

**2015-2016 OPERATING BUDGET**

**REVENUE and EXPENDITURE SUMMARY**

March 2015

Page 2

**REVENUE**

**Assessable Property Tax:**

Tax Levy:

	REF #	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2015-2016 TOTAL BUDGET
Residential	#1	15,841,748	15,842,000	16,353,261	0	16,353,261
Resource	#1	461,221	464,892	481,352	0	481,352
Commercial	#1	5,886,464	5,928,526	6,141,609	0	6,141,609
Forest Acreage	#1	161,513	161,517	161,373	0	161,373
Street Frontages	#2	32,897	29,791	29,791	0	29,791
Aliant	#3	141,000	145,199	145,000	0	145,000
N.S.P.C.	#4	20,000	18,678	19,000	0	19,000
HST Grant	#5	137,000	93,588	140,000	0	140,000
Deed Transfer Tax	#6	1,000,000	1,100,000	1,000,000	0	1,000,000
Transfer of Tax	#7	53,000	54,000	54,000	0	54,000
<b>NET</b>		<b>23,734,843</b>	<b>23,838,191</b>	<b>24,525,386</b>	<b>0</b>	<b>24,525,386</b>

**Grants in Lieu:**

Federal G.I.L.	#8	67,500	63,551	64,481	0	64,481
Provincial G.I.L.	#9	777,897	853,084	903,476	0	903,476
<b>NET</b>		<b>845,397</b>	<b>916,635</b>	<b>967,957</b>	<b>0</b>	<b>967,957</b>

**Own Sources:**

Tax Certificates	#10	6,500	7,000	6,500	0	6,500
Investments	#11	75,000	50,000	60,000	0	60,000
Interest on Taxes	#12	350,000	324,400	334,000	0	334,000
Miscellaneous	#13	165,000	169,584	174,000	0	174,000
<b>NET</b>		<b>596,500</b>	<b>550,984</b>	<b>574,500</b>	<b>0</b>	<b>574,500</b>

**Government Transfers:**

Equalization Grant	#14	341,000	294,415	300,000	0	300,000
Farm Acreage Grant	#15	230,608	230,181	234,287	0	234,287
911 Subscription Rev.	#16	12,000	12,018	12,000	0	12,000
Trans. Reserves	#17	280,000	312,000	432,046	0	432,046
<b>NET</b>		<b>863,608</b>	<b>848,614</b>	<b>978,333</b>	<b>0</b>	<b>978,333</b>

**NET Revenue:** 26,040,348    26,154,424    27,046,175    0    27,046,175

**MUNICIPALITY OF COLCHESTER**

**2015-2016 OPERATING BUDGET**

**REVENUE and EXPENDITURE SUMMARY**

March 2015

Page 3

**EXPENSE**

	<b>REF #</b>	<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTION</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
<b>Government:</b>						
Legislative	#18	543,743	563,535	512,668	46,666	559,334
Memberships	#19	33,750	32,129	33,487	2,198	35,685
Ec. Devel. Grants	#20	36,000	40,500	40,000	0	40,000
Election	#21	0	0	0	0	0
	<b>NET</b>	<b>613,493</b>	<b>636,164</b>	<b>586,155</b>	<b>48,864</b>	<b>635,019</b>
<b>Department Admin Costs:</b>						
General Administration	#22	1,117,322	1,112,557	1,105,540	35,000	1,140,540
Financial Services	#23	653,231	755,503	649,705	0	649,705
Planning/Public Works/ Prop. Info.	#24	919,528	865,862	949,507	0	949,507
By-law Enforcement	#25	519,087	508,372	521,825	5,000	526,825
Recreation Administration	#26	350,934	291,769	382,026	0	382,026
Facility Costs	#27	140,650	135,030	146,987	0	146,987
County Owned Properties	#28	14,000	0	6,950	0	6,950
Tax Exemption Bylaw	#29	322,355	323,164	325,856	0	325,856
Other Fiscal Charges	#30	120,000	118,468	110,000	0	110,000
Depreciation		7,519	99,310	101,296	0	101,296
	<b>NET</b>	<b>4,164,627</b>	<b>4,210,035</b>	<b>4,299,693</b>	<b>40,000</b>	<b>4,339,693</b>
<b>Protective Services</b>						
Central Dispatch/EMO	#31	291,936	328,138	336,590	50,000	386,590
Flood Advisory	#32	100,000	150,000	150,000	0	150,000
Unsightly Premises	#33	1,000	16,292	5,000	0	5,000
Depreciation		32,548	28,408	28,976	0	28,976
	<b>NET</b>	<b>425,484</b>	<b>522,838</b>	<b>520,566</b>	<b>50,000</b>	<b>570,566</b>
<b>Transportation Services</b>						
Road Transportation	#34	980,379	948,747	1,071,619	0	1,071,619
Street Lighting	#35	3,700	4,000	4,000	0	4,000
Depreciation		920,958	922,680	941,134	0	941,134
	<b>NET</b>	<b>1,905,037</b>	<b>1,875,427</b>	<b>2,016,753</b>	<b>0</b>	<b>2,016,753</b>

