Pound Costs	15,000	9,222	14,500	15,000	15,000
Vehicle Expense	13,444	10,802	15,800	14,800	14,800
Commission on Dog Tag Sales	4,000	1,815	4,000	4,000	4,000
Other	14,400	11,053	15,575	15,100	15,100
NET	135,844	87,462	138,475	0	138,200
Less:					
Dog Tag Sales	-19,000	-16,420	-19,000	-19,000	-19,000
Town Of Truro	-54,338	-26,369	-47,150	-53,680	-53,680
Dog Pound Fees	-800	-1,498	-1,600	-1,000	-1,000
NET	-74,138	-44,286	-67,750	0	-73,680
	530,114	349,421	545,344	519,087	0
				0	519,087

MUNICIPALITY OF THE COUNTY OF COLCHESTER

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DEPARTMENT ADMIN COSTS (cont.)

REF # 25

BY-LAW ENFORCEMENT (cont.)

Services are as follows:

For Building Inspection - Ensuring building development meets the standards of the Building Code, unsightly premises enforcement, fire inspections and administration of the false alarm bylaw.

For Development Office- Issuing permits and enforcing by-law zoning regulations;

For Dog Control- Administering the dog control by-laws for the County and the Town of Truro.

Building Inspection/ Fire Inspection

Salaries: Building inspection manager, 2 deputy building inspectors, Admin Support Clerk (70%), and summer staff.

Vehicle Lease etc.: Lease of two vehicles, maintenance and fuel.

Training/Development: Courses mandatory for continuing certification, including responsibilities regarding fire regulations.

Travel Expenses: Reimbursement for use of personal vehicle at current approved rates.

Miscellaneous: Maintenance and fees for the permitting system.

Building Permit Fees: Based on a fee schedule; fees per year have averaged between \$30,000 - \$35,000.

Development Office

Salaries: Development Officer and Planning Technician

Mapping: To cover continuing mapping costs.

Subdivision Fees: Fees have been generally in the \$4,000 to \$5,000 range.

Dog Control

Salaries: Dog Control Officer, vacation/weekend relief and Administrative Support Clerk (30%)

Pound costs: For rental of the pound and attending costs of the Dog Control Officer.

Other expense: For disposal costs and insurance.

Town of Truro: Revenue collected for service provided to the Town. Estimate is 40%.

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DEPARTMENT ADMIN. COSTS (cont.)

REF # 26

	RECREATION SERVICES					
	2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
Salaries	179,489	119,955	179,489	179,998		179,998
Part-time Salaries	43,000	26,780	37,000	41,013		41,013
Benefits	48,000	35,100	48,000	52,923		52,923
Telephone	4,500	4,868	5,500	5,800		5,800
Office Supplies	3,500	1,136	3,000	3,500		3,500
Advertising	4,200	2,331	3,200	4,300		4,300
Membership Fees	1,400	1,109	1,209	1,400		1,400
Training/Development	3,600	1,739	2,700	3,700		3,700
Travel	4,000	2,954	4,300	4,300		4,300
Magazines/Miscellaneous	500	187	225	500		500
Volunteer Reception	2,000	2,290	2,290	2,200		2,200
Recreation Workshops	2,000	120	1,500	2,000		2,000
Education & Promotions	13,000	4,057	11,000	13,000		13,000
Mayor's Challenge	10,000	-14,994	10,000	10,000		10,000
Active Communities Program	6,000	-10,684	6,000	10,000		10,000
Active Transportation	23,000	4,478	17,000	23,000		23,000
Art Purchase Program	2,000	2,231	2,231	2,300		2,300
Summer Day Camps	15,000	18,605	16,000	16,000		16,000
Provincial Funding	-25,000	-25,000	-25,000	-25,000		-25,000
NET	340,189	177,263	325,644	350,934	0	350,934

MUNICIPALITY OF THE COUNTY OF COLCHESTER

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DEPARTMENT ADMIN COSTS (cont.)
REF # 26

RECREATION

Recreation Services is involved in both programming and facilitation of recreation and leisure activities. Programs include the Mayor's Challenge, Active Communities, Active Transportation, use of schools for recreational purposes, and the Trails Program. In addition, the Department continues its active involvement with Nelson Memorial, Five Islands Lighthouse Park, and Stewiacke River parks. The Department works with the organizations responsible for the operation of three community rinks and continues its facilitation role with community groups and organizations.

Salaries: Recreation Manager, Parks & Trails Coordinator and Active Communities Coordinator.

Part-time Salaries: Summer Intern, Recreation Assistant to assist staff in the MPAL (Municipal Physically Active Leadership) program.

Advertising costs: For Provincial volunteer week, Royal Pettigrew Award, Art Purchase Program, seminars, and advertising for parks and trails etc. Advertising is also done for Doers Dreamers, the Shoreline, and the Light.

Education & Promotions: Get Active Guide (online), Non smoking promotion in Outdoor Recreation facilities, Trail maps, trail signage implementing Outdoor Recreation Facilities plan, update park plan, trail plan. Education and Promotion around the Physical Activity Plan (getting people more active), which is part of the Municipal Physical Activity Plan and around volunteer support.

Mayor's Challenge: Costs are net of recoveries for Babes on Blades, 4 on 4 Women's Hockey, Cobequid Trail Run, Mayor's Challenge Curling Event, June "Recreation Month" activities, "Take the Roof off of Winter!", treasure chest equipment, prizes for events. The purpose and expected outcome of these programs are to increase events around the County.

Active Communities Program: The Adult/Senior fitness program takes place in Old Barns, Stewiacke, and Economy. As well we have fitness programs with SCA, Economy, Tatamagouche, as well as implementing Physical Activity Plans in those areas. The plan for the upcoming fiscal year is to add more communities with fitness programs and youth programs (such as in Debert, Brookfield). This is also identified in the physical activity plan for the recreation department. We will also be involved in an afterschool program that is targeting junior high school kids. As well, it will be the second year for the mobile skate park.

Active Transportation Program: Bike week, "Share the Road" signage and promotion, "Step into Spring" program, helmet safety, bike racks, AT Week, Active Transportation initiatives, Move on Colchester Phase 2 (which has been approved by the province for the upcoming year).

Art Purchase Program: Purchase of a painting, opening of Art Acquisition expenses, and brochures, as well as a reception event.

Summer Day Camps: Costs are for operating summer day camps, net of recoveries. Camps are: "Running in the Sun" camps - 8 weeks with 2 camps in each week. Covers expenses, staff, travel, honorariums to schools and junior volunteers. This initiative spreads camps around the County.

Revenue: MPAL (Municipal Physically Active Leadership) Funding from Province in the amount of \$25,000 for part time salaries.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

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DEPARTMENT ADMIN. COSTS (cont.)

REF # 27

FACILITY COSTS					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
Courthouse:					
Wages	66,067	45,105	67,658	71,801	71,801
Benefits	17,177	12,942	19,412	17,950	17,950
Electricity	28,016	19,067	28,601	29,459	29,459
Furnace Oil	27,444	7,736	40,000	41,424	41,424
Water	1,800	1,218	1,827	1,900	1,900
Maintenance and Supplies	45,000	54,968	70,000	50,000	50,000
Insurance	8,000	7,376	7,376	8,000	8,000
Telephone	4,700	3,021	4,531	4,700	4,700
Miscellaneous	750	1,104	1,656	750	750
NET	198,954	152,537	241,061	0	225,983
PNS Rental	-83,214	-56,678	-85,017	-85,333	-85,333
TOTAL	115,740	95,859	156,044	0	140,650

Courthouse:

Wages: 2 positions- Janitor and Cleaner.

Telephone: For answering service coverage off hours and the elevator emergency phone.

Maintenance and Supplies: Includes Maintenance and repairs to the building, including heating systems, plumbing, and electrical. 2013/14 projections are higher than budget due to the repairs made to the front step and flooring.

PNS Rental: For probate/prothonotary area in basement, and courtrooms on second floor.