**MUNICIPALITY OF COLCHESTER**

**2015-2016 OPERATING BUDGET**

**REVENUE and EXPENDITURE SUMMARY**

**March 2015**

**Page 4**

	<b>REF #</b>	<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTION</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
<b>Environmental Health Services</b>						
<b>Sewage Treatment-Urban</b>						
Central Colchester	<b>#36</b>	930,109	975,743	1,034,571	0	1,034,571
Marshland Drive	<b>#37</b>	41,191	41,872	52,308	0	52,308
	<b>NET</b>	<b>971,299</b>	<b>1,017,615</b>	<b>1,086,879</b>	<b>0</b>	<b>1,086,879</b>
<b>Sewage Treatment- Rural</b>						
<b>Sewage Treat.- Lift Stations</b>						
Brookfield Sewage Treat. Plant	<b>#38</b>	212,399	165,895	208,243	0	208,243
Great Village Sewage Treatment Plant	<b>#39</b>	143,463	118,426	148,378	0	148,378
Tata. Sewage Treatment Plant	<b>#40</b>	103,013	88,466	116,550	0	116,550
Debert Sewage Treatment Plant	<b>#41</b>	128,413	114,900	140,778	0	140,778
Public Works Building	<b>#42</b>	129,813	89,917	118,728	0	118,728
	<b>#43</b>	18,593	19,293	21,250	0	21,250
		2,078,853	2,477,105	2,526,648	0	2,526,648
	<b>NET</b>	<b>2,814,547</b>	<b>3,074,002</b>	<b>3,280,573</b>	<b>0</b>	<b>3,280,573</b>
<b>Solid Waste:</b>						
Residual Disposal	<b>#44</b>	27,117	136,514	14,885	0	14,885
Waste Diversion	<b>#45</b>	87,545	39,292	87,981	40,422	128,403
In vessel Composting	<b>#46</b>	171,636	123,418	155,225	0	155,225
Host Community	<b>#47</b>	5,000	0	9,500	0	9,500
Recycling Collection	<b>#48</b>	450,000	483,471	475,000	0	475,000
Materials Recovery Facility	<b>#49</b>	(111,261)	(80,987)	72,711	13,404	86,115
		1,261,665	1,118,763	1,141,138	0	1,141,138
	<b>NET</b>	<b>1,891,702</b>	<b>1,820,471</b>	<b>1,956,440</b>	<b>53,826</b>	<b>2,010,266</b>
<b>Public Health Services</b>						
	<b>#50</b>	131,466	135,879	119,289	0	119,289
<b>Environmental Development Services</b>						
<b>Planning</b>						
Economic Development	<b>#51</b>	140,000	190,304	140,000	0	140,000
Debert Park	<b>#52</b>	164,852	90,440	112,102	40,600	152,702
Tourism/Marketing	<b>#53</b>	25,000	-4,051	63,834	75,000	138,834
Branch Library	<b>#54</b>	8,383	8,800	8,300	7,500	15,800
	<b>#55</b>	26,155	34,527	26,150	0	26,150
		46,356	0	0	0	0
	<b>NET</b>	<b>410,746</b>	<b>320,020</b>	<b>350,386</b>	<b>123,100</b>	<b>473,486</b>
<b>Recreation Services</b>						
Recreation: Parks, Rinks and Pool	<b>#56</b>	1,693,505	1,764,599	1,709,295	130,000	1,839,295
		72,110	1,006,916	1,027,054	0	1,027,054
	<b>NET</b>	<b>1,765,615</b>	<b>2,771,515</b>	<b>2,736,349</b>	<b>130,000</b>	<b>2,866,349</b>