REF #28

COUNTY PROPERTIES					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
Electricity	8,034	2,419	6,000	6,500	6,500
Maintenance and Operations	20,000	9,338	15,000	8,000	8,000
Insurance	2,500	467	467	500	500
Miscellaneous	5,000	0	0	5,000	5,000
Newspaper Ads	0	0	0	0	0
Transfer to Salmon River School Reserve	14,466	0	28,533	12,000	12,000
NET	50,000	12,224	50,000	0	32,000
Salmon River School Rental	-36,000	-24,000	-36,000	-18,000	-18,000
TOTAL	14,000	-11,776	14,000	14,000	14,000

Budget set up for the former Salmon River Elementary School, owned by the County. Currently being rented to the RCMP until September 2014. Council directed that a nominal amount be setup as the budget and excess be transferred to a reserve for potential future demolition. For 2014/15 these line items potentially could include the Maple Leaf school.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

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DEPARTMENT ADMIN. COSTS (cont.)

REF # 29

TAX EXEMPTION- BYLAW					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
Non-Profit	187,992	187,900	187,900	205,009	205,009
Water Utilities	27,711	27,000	27,000	27,738	27,738
Registered Charities	86,385	86,300	86,300	89,608	89,608
	302,088	301,200	301,200	322,355	322,355

Under Section 71 of the Municipal Government Act, Council has enacted a bylaw to exempt property of non-profit organizations, registered charities, and Tatamagouche Water Utility.

The budget for 2014/15 has increased slightly from 2013/14 due to increases in assessments.

REF # 30

OTHER FISCAL CHARGES					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
Courthouse Capital	10,000	3,353	5,029	10,000	10,000
Employee Benefits Pension	50,000	0	50,000	25,000	25,000
Tax Appeal Allowance	70,000	76,420	77,000	75,000	75,000
Unresolved Assessment Appeals	0	0	0	0	0
Uncollectible Taxes	10,000		5,000	10,000	10,000
NET	140,000	79,772	137,029	120,000	120,000

Courthouse Capital: Annual budget for equipment for all departments in the Courthouse.

Employee Benefits Pension: Annually, the accrued pension benefit obligation (liability) is increased or decreased to comply with Generally Accepted Accounting Principles. Based on the three year actuarial valuation, the employers contribution was increased starting in 2012/2013. A pension expense amount based on past estimates is included in the 2014/15 budget.

This takes into consideration the improved asset value of the plan in 2013/14.

Tax Appeal Allowance: According to Municipal Accounting guidelines, an allowance can be recorded to reflect estimated losses from tax appeals. This is based on the number and amount of successful appeals in 2013/14.

Unresolved Assessment Appeals: This item reflects tax appeals that remain unsettled from previous years and is based on information from the the Provincial Assessment Office. To our knowledge there are no outstanding appeals to be set for the upcoming year.

Allowance for Uncollectible Taxes: This budget is set under Council policy.

It is expected that the allowance may be reduced to the minimum allowed under the policy (\$150,000), a budget amount is estimated for tax write-offs in 2014/15.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2014-2015 OPERATING BUDGET

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REF #31

CENTRAL DISPATCH/EMERGENCY MANAGEMENT

2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
87,929	59,825	89,737	90,031		90,031
25,500	15,868	23,802	25,500		25,500
1,000	881	1,322	1,000		1,000
5,250	900	1,351	5,250		5,250
119,679	77,474	116,211	121,781	0	121,781

Central Dispatch:

Answering Service
Telephone
Electricity
Radio/Signalling/Repairs

Other Costs:

Colchester Search and Rescue
Radio License Fees
Operating Grant - Vol Fire Depts
Base Level of Service
Special Hazards Response Unit
SHRU - Capital out of Revenue
EMO
EOC Building Maintenance

24,088	20,404	20,404	23,483		23,483
13,500	13,971	13,971	15,000		15,000
45,240	45,326	45,326	45,240		45,240
5,000	0	0	0		0
25,000	30,080	30,080	30,000	15,000	45,000
0	0	0	0		0
26,460	18,691	25,000	29,732		29,732
3,500	2,275	3,500	5,000		5,000
142,788	130,748	138,281	148,455	15,000	163,455

Fire Services Liason:

Salaries
Employee Benefits
Telephone
Office Supplies/Misc
Training & Development
Travel Expenses

20,919	13,397	20,096	0		0
5,372	3,378	5,067	0		0
1,200	0	0	1,200		1,200
1,740	764	600	1,500		1,500
3,500	703	1,500	2,000		2,000
3,000	702	1,200	2,000		2,000
35,731	18,945	28,463	6,700	0	6,700

NET

298,198	227,167	282,955	276,936	15,000	291,936
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CENTRAL DISPATCH/EMER MGMT COSTS (cont.)**REF #31****Central Dispatch:**

Answering Service - The Municipality negotiated a new contract with Valley Communications effective April 1st, 2014. The contract is for 3 years until March 31st, 2017.

Other costs:

Colchester Search and Rescue: In 2010/11 Council approved a new funding arrangement. For 2014/2015, the annual grant is 23,483.

Radio license fees are paid by the County for fire brigades per agreement between CFFA and Council, for frequencies and mobile units.

Operating Grants: Operating Grants paid in 2013/14 were: Economy Fire \$21,045 and Five Islands Fire \$24,281.

Special Hazards Response Unit:

The costs for the Special Hazards Response Unit represents the costs of operating the former public works building in Bible Hill and vehicle coverage for SHRU's vehicles under the County's insurance policy.

EMO: For EMO, Truro (45%) and Stewiacke (10%) partner in sharing the service and costs associated with the program. The budget reflects the County's share of operating costs.

EOC Building Maintenance: The building requires both roofing and flooring which are reflected in the budget.

Fire Liason: In 2013/14 this service was provided by a full-time employee, who devotes 40% to Fire Liason (as Protective Services Coordinator) and 60% as GIS Technician in Property Information Services. Moving forward in 2014/15 this position is anticipated to be covered by the Admin Research position.

Training and Development: Fire service leadership courses, and IFSTA and NFPA reference materials.

Travel: For travel to meetings with Colchester's Emergency Services and meetings outside the County.

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2014-2015 OPERATING BUDGET

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PROTECTIVE SERVICES (continued):

REF # 32

FLOOD ADVISORY PROGRAM					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
100,000	83,885	125,828	100,000		100,000
100,000	83,885	125,828	100,000	0	100,000

Flood Advisory Prog

Based on Flood Advisory Committee input for the main program, council will receive an annual report recommending program expenditures. Council approved an additional \$50,000 for small flood remediation in 2013/14

Additions/Deletions:

REF # 33

UNSIGHTLY PREMISES					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
1,000	0	0	1,000		1,000

Under County by-laws, complaints of unsightly premises are investigated and the owners are requested to voluntarily clean their property. If this is not done, the County may intervene and clean the property and, in turn, invoice the owner. Under legislation, this is a lien on the property and the County may put the property up for tax sale, if unpaid.

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REF # 34

TRANSPORTATION SERVICES

ROAD TRANSPORTATION						
	2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
Internal:						
Salary	45,900	5,144	56,000	57,960		57,960
Benefits	10,200	1,132	12,000	12,172		12,172
Maintenance/Operations - Winter	65,000	16,640	70,000	65,000		65,000
Maintenance/Operations - Summer	28,000	23,427	26,000	28,000		28,000
Ditching	10,000	889	2,000	10,000		10,000
Fuel	35,200	1,326	14,000	16,000		16,000
Insurance, Telephone, Misc	8,178	1,394	8,000	8,000		8,000
Vehicle Maintenance	16,000	1,601	9,000	16,000		16,000
Street Repaving Reserve	100,000	100,000	100,000	100,000		100,000
Minor Street Improvements	55,000	9,171	15,000	55,000		55,000
Vehicle Reserve Allocation	25,457	25,457	25,457	33,350		33,350
Capital Equipment	25,000	0	24,000	17,000		17,000
NET	423,935	186,181	361,457	418,482	0	418,482
External:						
PNS Transport Fee						
NET	533,619	392,832	523,776	529,001		529,001
Frontage:						
Street Paving	12,481	23,232	12,481	32,897		32,897
NET	12,481	23,232	12,481	32,897	0	32,897
	970,035	602,245	897,714	980,380	0	980,380

REF #35

STREET LIGHTING						
	2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
	3,700	2,475	3,713	3,700		3,700

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REF # 34

TRANSPORTATION SERVICES (continued)

ROAD TRANSPORTATION

Internal:

The County has had responsibility for new roads resulting from the subdivision process since 1995/96. This includes snowplowing and basic road maintenance.

As well, the County and the Province agreed to swap snowplowing on approximately 9.5km of roads, with the County being responsible for plowing some Provincial roads in the Valley area in exchange for the Province plowing a number of County roads in various locations. Wage costs for the Wastewater Collection Department are allocated for maintenance and snowplowing. At present, the County owns 28.06 km (81 Streets), including Colchester Park.

Snowplowing/General Road Maintenance: Costs are allocated by service.

Street Re- Paving Reserve: A reserve has been established to re-pave County owned streets. Balance in fund at March 31, 2013 was \$432,220.

Minor Street Improvements: For small repaving projects. In 2014/15, a crack sealing program will be initiated.

Capital Equipment: The 2014/15 budget reflects the purchase a Kubota Mower

External:

Under Service Exchange in 1995/96, the County was assessed for the cost of maintenance of Class J roads based on estimates at \$3,500 per km. For 2014/15, the transportation fee is estimated at 1.0% for CPI (Consumer Price Index), or \$4,979 per km.

Frontage:

Street Paving projects are being amortized over 10 years. These are frontage charges on streets which were paved on a cost shared basis with the Province. Offsetting revenue is shown under Street Frontages.

REF # 35

STREET LIGHTING

Budget reflects the costs for street lights installed at specific County locations, for safety purposes.

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REF # 36

SEWAGE TREATMENT-CENTRAL COLCHESTER

	2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
Salaries	243,059	277,271	278,000	283,879		283,879
Benefits	51,933	53,820	52,000	63,452		63,452
Maintenance	110,000	83,122	110,000	127,000		127,000
Lab Supplies/Testing	29,000	8,208	17,290	23,200		23,200
Electricity	612,000	438,560	657,840	690,730		690,730
Telephone	8,000	5,442	8,200	9,000		9,000
Office Supplies	2,000	1,010	1,500	1,500		1,500
Chemicals	30,000	8,850	40,000	45,000		45,000
Sludge Disposal/Trucking	350,000	368,686	480,000	480,000		480,000
Vehicles/Gas	19,600	5,935	10,400	12,400		12,400
Training/Development	11,500	6,150	8,600	12,600		12,600
Public Education	12,500	0	5,000	5,000		5,000
Insurance	30,000	26,901	27,000	27,000		27,000
Miscellaneous	4,000	1,693	3,500	4,500		4,500
Consulting		0	0	10,000		10,000
Vehicle Reserve Allocation	11,250	11,250	11,250	11,250		11,250
Capital out of Revenue	10,000	101,554	101,554	15,000		15,000
NET	1,534,842	1,398,451	1,812,134	1,821,511	0	1,821,511

Town of Truro

	767,421	699,225	906,067	910,755	0	910,755
NET	767,421	699,225	906,067	910,755	0	910,755

FINANCING - INTEREST CHARGES

Sewer Trunk Line Debt:I	0					0
WWTF Debt (1) I	34,318	7,185	37,839	23,623		23,623
WWTF Debt (2) I	28,471	16,103	28,471	18,436		18,436
WWTF Debt (3) I	26,065					0
WWTF Debt(4) I	104,262	0	0	104,262		104,262

Gross Debt	193,116	23,287	66,310	146,321	0	146,321
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Less:

Town of Truro-Trunk Line I	0					0
Town of Truro- WWTF (1) I	17,159	0	17,159	11,811		11,811
Town of Truro- WWTF (2) I	16,823	0	16,823	10,894		10,894
Town of Truro - WWTF (4) I	104,262	0	0	104,262		104,262

Recoveries	138,244	0	33,982	126,967	0	126,967
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NET	54,872	23,287	32,328	19,354	0	19,354
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Total	822,293	722,513	938,395	930,109	0	930,109
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For the new WWTF borrowings, the County's share is WWTF Debt (3) and Truro's share is WWTF Debt (4) for a total of \$5,000,000 (\$4,000,000 County; \$1,000,000 Town).

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REF # 37

SEWAGE TREATMENT-MARSHLAND DRIVE LIFT STATION/TRUNKLINE

	2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
Salaries	20,184	9,431	14,146	19,443		19,443
Benefits	4,572	1,799	2,698	3,889		3,889
Maintenance	24,000	6,299	12,000	15,000		15,000
Electricity	32,445	19,573	33,000	34,500		34,500
Telephone	1,000	495	800	800		800
Office Supplies	150	0	150	150		150
Public Education	1,400	0	0	500		500
Vehicles/Gas	2,300	356	900	900		900
Insurance	1,900	1,760	1,800	1,900		1,900
Capital out of Revenue	5,000	0	0	5,000		5,000
Miscellaneous	500	0	300	300		300
	93,451	39,712	65,794	82,381	0	82,381
Less: Town of Truro	46,726	19,856	32,897	41,191	0	41,191
NET	46,726	19,856	32,897	41,191	0	41,191

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REF # 36

SEWAGE TREATMENT- CENTRAL COLCHESTER

Salaries: Salary allocation has been adjusted to reflect proper percentages. On a go-forward basis, the allocations will be: Wastewater Treatment Manager (73%), 3 Process Technicians (60%), 3 Plant Maintenance Workers (40%), Custodial Maintenance Worker (35%), Wastewater Treatment Maintenance Supervisor (40%), and one summer student. Allowance for overtime and call backs. Also includes Director of Public Works salary (20%).

Maintenance: Budget reflects basic ongoing maintenance of the headworks, the treatment facility, and the biosolids building. In 2014/15, additional costs have been included as a result of the treatment plant expansion.

Electricity: To allow for anticipated power rate increases and power required due to upgrades (UV, EQ pumps, blowers, and screen).

Chemicals: For chemicals required in the operation of the plant.

Sludge Disposal/Trucking: Reflects current cost of service. Sludge processing has increased as a result of the upgrades.

Training and Development: Additional certification training in wastewater treatment.

Consulting Services: A budget of \$10,000 has been included for small scale projects.

Vehicles/Gas: Maintenance and fuel for 3 vehicles.

Vehicle Reserve Allocation: Annual allocation to reserve for replacement of vehicles.

Capital Out Of Revenue: In 2013/14 was higher due to the culvert replacement project which was cost shared with Recreation (trails). In 2014/15, capital out of revenue includes \$15,000 for a new server.

Revenues: Based on agreement with the Town of Truro on cost sharing at 50%.

REF # 37

MARSHLAND DRIVE LIFT STATION/TRUNKLINE

Salaries: Wastewater Treatment Manager (2%), Wastewater Treatment Maintenance Supervisor (5%), 3 Plant Maintenance Workers (10%), and Custodial worker (2%).

Maintenance: To clean the wet well and inspect the pumps.

Capital out of Revenue: \$5000 required to replace a tarp.

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REF # 38

	SEWAGE TREATMENT - LIFT STATIONS					
	2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
Salaries	47,902	18,201	27,302	46,352		46,352
Benefits	10,758	3,728	5,592	9,734		9,734
Electricity	41,200	26,260	43,000	45,000		45,000
Maintenance	60,000	16,315	40,000	55,000		55,000
Lab Testing/Supplies	3,300	0	3,200	3,200		3,200
Insurance	3,000	2,467	2,467	3,000		3,000
Telephone	500	417	625	625		625
Safety Clothing	1,000	0	500	500		500
Training and Development	1,000	97	2,000	2,000		2,000
Travel	500	12	300	300		300
Vehicles/Gas	8,500	2,795	10,500	10,500		10,500
Capital out of Revenue	30,000	0	30,000	30,000		30,000
Vehicle Reserve Allocation	6,188	6,188	6,188	6,188		6,188
NET	213,848	76,479	171,674	212,399	0	212,399

Responsibility for the lift stations is with the workers reporting to the Wastewater Treatment Maintenance Supervisor (Central Colchester Wastewater Treatment Facility).

Salaries: Wastewater Treatment Manager (5%). Wastewater Treatment Maintenance Supervisor (15%) and 3 Plant Maintenance Workers (18%). Allocation of staff salaries changed for 2013/2014 to reflect proper percentages. These allocation rates will apply for 2014/15.

Maintenance : Budget amount includes regular maintenance to the lift stations.

Capital out of Revenue: 2014/15 budget is to replace Pumping Station 8's two pumps. The estimated cost is \$15,000 per pump. 2013/14 budget is projected to be used to replace pumps on liftstation's 13 & 14.