**MUNICIPALITY OF COLCHESTER**

**2015-2016 OPERATING BUDGET**

**REVENUE and EXPENDITURE SUMMARY**

March 2015

Page 5

	<b>REF #</b>	<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTION</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
Transfers, Capital and Financing:						
Transfers						
School Board	#57	6,700,293	6,710,424	6,914,544	0	6,914,544
Police Protection	#57	4,367,294	4,361,333	4,425,185	0	4,425,185
Police Prosecution	#57	15,000	17,000	17,000	0	17,000
Corrections	#57	522,276	472,056	486,218	0	486,218
Library	#57	237,000	235,000	241,740	0	241,740
Housing Authority	#57	121,290	113,246	115,511	0	115,511
Assessment Services	#57	684,000	664,157	683,600	0	683,600
	<b>NET</b>	<b>12,647,153</b>	<b>12,573,216</b>	<b>12,883,798</b>	<b>0</b>	<b>12,883,798</b>
Debt Principle Less Recoveries						
	#58	1,719,188	1,339,802	1,354,751	0	1,354,751
Transfer to Reserves	#59	1,050,000	1,050,000	1,050,000	125,000	1,175,000
	<b>NET</b>	<b>2,769,188</b>	<b>2,389,802</b>	<b>2,404,751</b>	<b>125,000</b>	<b>2,529,751</b>
<b>Total Expenditure</b>		<b>30,510,357</b>	<b>31,346,982</b>	<b>32,241,631</b>	<b>570,790</b>	<b>32,812,421</b>
Add Back of Depreciation		-4,420,009	-5,653,183	-5,766,246	0	-5,766,246
<b>Surplus (Deficit)</b>		<b>(50,000)</b>	<b>460,624</b>	<b>570,790</b>	<b>570,790</b>	<b>0</b>