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SEWAGE TREATMENT PLANT- BROOKFIELD						
	2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
Salaries	41,857	13,774	20,661	46,352		46,352
Benefits	9,209	3,030	4,545	10,198		10,198
Maintenance	23,700	16,945	23,000	23,000		23,000
Lab Testing/Supplies	4,800	2,797	4,100	4,100		4,100
Sludge Disposal/Transport	7,400	706	7,400	7,400		7,400
Electricity	28,110	17,951	29,500	31,000		31,000
Telephone	2,500	1,653	2,400	2,500		2,500
Office Supplies	300	17	200	200		200
Training and Development	800	0	1,000	1,000		1,000
Public Education	1,000	0	500	500		500
Travel	400	76	200	200		200
Vehicles/Gas	1,000	261	700	700		700
Insurance	800	693	698	800		800
Miscellaneous	1,100	0	700	700		700
Capital out of Revenue	15,000	0	0	12,000		12,000
Vehicle Reserve Allocation	2,813	2,813	2,813	2,813		2,813
NET	140,789	60,717	98,417	143,463	0	143,463

Salaries: Director of Public Works (5%), Waterwater Treatment Manager (5%),
Wasterwater Treatment Maintenance Supervisor (10%), 3 Plant Maintenance Workers (8%),
Custodial Maintenance Worker (5%) and 3 Process Technicians (10%).

Capital out of Revenue: Relocate Sample station, Waste Activated Sludge system design.

Vehicle Reserve Allocation: Annual allocation to reserve for replacement of vehicles.

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REF # 40

SEWAGE TREATMENT PLANT- GREAT VILLAGE						
	2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
Salaries	41,857	14,489	21,733	46,352		46,352
Benefits	9,209	3,187	4,781	10,198		10,198
Maintenance	10,000	9,556	17,000	17,000		17,000
Lab Testing/Supplies	4,500	2,746	4,100	4,100		4,100
Sludge Disposal/Transport	3,000	2,910	4,000	4,000		4,000
Electricity	9,300	5,589	9,000	9,450		9,450
Telephone	2,800	1,683	2,500	2,600		2,600
Office Supplies	300	0	200	200		200
Training and Development	600	0	1,000	1,000		1,000
Public Education	875	0	500	500		500
Travel	300	203	300	300		300
Vehicles/Gas	1,000	42	800	800		800
Insurance	1,500	1,469	1,500	1,500		1,500
Miscellaneous	1,100	0	700	700		700
Capital out of Revenue	5,000	7,096	7,096	1,500		1,500
Vehicle Reserve Allocation	2,813	2,813	2,813	2,813		2,813
NET	94,154	51,783	78,023	103,013	0	103,013

Salaries: Director of Public Works (5%), Waterwater Treatment Manager (5%), Wastewater Treatment Maintenance Supervisor (10%), 3 Plant Maintenance Workers (8%), Custodial Maintenance Worker (5%) and 3 process Technicians (10%).

Capital out of Revenue: 2013/14 incurred costs for PLC programming for generator status
The Budget for 2014/15 is for a battery backup for the SCADA system.

Vehicle Reserve Allocation: Annual allocation to reserve for replacement of vehicles.

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REF # 41

	SEWAGE TREATMENT PLANT - TATAMAGOUCHE					
	2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
Salaries	41,857	13,610	20,414	46,352		46,352
Benefits	9,209	2,994	4,491	10,198		10,198
Maintenance	22,700	6,729	15,000	17,000		17,000
Lab Testing/Supplies	3,500	2,630	4,100	4,100		4,100
Sludge Disposal/Transport	11,000	5,186	10,200	10,200		10,200
Electricity	19,460	9,693	19,000	20,000		20,000
Telephone	2,500	1,425	2,100	2,100		2,100
Office Supplies	300	0	150	150		150
Training and Development	1,500	0	1,000	1,000		1,000
Public Education	1,000	38	100	500		500
Travel	500	313	500	500		500
Vehicles/Gas	3,500	486	1,200	1,200		1,200
Insurance	4,000	3,669	3,500	4,000		4,000
Miscellaneous	1,000	20	750	800		800
Capital out of Revenue	0	0	0	7,500		7,500
Vehicle Reserve Allocation	2,813	2,813	2,813	2,813		2,813
NET	124,839	49,605	85,319	128,413	0	128,413

Salaries: Director of Public Works (5%), Waterwater Treatment Manager (5%), Wastewater Treatment Maintenance Supervisor (10%), 3 Plant Maintenance Workers (8%), Custodial Maintenance Worker (5%) and 3 Process Technicians (10%).

Vehicle Reserve Allocation: Annual allocation to reserve for replacement of vehicles.

Capital out of Revenue: The budget for 2014/15 includes a battery backup for SCADA, and an EQ pump.

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REF #42

	SEWAGE TREATMENT PLANT - DEBERT					
	2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
Salaries	41,857	14,294	21,442	46,352		46,352
Benefits	9,209	3,145	4,717	10,198		10,198
Maintenance	15,000	16,383	18,000	18,000		17,000
Lab Testing/Supplies	6,500	2,800	4,100	4,100		4,100
Sludge Disposal/Transport	9,000	1,924	7,500	8,000		10,200
Electricity	20,330	14,559	21,800	22,900		20,000
Telephone/Internet Line	1,850	1,023	1,500	1,600		2,100
Office Supplies	600	0	200	200		150
Training and Development	1,000	0	1,000	1,000		1,000
Public Education	1,000	0	500	500		500
Travel	500	25	300	300		300
Vehicles/Gas	1,000	331	800	800		800
Insurance	2,000	1,545	2,000	2,000		2,000
Miscellaneous	1,600	0	550	550		550
Capital out of Revenue	30,000	14,583	21,932	10,500		10,500
Vehicle Reserve Allocation	2,813	2,813	2,813	2,813		2,813
NET	144,259	73,426	109,154	129,813	0	128,563

Salaries: Director of Public Works (5%), Waterwater Treatment Manager (5%), Wastewater Treatment Maintenance Supervisor (10%), 3 Plant Maintenance Workers (8%), Custodial Maintenance Worker (5%) and 3 Process Technicians (10%).

Maintenance: Increase in 2014/15 is reflective of neglect over the years.

Vehicle Reserve Allocation: Annual allocation to reserve for replacement of vehicles.

Capital out of Revenue: 2014/15 budget Includes a battery backup system, a Sample line, and design of decant modification system. 2013/14 saw the the SCADA system converted to VTS as a capital out of revenue expenditure.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
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REF #43

PUBLIC WORKS BUILDING						
	2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
Maintenance	10,000	6,820	10,000	12,000		12,000
Electricity	6,600	4,933	9,000	10,000		10,000
Telephone/Internet	1,000	1,255	1,500	1,600		1,600
Office Supplies	500	678	800	1,000		1,000
Insurance	6,000	6,120	6,000	6,000		6,000
Miscellaneous	500	678	800	1,000		1,000
Capital out of Revenue	20,000	0	20,000	0		0
Vehicle Reserve Allocation	3,086	1,543	3,086	3,086		3,086
Shop Equipment/Tools	2,500	0	2,500	2,500		2,500
TOTAL	50,186	22,026	53,686	37,186	0	37,186
Less:						
Allocation to Sewage Collection	25,093	11,013	26,843	18,593	0	18,593
NET	25,093	11,013	26,843	18,593	0	18,593

Telephones: For high speed internet connection.

Capital out of Revenue: New equipment washer and washer bay for equipment cleaning.

Costs are split 50% with Sewage Collection.