**MUNICIPALITY OF COLCHESTER**

**2015-2016 OPERATING BUDGET**

**REVENUE and EXPENDITURE SUMMARY**

March 2015

Page 1

	2014-2015 BUDGET	2014-2015 PROJECTION	2015-2016 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2015-2016 TOTAL BUDGET
<b>REVENUE</b>					
Assessable Property Taxes	23,734,843	23,838,191	24,525,386	0	24,525,386
Grants in Lieu	845,397	916,635	967,957	0	967,957
Own Sources	596,500	550,984	574,500	0	574,500
Government Transfers	863,608	848,614	978,333	0	978,333
<b>Total Revenue</b>	<b>26,040,348</b>	<b>26,154,424</b>	<b>27,046,175</b>	<b>0</b>	<b>27,046,175</b>
<b>EXPENSE</b>					
Government	613,493	636,164	586,155	48,864	635,019
Dept. Admin. Costs	4,164,627	4,210,035	4,299,693	40,000	4,339,693
Protective Services	425,484	522,838	520,566	50,000	570,566
Transportation Services	1,905,037	1,875,427	2,016,753	0	2,016,753
Sewage Treatment-Urban	971,299	1,017,615	1,086,879	0	1,086,879
Sewage Treatment- Rural	2,814,547	3,074,002	3,280,573	0	3,280,573
Solid Waste	1,891,702	1,820,471	1,956,440	53,826	2,010,266
Public Health Services	131,466	135,879	119,289	0	119,289
Environmental Development Services	410,746	320,020	350,386	123,100	473,486
Recreation, Parks, Rinks	1,765,615	2,771,515	2,736,349	130,000	2,866,349
Transfers to other Govts.	12,647,153	12,573,216	12,883,798	0	12,883,798
Other Transfers	2,769,188	2,389,802	2,404,751	125,000	2,529,751
<b>Total Expenses</b>	<b>30,510,357</b>	<b>31,346,982</b>	<b>32,241,631</b>	<b>570,790</b>	<b>32,812,421</b>
Add Back of Depreciation	-4,420,009	-5,653,183	-5,766,246	0	-5,766,246
<b>SURPLUS(DEFICIT)</b>	<b>-50,000</b>	<b>460,624</b>	<b>570,790</b>	<b>(570,790)</b>	<b>0</b>
<b>Transfer to Operating Reserve</b>		<b>460,624</b>			
<b>ADJUSTED SURPLUS(DEFICIT)</b>		<b>0</b>			

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

March 2015

PAGE 6

REF # 1

**ASSESSABLE PROPERTY TAX**

2014-2015 (000's)	2015-2016 (000's)	INCREASE (000's)	% CHANGE
----------------------	----------------------	---------------------	----------

**Net Taxable Assessments:**

Residential	1,863,735	1,923,913	60,178	3.23%
Resource	54,261	56,630	2,368	4.36%
Commercial	261,621	272,960	11,340	4.33%
Forest Acreage	161,513	161,373	(140)	-0.09%
	<b>2,341,130</b>	<b>2,414,876</b>	<b>73,746</b>	<b>3.15%</b>

2014-2015 BUDGET	2014-2015 PROJECTED	2015-2016 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2015-2016 TOTAL BUDGET
---------------------	------------------------	------------------------------------	-------------------------	------------------------------

**Tax Levy:**

Residential	15,841,748	15,842,000	16,353,261	0	16,353,261
Resource	461,221	464,892	481,352	0	481,352
Commercial	5,886,464	5,928,526	6,141,609	0	6,141,609
Forest Acreage	161,513	161,517	161,373	0	161,373
	<b>22,350,946</b>	<b>22,396,935</b>	<b>23,137,595</b>	<b>0</b>	<b>23,137,595</b>

**Tax Rate**

1. Maintenance Rate Inc./Dec.

	2014-2015 RATE	2015-2016 RATE	TAX LEVY	INCREASE/ DECREASE (in cents)	INCREASE/ DECREASE (%)
Residential	<b>0.850</b>	<b>0.850</b>	16,834,613	0.000	0.0000%
Commercial	<b>2.250</b>	<b>2.250</b>	6,302,982	0.000	0.0000%
			<b>23,137,595</b>		

**Assessment Increase:**

The increase in residential assessment of 3.22% is split: 1.91% for market re-assessment and 1.31% for new growth.

The increase in commercial assessment is 4.33%, excluding the impact of the pipeline assessment. New growth represents 3.33% of this assessment and 1.0% for market re-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 337,257 acres are charged at 25 cents per acre (under 50,000) and 192,646 acres at 40 cents per acre (over 50,000).

**Tax Rate versus Assessment:**

On residential/resource, a one cent increase raises \$198,054 of property tax.

On commercial/business occupancy, a one cent increase raises \$27,396 of property tax.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

March 2015

PAGE 7

**ASSESSABLE PROPERTY TAX (Con.)**

**REF # 2**

<b>STREET FRONTAGES</b>					
<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>	
Street frontages	32,897	29,791	29,791	0	29,791

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 2015/16, 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 \$11,202.00 (final is 2021/22) and Huckleberry/Delaney is \$6107.96 (final is 2022/23).