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SOLID WASTE :

REF # 44

RESIDUAL DISPOSAL					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET

REGIONAL BALEFILL FACILITY:

Salaries	546,531	392,530	549,542	566,877		566,877
Benefits	120,237	63,680	120,899	124,713		124,713
Electricity	75,000	63,747	89,246	80,000		80,000
Heating	37,500	17,362	60,000	60,000		60,000
Baler Maintenance & Operation	81,640	19,726	59,616	79,205		79,205
Operations Maintenance	110,533	56,171	82,940	110,000		110,000
Baling Wire	65,000	30,800	43,119	50,000		50,000
Sampling	60,000	23,518	32,925	40,000		40,000
Leachate Disposal	20,000	5,060	7,085	12,000		12,000
C & D Waste Processing	100,000	0	10,000	100,000		100,000
Site Maintenance	15,000	0	0	15,000		15,000
Insurance	60,000	52,845	52,845	60,000		60,000
Telephone	9,000	6,037	8,452	9,000		9,000
Vehicles/Equip. Maintenance	102,486	46,809	76,000	100,000		100,000
Fuels	65,560	46,488	65,083	45,527		45,527
Truck Lease/Rentals	10,000	64	4,000	10,000		10,000
Office Expenses	6,500	2,660	3,725	5,000		5,000
Safety Clothing	10,000	8,163	11,428	10,000		10,000
Training/Development	10,700	7,616	10,662	11,300		11,300
Chemicals	500	0	0	500		500
Miscellaneous	12,500	24,542	34,358	9,500		9,500
Waste Disposal Consulting	5,000	33,690	33,690	5,000		5,000
Capital Equipment from Revenue	10,000	0	0	51,135		51,135
Equipment Reserve	108,000	54,318	102,000	102,000		102,000
Closure Liability	55,000	22,558	42,000	60,000		60,000
Liner Replacement Reserve	180,000	90,530	170,000	170,000		170,000
Balefill Capital Reserve	108,000	54,318	102,000	102,000		102,000
Electricity - Leachate Treatment Plant	12,000	1,097	1,536	12,000		12,000
Maintenance - Leachate Treatment Plant	25,115	2,252	23,453	25,000		25,000
Transfer to WMMP - Leachate	162,000	0	160,000	153,000		153,000
TOTAL	2,183,802	1,126,581	1,956,604	2,178,757	0	2,178,757

Tipping Fees	2,183,802	1,126,581	1,956,604	2,178,757		2,178,757
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NET	0	0	0	0	0	0
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CLOSED SITES:

County Sites	NET	12,900	27	12,200	12,900		12,900
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Financing- Interest Charges

Landfill site Debt: I	39,030	8,930	39,030	21,220		21,220
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GROSS DEBT	39,030	8,930	39,030	21,220	0	21,220
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Less:

Truro, Stewiacke-Landfill I	12,975	2,947	12,880	7,003		7,003
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NET	26,055	5,983	26,150	14,217	0	14,217
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GRAND TOTAL	38,955	6,010	38,350	27,117	0	27,117
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**SOLID WASTE :
REF #44****RESIDUAL DISPOSAL (continued)****Regional Balfill Facility-**

Salaries are for 11.1 permanent positions (Director of Solid Waste, Balfill Site Supervisor, equipment mechanic, baler operator, scale house operator, 4 mobile equipment operators, 1 utility worker, .6 scalehouse/utility worker and .8 cleaner) and for casual coverage such as litter pickers.

Baler Maintenance and Operation: Includes the cost of annual Baler maintenance as well as concrete repairs.

Operations Maintenance: To reflect continuing regular maintenance and replacement of winch and tripod.

Sampling: This amount includes scheduled and unscheduled sampling. Unscheduled costs are above and beyond the quoted amount.

Leachate Disposal: Leachate is treated on site and piped through sewer systems to Central Wastewater Treatment Plant. Amount in budget is for removal from the tip floor area.

C & D Waste Processing: Expense for wood processing.

Site Maintenance: Includes annual maintenance costs for C&D sites such as surveying, crane rentals.

Vehicles/Equipment Maintenance: Maintenance costs for vehicles and site equipment.

Safety Clothing: A large portion of this cost is for approved safety masks.

Miscellaneous: Includes travel and advertising. 2013/14 actuals are projected higher than budget due to arbitration and legal fees in 2013/14.

Waste Disposal Consulting: A nominal budget amount is included for 2014/15 as part of the Waste Management Master Plan. 2013/14 is higher due to a feasibility study which was conducted.

Capital Equipment From Revenue: Budget reflects purchase of Breathing Air Supply system.

Equipment Reserve: For 2014/15, estimate of 17,000 bales at \$6 per bale.

Closure Liability: For 2014/15, \$1 per tonne received.

Liner Replacement Reserve: For 2014/15, estimate of 17,000 bales at \$10 per bale.

Balfill Capital Reserve: For 2014/15, estimate of 17,000 bales at \$6.00 per bale.

Maintenance - Leachate Treatment Plant: For maintenance including the leachate pump annual service at the balfill site.

Transfer to WMMP - Leachate: For 2014/15, estimate of 17,000 bales at \$9 per bale. To fund leachate treatment plant and 1/2 of conveyance capital costs.

Tipping Fees: The residual garbage tipping fee is scheduled at \$95 per tonne.

A breakdown of tipping fee revenue by major category for the 8 month period from April 1 to November 30, 2012 follows:

Commercial	\$761,529
Residential	\$346,690
Soil	\$63,468
C & D Waste	\$99,278
Asbestos	\$906
Other	\$25,703
	<u>\$1,297,574</u>

County sites: For annual monitoring costs at the 4 closed dumpsites.

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SOLID WASTE :

REF # 45

WASTE DIVERSION					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET

Administrative Costs:

Salaries	162,313	132,443	176,130	183,897	183,897
Benefits	35,709	19,351	42,271	44,135	44,135
Administrative Costs	9,300	4,633	5,674	5,900	5,900
Miscellaneous	3,000	843	1,500	2,000	2,000
Newspaper Ads	3,000	3,317	3,700	3,000	3,000
Training and Development	6,500	1,093	2,000	6,500	6,500
Education and Promotion	30,000	8,655	30,000	30,000	30,000
Travel/Vehicle Costs	18,150	12,156	18,500	19,150	19,150
Transfer to Balefill Equip. Reserve	5,000	5,000	5,000	5,000	5,000
Special Programs		18,958	67,880	8,285	8,285
Capital out of Revenue	5,000	283	1,200	5,000	5,000
	277,972	206,733	353,855	312,867	0

Shared Programs:

Household Hazardous Waste	55,000	39,648	55,000	60,000	60,000
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NET	332,972	246,381	408,855	372,867	0
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Shared Recoveries:

Estimated RRFB Credits-Region	-238,968	0	-175,492	-142,911	-142,911
Education Contract - RRFB	-34,594	-29,888	-34,594	-34,594	-34,594
Program Funding - RRFB	-9,410	-42,817	-56,418	-55,601	-55,601
MAP Funding - RRFB	-50,000	-55,791	-41,988	-41,800	-41,800
Recoveries - Truro and Stewiacke	0	0	-42,705	-41,928	-41,928

NET AFTER RECOVERIES	0	117,885	57,658	56,032	0
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Non-shared Programs:

Excess credits- RRFB- Prior Year	0				0
Roadside Litter Program	35,415	9,356	23,684	27,150	27,150
Derelict Vehicle Program-Net	1,950	343	1,100	1,862	1,862
Illegal Dumping Cleanup Pro.-Net	2,500	2,697	2,000	2,500	2,500

TOTAL	39,865	130,281	84,442	87,544	0
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SOLID WASTE :
REF # 45

WASTE DIVERSION

Shared administration and programs refers to services provided to Colchester, Truro and Stewiacke who jointly share in the cost of the program, after recoveries from the Resource Recovery Fund Board (RRFB). In addition, there are non-shared programs specific to our Municipality: Roadside Litter, Derelict Vehicle, and Illegal Dumping Cleanup. (Discussed below).

Administrative Shared:

Salaries: For the Waste Reduction Manager, Environmental/Educational Officer, Waste Management Officer and Administrative Support Clerk (35%).

Administrative Costs: Includes telephone, cell phones, office supplies and insurance.

Education and Promotion: For household schedule calendars, flyers & pamphlets on programs (clean ups, electronics, banned items etc), sorting guides, booth rentals for the Home Show, curbside rejection and re-sort stickers, promotional items (pens, magnets, blue bags etc), and advertising.

Travel/Vehicle Costs: For gas, maintenance. Vehicle also used for cart deliveries. Also includes personal travel mileage.

Transfer to Balefill Equipment Reserve: For future purchase of a replacement vehicle.

Special Programs: Shared Programs for 2013/14 included ABCO bins for the Civic Centre and additional green carts. This resulted greater actuals. 2014/15 budget anticipates lower costs as as the civic centre bins are completed. These projects receive funding thru the MAP program of the RRFB.

Household Hazardous Waste: One public drop off day per month, except in the winter months to a facility in Debert under the contracted service. Also includes 3 mobile events in the County during the year.