**REF # 3**

<b>ALIAN T</b>					
<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>	
Aliant	141,000	145,199	145,000	0	145,000

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**

<b>NOVA SCOTIA POWER</b>					
<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>	
Nova Scotia Power	20,000	18,678	19,000	0	19,000

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

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

**March 2015**

**PAGE 8**

**ASSESSABLE PROPERTY TAX (Continued)**

**REF # 5**

		<b>HST GRANT</b>			
	<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
HST Grant	137,000	93,588	140,000	0	140,000

The HST grant is allocated on a proportional basis to municipalities. This grant is to offset the additional costs from the HST.

**REF # 6**

		<b>DEED TRANSFER TAX</b>			
	<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
Deed Transfer Tax	1,000,000	1,100,000	1,000,000	0	1,000,000

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

**REF # 7**

		<b>TRANSFER of TAX</b>			
	<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
Transfer of tax	53,000	54,000	54,000	0	54,000

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



**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

March 2015

PAGE 9

**GRANTS IN LIEU**

**REF # 8**

Federal Grant in lieu

<b>FEDERAL GRANT IN LIEU</b>				
<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
67,500	63,551	64,481	0	64,481

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

Wind Turbines

**Total**

<b>PROVINCIAL GRANT IN LIEU</b>				
<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
463,475	535,543	537,765	0	537,765
314,422	317,541	365,711	0	365,711
<b>777,897</b>	<b>853,084</b>	<b>903,476</b>	<b>0</b>	<b>903,476</b>

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 2015/2016:

Greenfield	\$45,000
Nuttby	\$312,202
Brookfield	\$2,924
Spiddle Hill	\$4,936
	<hr/>
	<b>\$365,062</b>
	\$649
	<hr/>
	<b>\$365,711</b>

**MUNICIPALITY OF THE COUNTY OF COLCHESTER  
2014-2015 OPERATING BUDGET**

March 2015

PAGE 10

**OWN SOURCES**

**REF # 10**

TAX CERTIFICATE FEES					
	2014-2015 BUDGET	2014-2015 PROJECTED	2015-2016 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2015-2016 TOTAL BUDGET
Tax Certificate Fees	6,500	7,000	6,500	0	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					
	2014-2015 BUDGET	2014-2015 PROJECTED	2015-2016 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2015-2016 TOTAL BUDGET
Return on Investments	75,000	50,000	60,000	0	60,000

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****2014-2015 OPERATING BUDGET**

March 2015

PAGE 11

**OWN SOURCES (continued)****REF # 12**

<b>INTEREST ON TAXES</b>					
	<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
Interest on taxes	350,000	324,400	334,000	-	334,000

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

**REF # 13**

<b>MISCELLANEOUS</b>					
	<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
Miscellaneous	165,000	169,584	174,000	-	174,000

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.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

March 2015

PAGE 12

**GOVERNMENT TRANSFERS**

**REF # 14**

Equalization grant

<b>EQUALIZATION GRANT</b>				
<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
341,000	294,415	300,000	0	300,000

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 amount received in 2013/2014 and 2014/2015.

**REF # 15**

Farm acreage grant

<b>FARM ACREAGE GRANT</b>				
<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
230,608	230,181	234,287	0	234,287

Farm acreage assessment was re-established by Legislation as a grant during 1998/99. Current rate is \$2.90 per acre. The Legislation allows for an annual increase tied into the Canadian Price Index. Estimated increase is 2.0%. The estimated revenue is based on 79,151 acres @ \$2.96 per acre in 2015-2016.