Shared Recoveries:

Estimated RRFB Credits-Region: Estimated diversion credits from the Resource Recovery Fund for Waste Diversion. Actual credits will be determined in the next fiscal year.

Education Contract- RRFB: Approved funding from RRFB for delivering provincial waste reduction education programs.

Program Funding-RRFB: Approved funding includes the final year of a 3 year program for enforcement.

MAP Funding - RRFB: Programs developed by Staff with including the green cart and ABCO project for the civic centre in 2013/14.

Recoveries: Truro/Stewiacke: Based on 70% - 30% cost sharing with Truro and Stewiacke.

Non-shared Programs:

Excess credits: Credits received for the previous year after paying out the proportional shares to the towns.

Roadside Litter Program:

The major cost of this program is for students hired for the 16 week period.

Derelict Vehicle Program:

The major cost of this program is for contracting to have the derelict vehicles hauled away and disposed of.

Illegal Dumping Cleanup Program:

The major cost of this program is for contracting to have the garbage picked up and for disposal tipping fees. There were several large cleanups in 2012/13 that were not anticipated. However, it is expected that RRFB funding will be received to offset the costs of this program.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2014-2015 OPERATING BUDGET

March 2014

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SOLID WASTE :

REF # 46

IN VESSEL COMPOSTING PROGRAM

2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
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Composting Program:

Salaries	131,464	78,176	133,788	139,810	139,810
Benefits	30,237	17,692	30,771	32,156	32,156
Electricity	36,671	0	32,067	30,000	30,000
Maintenance	36,251	477	1,000	10,000	10,000
Insurance/Admin. Expenses	31,200	27,824	27,824	31,200	31,200
Other	6,300	1,371	3,300	9,000	9,000
Training and Development	2,500	650	1,500	3,000	3,000
Vehicle/Equip. Expenses	34,000	10,474	13,500	25,000	25,000
Waste Disposal Consulting	5,000	0	0	5,000	5,000
Capital Expenditure	5,000	0	0	5,000	5,000
NET	318,623	136,663	243,750	290,167	290,167

Less: Recoveries

Tipping Fees	-65,000	-48,040	-72,060	-65,000	-65,000
Sales	-3,000	-1,703	-2,555	-3,000	-3,000
Truro/Stewiacke	-57,644	-28,822	-43,232	-51,169	-51,169
NET	192,979	58,099	125,903	170,997	170,997

InVessel Expansion- Interest	683	0	638	638	638
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NET	193,662	58,099	126,541	171,635	171,635
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Composting Program:

Salaries: Compost Supervisor, Compost Operations Worker, Utility Worker and casual assistance.

Maintenance: Ongoing maintenance to the compost plant required.

As part of the Waste Management Master Plan a new facility commission is expected in 2014. This should result in lower Maintenance costs for 2014/15.

Insurance and Administrative Expenses: Mainly insurance coverage; administrative expense includes telephone, office supplies, computer costs, etc.

Vehicle/Equipment Expenses: \$13,000 is for maintenance, \$2,500 is for rentals, and \$9,500 for fuel in 2014/15.

Waste Disposal Consulting: A nominal budget amount is included in 2014/15 as part of the Management Master Plan.

Recoveries:

Sales: Commercial sales and sales outside the free giveaway period in May.

Truro/Stewiacke: The recovery is based on the current allocation of carts. Current allocation is Truro (4,115); Colchester (15,790) and Stewiacke(610).

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2014-2015 OPERATING BUDGET

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SOLID WASTE :

REF # 47

HOST COMMUNITY						
	2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
Other costs	10,000	845	10,000	5,000		5,000

Host community water sampling is carried out under contract. Water is only tested every two years. The last test being the one completed in 2013/14.

REF # 48

RECYCLING COLLECTION						
	2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
Collection Contract	478,318	297,219	445,829	450,000		450,000

County wide recycling collection is borne by the general rate. The new contract with Truro Sanitation commenced July 1, 2010 and runs for 8 years until June 30, 2018. Budget for 2014/15 is reduced to reflect adjustments made to the collection schedule which have reduced costs.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2014-2015 OPERATING BUDGET

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SOLID WASTE (continued):

REF # 49

MATERIALS RECOVERY FACILITY					
OPERATIONAL RESULTS					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET

Revenues

Market Sales	823,284	543,431	825,000	900,000	900,000
Residential Tipping Fees	460,941	317,119	523,700	596,200	596,200
Regional Processing	270,000	182,984	270,000	212,500	212,500
Deposit /Handling Revenue	338,174	236,576	350,000	352,000	352,000
Dairy Stewardship Program	25,600	32,541	32,541	32,760	32,760
NET	1,917,999	1,312,651	2,001,241	0	2,093,460

Expenses

Wages	1,087,271	714,019	1,118,000	1,199,148	1,199,148
Benefits	193,963	147,426	224,537	251,051	251,051
Electricity	55,000	30,385	57,000	59,000	59,000
Maintenance and Operations	95,000	52,678	95,000	95,000	95,000
Safety Equipment	60,000	32,143	60,000	60,000	60,000
Baling Wire	50,000	0	23,500	25,000	25,000
Insurance	40,000	37,250	37,250	40,000	40,000
Telephone	5,500	3,175	5,000	5,500	5,500
Office Supplies/Other	13,000	4,474	7,000	15,000	15,000
Training and Development	10,000	7,055	10,000	15,000	15,000
Travel/Rentals	5,000	2,868	5,000	5,000	5,000
Bad Debt Allowance	10,000	0	10,000	10,000	10,000
Freight	103,813	64,718	95,000	30,000	30,000
Commercial Material Purchases	12,000	3,144	8,000	9,000	9,000
Commission Fee	77,138	70,563	80,163	0	0
Vehicle Maintenance	2,500	1,580	2,000	2,500	2,500
Fuel/Propane	35,000	19,249	35,000	36,000	36,000
Internal Marketing Costs		0	0	40,000	40,000
Capital Items	10,000	590	1,500	10,000	10,000
Trsf. to Capital Reserve	75,000	75,000	75,000	75,000	75,000
NET	1,940,185	1,266,318	1,948,950	0	1,982,199

Profit/(Loss)

-22,186	46,333	52,291	111,261	0	111,261
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MUNICIPALITY OF THE COUNTY OF COLCHESTER

2014-2015 OPERATING BUDGET

March 2014

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SOLID WASTE:
REF # 49

MATERIALS RECOVERY FACILITY

OPERATIONAL RESULTS (continued)

Revenues

Market Sales: Based on the existing contracts.

Residential Tipping Fees: These fees comprise three categories of recycling revenue: Towns and Municipalities, Commercial loads and Special Services. For Towns and Municipalities, the rate is \$85 per metric tonne, and processing is expected to be 6,473 tonnes, excluding Colchester. For commercial loads, the rates are variable, and revenue is estimated at \$36,000. Special services encompasses many elements, such as sorting. Revenue is estimated at \$10,000 for these services.

Regional Processing: Colchester bid on the North Region RRFB recyclables contract and won the bid, commencing September 1, 2011. This contract ends September 1, 2014 and the RRFB intend to perform most of their own processing. Revenues for 2014/15 have been reduced to reflect this change.

Deposit/Handling Revenue: For deposit items and handling of same.

Dairy Stewardship Program: Colchester share of revenues excluding Truro and Stewiacke.

Expenses

Wages/Benefits: The collective agreement for the Materials Recovery Facility ended June 30, 2013. The wages have been budgeted on the Collective Agreement using July 1, 2012 rates, with an appropriate estimate being used for the anticipated increase in wages. Also included are the three management staff and one administration staff at 35%.

Electricity: Reflects expected power increases.

Maintenance and Operations: Annual maintenance includes work repairing the conveyors.

Safety Equipment: The major cost in this category remains safety clothing such as the air filter masks required for occupational health reasons.

Bad Debt Allowance: Starting in 2011/12, the establishment of an allowance meets with Generally Accepted Accounting Principles. The estimate for the 2014/2015 budget is based on performance during current budget year.

Commission fee: Contract terminated November 30, 2013. Marketing will now be completed internally.