**REF # 16**

911 Subscription revenue

<b>911 SUBSCRIPTION REVENUE</b>				
<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
12,000	12,018	12,000	0	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**

**2014-2015 OPERATING BUDGET**

March 2015

PAGE 13

**GOVERNMENT TRANSFERS (continued)**

REF # 17

	TRANSFERS FROM RESERVES				
	2014-2015 BUDGET	2014-2015 PROJECTED	2015-2016 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2015-2016 TOTAL BUDGET
From Operating Reserve	280,000	312,000	432,046	0	432,046

**From the Operating Reserve:**

Council transferred from the operating reserve to cover the following items in 2014/15:

1. \$280,000 to balance the General Operating Fund Budget
2. \$32,000 to fund a Ground Search and Rescue project

Council transferred from the operating reserve to cover the following items in 2015/16:

1. \$90,000 to fund planning studies projects
2. \$342,046 to balance the General Operating Fund Budget

**Additions/Deletions:**

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

March 2015

PAGE 14

**GOVERNMENT:  
REF # 18**

	<b>LEGISLATIVE</b>				
	<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
Council Honorariums	315,625	315,625	321,938	0	321,938
Councillor Expenses	13,600	21,682	13,872	0	13,872
Basic Benefits	8,000	9,140	9,000	0	9,000
Citizen Representatives	1,300	565	1,300	0	1,300
Meals Luncheons	1,500	1,630	1,500	0	1,500
Newsletter	40,000	42,553	43,000	0	43,000
Miscellaneous	10,000	3,519	10,000	0	10,000
Training and Development	4,000	104	14,000	0	14,000
UNSM/FCM Conference	26,500	22,057	26,500	0	26,500
Grant Requests	123,218	146,660	71,558	46,666	118,224
Organizational Review	0	0	0	0	0
<b>Total</b>	<b>543,743</b>	<b>563,535</b>	<b>512,668</b>	<b>46,666</b>	<b>559,334</b>

**Honorariums:**

Councillor's honorariums for 2015/16 are set in accordance with the Councillor Remuneration bylaw. For 2014/2015, the breakdown was as follows: Mayor: \$46,500; Deputy Mayor \$29,000, and Councillors \$23,700. For 2015/16, the breakdown is \$47,904; Deputy Mayor \$29,876, and Councillors \$24,416. This represents an increase of 2.0%, which is accordance with the Consumer Price Index (CPI).

**Grant Requests**

**2015/16 Budget Deliberations:**

Annually 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 \$66,558. These include the following items:

*For 2015/16:*

Annual Grants for 2015/16 include annual amounts for VON (\$5,000), Colchester Special Olympics (\$6,000), North Shore River Restoration (\$5,000), Colchester Historical Society (\$37,558 Year 3 of a 3 year commitment), Colchester Historical Society (\$10,000), Maggie's Place (\$3,000).

**Newsletter:** Newsletter costs include Waste Reduction, Recreation and Administration.

**Additions/Deletions:**

An additional \$51,666 in grant requests was approved at the additions and deletions meeting of Council.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

March 2015

PAGE 15

**GOVERNMENT (continued)**

**REF # 19**

		<b>MEMBERSHIPS</b>				
	<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>	
UNSM	17,428	15,807	17,000	0	17,000	
FCM	5,335	5,335	5,500	0	5,500	
CNTA	10,987	10,987	10,987	2,198	13,185	
<b>Total</b>	<b>33,750</b>	<b>32,129</b>	<b>33,487</b>	<b>2,198</b>	<b>35,685</b>	

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**

		<b>ECONOMIC DEVELOPMENT GRANTS</b>				
	<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>	
Economic development grants	36,000	40,500	40,000	0	40,000	

The following grants were approved for 2015/2016: NS Blind Gold (\$3,000), Truro Minor Football (\$2,000); Read by the Sea Literacy Club (\$3,000), Elizabeth Bishop Society (\$2,500), People First Truro Chapter (\$1,000), Orienteering Association of Nova Scotia (\$2,750), Faith Baptist Church (\$2,475), Royal Canadian Legion Colchester Branch 26 (\$3,000), and Canadian Firefighter Curling Championship (\$6,000). Also a contingency of \$14,275 was budgeted for additional Economic Development grants which may occur during 2015/2016.