Capital Reserve: Annually, an amount is transferred to a MRF Capital Reserve as part of the annual Capital Budget process for planned projects.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2014-2015 OPERATING BUDGET

March 2014

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**HOSPITAL
REF #50**

PUBLIC HEALTH FINANCING CHARGES

	2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
Colchester Regional-#1 I	26,435	26,435	26,435	23,266		23,266
Colchester Regional-#2 I	33,504	33,504	33,504	33,430		33,430
Colchester Regional #3 I	42,280	42,280	42,280	37,479		37,479
Colchester Regional #4 I	40,968	40,968	40,968	37,292		37,292
NET	143,187	143,187	143,187	131,466	0	131,466

This represents interest on the the four debt issues for the Regional Hospital.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2014-2015 OPERATING BUDGET

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ENVIRONMENTAL DEVELOPMENT SERVICES

REF # 51

PLANNING					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
140,000	134,675	140,000	90,000		90,000

Planning Studies

Planning Studies include Robie Street traffic management and the Stormwater Master Plan.

Additions/Deletions:

REF # 52

ECONOMIC DEVELOPMENT					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET

Core RDA Funding	175,846	43,962	43,962	0	0
Regional Promotions	137,340	34,335	34,335	0	0
Economic Dev. Department				164,852	164,852
Debert Archaeology	50,000	0	13,202	50,000	50,000
Debert - CPDS/Airport	25,000	0	0	25,000	25,000
	388,186	78,297	91,499	239,852	239,852

RDA/Regional Promotions & Economic Development: In 2014/15 CORDA wrapped up operations. In response to this Colchester County has begun an inhouse Economic Development program which includes an Economic Development Officer.

Debert Archaeology:

The clearing of the land can be considered "improvement" to the land to prepare it for eventual sale, the cost of clearing the land can be expensed as a cost of sales at the time the land is actually sold. Funding is requested in 2014/2015 for the Gas Bar site, the TDL property, and Dakota Road.

Debert - CPDS/Airport:

With the closure of CORDA the Debert Airport and CPDS site operations will be managed by the County in the 2014/15 fiscal year.

Additions/Deletions:

MUNICIPALITY OF THE COUNTY OF COLCHESTER

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MARCH 2014

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ENVIRONMENTAL DEVELOPMENT SERVICES (continued):

REF # 53

TOURISM/MARKETING					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
CNTA- Tourist Bureau	5,000	5,000	5,000	5,050	5,050
Tatamagouche Tourist Bureau	700	700	700	707	707
Stewiacke Tourism Committee	600	600	600	606	606
CNTA Marketing	2,000	2,000	2,000	2,020	2,020
	8,300	8,300	8,300	8,383	8,383

The County provides grants to assist tourist bureau operations in Millbrook (CNTA), Tatamagouche and Stewiacke area and also provides a marketing grant to CNTA.

REF # 54

BRANCH LIBRARY					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
Branch Library	30,000	16,320	24,480	26,155	26,155

Branch Library:

The County is responsible for the direct annual building costs, as the building is owned by the County. The budget reflects estimated costs for the library. For heating, lighting, snowplowing, and general maintenance.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2014-2015 OPERATING BUDGET

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RECREATION SERVICES

REF # 55

RECREATION - PARKS , RINKS, POOLS

2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
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Parks:

Regional Parks - Salaries	60,000	66,827	66,827	68,154	68,154
Regional Parks - Benefits	3,000	2,890	2,890	3,000	3,000
Regional Parks Capital Equip	5,000	1,249	4,000	5,000	5,000
Nelson Park - Maintenance	22,000	29,913	29,913	25,000	25,000
Nelson Park - Capital	30,000	23,280	30,000	50,000	50,000
Stewiacke Park - Maintenance	23,000	23,311	23,311	26,000	26,000
Stewiacke Park Capital	40,000	54,180	40,000	18,000	18,000
Broderick Lane Park - Maintenance	13,000	16,239	16,239	14,000	14,000
Broderick Lane Park - Capital	40,000	49,956	49,956	23,000	23,000
Municipal Parks Capital	30,000	4,070	13,000	30,000	30,000
Park Maintenance	70,000	34,516	38,000	60,000	60,000
NET	336,000	306,430	314,136	322,154	322,154

Rinks:

West Colchester	66,500	66,500	66,500	60,000	60,000
North Shore	60,170	60,170	60,170	75,500	75,500
Don Henderson	99,000	99,000	99,000	82,000	82,000
Insurance	38,000	27,935	27,935	36,000	36,000
NET	263,670	253,605	253,605	253,500	253,500

Pools:

Scotia Pool	50,000	0	50,000	0	50,000
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Recreation Reserves:

Transfer to the Comm. Parks Program	60,000	60,002	60,002	80,000	80,000
Transfer to Trail Reserve	125,000	125,000	125,000	125,000	125,000
NET	185,000	185,002	185,002	205,000	205,000

Non-Profit Organizations:

Insurance	11,000	8,501	11,000	12,000	12,000
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Civic Centre

Administration	367,000	367,000	367,000	360,500	360,500
Interest	372,707	39,768	368,962	446,012	446,012
Debenture Recovery	-20,000	-20,132	-20,132	-24,661	-24,661
Non Capital Financing	0	0	61,860	69,000	69,000
NET	1,565,377	1,140,174	1,591,433	1,643,505	1,693,505

Additions/Deletions: Council approved \$50,000 for Scotia Pool for the final 6 months of fiscal 2013/14 and subject to certain conditions.

RECREATION SERVICES
REF # 55

RECREATION - PARKS , RINKS, POOLS (continued)

Parks:

The County maintains day park operations for Nelson Memorial Park, Stewiacke River Park and Five Islands Lighthouse Park, as well as maintaining other County parkland space areas and trails.

Regional Park Salaries: Term positions for Supervisor and Maintenance Worker, as well as 2 students.

Nelson Park Maintenance: Includes costs related to mowing, benches, gates and washroom, gravel for park areas, trail maintenance, as well as planting new trees.

Nelson Park Capital: For the addition of a small shelter, dog park, and parking lot.

Stewiacke Park Maintenance: Add gravel to the road, tree maintenance and mowing. Maintenance will also include the park gate this year and washroom supplies.

Stewiacke Park Capital: For developing a small shelter and installing gates.

Broderick Lane Park: Maintenance includes mowing, grading, power and water supply.

Broderick Lane Capital:

Park Maintenance: Regular mowing, removal of brush, top soil, and regular maintenance of green spaces and parks.

Rinks:

Under the Arenas Policy, the County will fund 100% of approved capital projects and insurance premiums.

Expected capital costs for 2014/15:

West Colchester - \$60,000 (capital) and \$11,000 (insurance)

North Shore - \$75,500 (capital) and \$15,500 (insurance)

Don Henderson (Brookfield) - \$82,000 (capital) and \$11,500 (insurance)

Pools: In the draft budget no funding has been allotted for Scotia Pool.

Recreation Reserves:

The Community Parks Program funding is given out to groups who want to create, maintain, or improve community parks in their areas. In 2013/14, \$60,002 has been distributed for projects.

The reserve currently has a zero balance any funds not expensed in 2013/14 will be held in the reserve for future use.

Non Profit Organizations:

Council has established a policy on insurance grants to non-profit organizations, according to specific criteria.

Recommendation is to maintain the amount to \$12,000.

Civic Centre:

An estimated amount is set as 50% of the County's share of operating costs. This is based on the preliminary budget presented by the RECC Operations staff.

Interest expense is related to the Debenture borrowings taken out for capital construction. This includes a recovery from the Town of Truro for one of the debentures. There are also non capital interest fees related to the Civic Centre.