**REF # 21**

		<b>ELECTION</b>				
	<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>	
Election	0	0	0	0	0	

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

March 2015

PAGE 16

**DEPARTMENT ADMIN COSTS:  
REF # 22**

	GENERAL ADMINISTRATION					2015-2016 TOTAL BUDGET
	Last year actual 2013/2014	2014-2015 BUDGET	2014-2015 PROJECTED	2015-2016 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	
<b>Administration:</b>						
Salaries	457,024	471,736	434,096	465,073	0	465,073
Benefits	104,222	110,858	84,734	85,524	0	85,524
Salary administration	0	17,500	0	0	35,000	35,000
Legal services	180,290	105,000	136,363	120,000	0	120,000
Insurance	1,646	4,000	4,236	4,500	0	4,500
Telephone	12,038	12,000	13,350	13,500	0	13,500
Office supplies	4,967	3,000	8,784	6,000	0	6,000
Printing and Photo supplies	26,131	17,850	14,400	14,550	0	14,550
Postage	19,637	21,065	20,659	21,000	0	21,000
Newspaper Ads	6,287	5,000	2,200	5,000	0	5,000
Dues	2,794	5,000	1,922	4,000	0	4,000
Training & Development	8,498	14,500	14,131	23,500	0	23,500
Travel	963	2,000	1,821	2,000	0	2,000
Records Management	1,740	54,000	125,000	50,000	0	50,000
Miscellaneous	6,605	12,500	8,350	10,500	0	10,500
Consultants	24,644	10,000	0	10,000	0	10,000
Wellness Initiative	5,126	7,500	4,600	7,500	0	7,500
Scholarships	3,000	8,000	6,000	6,000	0	6,000
Boundary review	0	0	8,500	0	0	0
<b>Subtotal</b>	<b>865,612</b>	<b>881,509</b>	<b>889,147</b>	<b>848,647</b>	<b>35,000</b>	<b>883,647</b>
<b>Computer Systems:</b>						
Salaries	108,159	113,912	113,912	116,990	0	116,990
Benefits	25,995	25,061	25,061	28,635	0	28,635
Computer supplies	3,164	1,500	1,500	1,500	0	1,500
Training and Development	1,615	3,000	4,061	3,250	0	3,250
Infrastructure	75,233	54,302	42,000	49,115	0	49,115
Licensing and fees	14,052	24,938	24,938	32,123	0	32,123
Lease costs	9,944	11,600	10,938	23,781	0	23,781
Travel	1,456	1,500	1,000	1,500	0	1,500
<b>Subtotal</b>	<b>239,616</b>	<b>235,813</b>	<b>223,410</b>	<b>256,893</b>	<b>0</b>	<b>256,893</b>
<b>Total</b>	<b>1,105,227</b>	<b>1,117,322</b>	<b>1,112,557</b>	<b>1,105,540</b>	<b>35,000</b>	<b>1,140,540</b>



**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

March 2015

PAGE 17

**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.

**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 annual net adjustment made for Non-union 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.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

March 2015

PAGE 18

**DEPARTMENT ADMIN COSTS (cont.)**

**REF # 23**

FINANCIAL SERVICES				
2014-2015 BUDGET	2014-2015 PROJECTED	2015-2016 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2015-2016 TOTAL BUDGET

**Finance:**

Salaries	238,467	205,900	239,511	0	239,511
Benefits	52,487	37,372	51,937	0	51,937
External audit fees	45,000	50,000	45,000	0	45,000
Training and development	4,800	2,184	6,000	0	6,000
Office expenses	5,000	10,000	7,000	0	7,000
Computer programming	20,000	25,000	10,000	0	10,000
Capital out of revenue	50,000	143,554	0	0	0
<b>Subtotal</b>	<b>415,754</b>	<b>474,010</b>	<b>359,448</b>	<b>0</b>	<b>359,448</b>

**Tax Office:**

Salaries	49,902	47,429	51,099	0	51,099
Benefits	12,975	11,595	13,681	0	13,681
Telephone	4,000	3,994	4,000	0	4,000
Office expense	8,000	8,000	8,000	0	8,000
Postage	28,000	28,870	30,000	0	30,000
Training and development	1,000	75	1,000	0	1,000
Tax billings	11,000	10,000	10,000	0	10,000
Tax sale costs	500	400	500	0	500
Collection costs	100	-275	100	0	100
Tax exemptions	112,000	132,174	135,000	0	135,000
Tax adjustments	0	150	0	0	0
Reduced taxes - Debert Park	10,000	39,081	36,878	0	36,878
<b>Subtotal</b>	<b>237,477</b>	<b>281,493</b>	<b>290,258</b>	<b>0</b>	<b>290,258</b>

<b>Total</b>	<b>653,231</b>	<b>755,503</b>	<b>649,705</b>	<b>0</b>	<b>649,705</b>
--------------	----------------	----------------	----------------	----------	----------------

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2014-2015 OPERATING BUDGET

March 2015

PAGE 19

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, Finance Officer, Financial Assistant and Accounts Payable/Payroll Clerk.

**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.  
The project will be implemented during fiscal 2015/2016.

**Computer Programming:** Maintenance of current software and conversion of data for new software.

**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. Increase based on CPI increments to income and exemption amounts.

**Reduced Taxes - Debert Park:** Reflects property taxes properties in Debert Park that have not been transferred to the County.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

March 2015

PAGE 20

**DEPARTMENT ADMIN COSTS (cont.)**

REF # 24

**PLANNING, PUBLIC WORKS, PROPERTY INFORMATION**

2014-2015 BUDGET	2014-2015 PROJECTED	2015-2016 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2015-2016 TOTAL BUDGET
---------------------	------------------------	------------------------------------	-------------------------	------------------------------

**Planning:**

Salaries	240,426	240,425	246,196	0	246,196
Benefits	50,000	60,753	62,212	0	62,212
Term employee	7,000	5,315	7,000	0	7,000
Training & development	4,500	8,300	7,500	0	7,500
Travel	7,000	4,700	7,000	0	7,000
Office expense/telephone	16,000	12,200	16,000	0	16,000
Computer supplies/programming	7,000	2,200	3,000	0	3,000
Advertisements	5,500	3,800	5,500	0	5,500
Miscellaneous	4,000	4,700	4,000	0	4,000
<b>Subtotal</b>	<b>341,426</b>	<b>342,393</b>	<b>358,408</b>	<b>0</b>	<b>358,408</b>

**Public Works:**

Salaries	213,720	215,000	219,088	0	219,088
Term employee	0	0	0	0	0
Benefits	51,293	52,000	52,384	0	52,384
Office supplies	2,500	2,200	2,500	0	2,500
Miscellaneous	1,000	1,000	1,000	0	1,000
Lower Truro water	1,500	1,500	5,000	0	5,000
Newspaper ads	1,500	1,500	1,500	0	1,500
Training & development	13,000	7,750	15,250	0	15,250
Consultant's fees	25,000	15,000	15,000	0	15,000
Travel	3,000	1,200	2,000	0	2,000
Telephone	6,300	6,100	6,300	0	6,300
Memberships and dues	3,000	3,000	3,000	0	3,000
Map expense/Computer costs	6,500	2,000	6,000	0	6,000
Storm water management	30,000	15,000	40,000	0	40,000
Flood Committee	1,200	1,000	1,000	0	1,000
<b>Subtotal</b>	<b>359,513</b>	<b>324,250</b>	<b>370,021</b>	<b>0</b>	<b>370,021</b>

**Property Info:**

Salaries	150,543	140,021	153,944	0	153,944
Benefits	35,181	34,088	34,522	0	34,522
Computer supplies/programming	20,865	18,333	20,613	0	20,613
Telephone	2,600	2,668	2,600	0	2,600
Training & development	4,800	1,500	4,800	0	4,800
Travel	3,600	2,610	3,600	0	3,600
Miscellaneous	1,000	0	1,000	0	1,000
<b>Subtotal</b>	<b>218,589</b>	<b>199,219</b>	<b