These represent the County's share of carrying costs on the portion of the Capital project costs that are financed from Fundraising activities.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2014-2015 OPERATING BUDGET

2014-2015

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RECREATION SERVICES

REF # 55

RECREATION - PARKS , RINKS, POOLS (continued)

Capital Projects for Rinks

West Colchester

2014

Rubber Tile Flooring Dressing & Shower Rooms	6,000
#1 Compressor Overhaul	9,000
Regasket Chiller	10,000
Scoreboard	14,000
Pressure Relief Valves Compressors	1,000
Player Boxes and Gates	1,500
Ice Surface Ceiling	1,000
Boiler Oil Line and Piping	500
Propane Heater	500
Emergency Lights and Fire Extinguishers	750
Canteen/Storeroom upgrade	7,250
Public Address System	6,250
Zamboni Room Ceiling	1,250
Zamboni Overhaul	1,000
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	60,000

North Shore

2014

new tile floor in fitness centre	5,000
French drain at the back	3,000
kitchen cabinets	3,000
new kitchen sinks, hand wash sink & plumbing as per food safety specs	2,500
new	1,000
gravel etc. for front parking lot	3,000
water tank & pump for ice plant	2,500
steel siding	36000
new base,	10,000
new glass front doors/ better sealed	9,500
	<hr/>
	75,500

Brookfield (Don Henderson)

2014

Curling plate and frame chiller re-gasketing	6,400
Compressor #2 Motor and soft start	6,500
Condenser motor and drum replacement	7,500
Replace flooring in Daycare and Minor Hockey room	11,500
Repair rubber flooring in hockey rink	2,200
Install ventilation fans in all bathrooms	2,500
Electric heat - Perimeter baseboard	3,000
Replace dressing room shower stalls with communal showers	17,500
Folding tables (21)	2,750
Anti-debris floor mats for curling ice walkway	1,200
Replace interior door / frame / closer into Zamboni room	950
Paint dressing rooms, hallways, and stands	20,000
	<hr/>
	82,000

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2014-2015 OPERATING BUDGET

March 2014

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REF # 56

TRANSFERS TO OTHER GOVERNMENTS						
	2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
1. School Board:	6,517,559	4,345,040	6,517,560	6,914,544	-214,251	6,700,293
2. Police Protection:	4,217,579	2,097,320	4,204,642	4,367,294		4,367,294
3. Public Prosecution:	11,000	17,025	17,205	15,000		15,000
4. Corrections:	507,064	357,054	476,070	522,276		522,276
5. Library:	234,122	173,853	231,804	237,000		237,000
6. Housing Authority	100,000	117,757	117,757	121,290		121,290
7. Assessment Services	684,000	501,089	668,118	684,000		684,000
NET	12,271,324	7,609,138	12,233,156	12,861,404	-214,251	12,647,153

These items represent transfers to various agencies that are required by law. The County merely acts as a collector or agent receiving the funds and then passing them onto the appropriate agency.

1. **Colchester-East Hants School Board** : Estimate is based on the rate used for 2013/14 and the 2014/15 Joint Uniform Assessment.

2. **Police Protection**: Based on Department of Justice estimates, allowing a 3.5% increase. Colchester complement is 35 officers, plus 1 civilian for Criminal Records checking. This represents a figure net of \$60,000, which is estimated for fine revenue.

3. **Prosecution Services**: To cover public prosecutor legal fees for local fines that are challenged. This was based on a formula taking into consideration fine revenue in the preceding year.

4. **County Correctional Services**: Estimate is based on the 2013/14 actual costs as the with an allowance of 3.0% for potential increased costs.

5. **Colchester-East Hants District Library**: It is anticipated a 1.2% increase will occur from the 2013/14 Library costs.

6. **Housing Authority**: County share of the deficit in operations for senior citizens complexes and non-profit housing.

7. **Provincial assessment services**: PVSC Officials estimate the budget to be comparable to the previous year.

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March 2014

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REF # 57

DEBT - PRINCIPAL PAYMENTS LESS RECOVERIES					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET

Wastewater:

WWTF Debt: (1) P	225,000	225,000	225,000	225,000	225,000
WWTF Debt:(2) P	165,000	165,000	165,000	165,000	165,000
Gross Debt	390,000	390,000	390,000	390,000	390,000
Less:					
Town of Truro-WWTF (1) P	112,500	112,500	112,500	112,500	112,500
Town of Truro-WWTF (2) P	97,499	82,500	82,500	82,500	82,500
Recoveries	209,999	195,000	195,000	195,000	195,000
NET	180,001	195,000	195,000	0	195,000

Solid Waste:

Landfill site Debt: P	400,000	400,000	400,000	400,000	400,000
In Vessel Expansion P	53,366	53,400	53,400	0	0
Gross Debt	453,366	453,400	453,400	400,000	400,000
Less:					
Truro, Stewiacke-Landfill- P	113,600	106,342	0	115,720	115,720
Recoveries	113,600	106,342	0	115,720	115,720
NET	339,766	347,058	453,400	284,280	284,280

Hospital

Colchester Regional-#1 P	66,667	66,667	66,667	66,667	66,667
Colchester Regional-#2 P	100,000	100,000	100,000	100,000	100,000
Colchester Regional-#3 P	107,692	107,692	107,692	107,692	107,692
Colchester Regional-#4 P	116,667	116,667	116,667	116,667	116,667
NET	391,026	391,026	391,026	391,026	391,026

Civic Centre

NET	648,730	323,552	648,730	848,882	848,882
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Debenture Debt TOTAL	1,559,523	1,256,636	1,688,156	1,719,188	0	1,719,188
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Wastewater:

WWTF Debt (1): Remaining debt cost shared with the Town of Truro on the main STP at the WWTF. Debt is paid off in 2016/17.
 WWTF Debt (2): Remaining debt cost shared with the Town of Truro on Biosolids Bldg. and site costs.
 Debt is paid off in 2016/17.

Solid Waste:

Landfill site Debt: Remaining debt cost shared with the Towns of Truro and Stewiacke. Debt is paid off in 2015/16.
 In vessel Expansion Debt: Debt on invessel expansion. Debt is paid off in 2013/14.

Hospital:

Colchester Regional: Principal payment for #1P on \$1 million debt scheduled for 15 years.
 Principal payment for #2P on \$1.4 million debt scheduled for 14 years.
 Principal payment for #3P on \$1.4 million debt scheduled for 13 years.
 Principal payment for #4P on \$1.4 million debt schedule for 12 years.

Civic Centre:

First borrowing was done in 2011/12. The first principal payment was due in 2012/13.
 Additional borrowings have been added to 2014/15 to reflect first installments of principal repayment. This also includes debt recovery from Health Authority for space they occupy.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2014-2015 OPERATING BUDGET

March 2014

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TRANSFERS TO OWN RESERVES					
2013-2014 BUDGET	YEAR TO DATE	2013-2014 PROJECTED	2014-2015 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2014-2015 TOTAL BUDGET
Transfer to Operating Reserve	500,000	500,000	500,000		500,000
Transfer to Courthouse Reserve	160,000	160,000	160,000	-60,000	100,000
Transfer to Fire Insurance Reserve	300,000	300,000	300,000		300,000
Transfer to Bible Hill Master Plan Res.	300,000	300,000	0		0
Transfer to North Shore Rink Reserve	50,000	50,000	50,000		50,000
Transfer to Major Flood Reserve	200,000	200,000	50,000		50,000
1,510,000	1,510,000	1,510,000	1,060,000	-60,000	1,000,000

Operating Reserve:

Annual Council has transferred \$500,000 to the Operating Reserve Fund. During budget deliberations in 2013/14 Council agreed to increase the transfer to \$750,000 in 2014/15. With the delay in construction of the new Regional Library, the amount can remain at \$500,000 per year with no impact on Council's 5 year commitment to the project.

Courthouse Reserve:

Council approved creation of a Courthouse Reserve in 2003/04 for Project Work. Allocations have been made annually to the Reserve. The scheduled transfer to the Courthouse Reserve Fund was increased to \$160,000 in 2012/13. The estimated balance in the Reserve Fund after the transfer is \$467,000, after any approved expenditures commencing during the 2014/15 fiscal year.

Fire Insurance Reserve:

In 2006/07, Council approved the creation of a reserve as a self insurance program for the County's Fire Brigades. Annually, a transfer to the reserve is made to cover insurance premiums for the brigades and to set up a reserve for future claims through the self insurance program. The current balance in this reserve is \$403,631.

Bible Hill Master Plan Reserve:

In 2008/09, \$300,000 was approved as an initial transfer to this reserve. The 2014/15 budget request reflects a discontinuing the allocation to the reserve. The Bible Hill Master Plan reserve currently has a balance of \$1,855,742.00

North Shore Rink Reserve:

In 2012/13, Council approved the creation of the North Shore Rink Reserve, and approved a transfer of \$50,000 to that reserve. The total amount of the reserve, when finished, will be \$600,000 and is for replacement of the floor and boards.

Major Flood Reserve:

In 2010/11, Council approved creation of a Major Flood Reserve, and approved \$50,000 to be transferred annually. With the transfer, the amount in the reserve will be \$400,000.

Additions/Deletions: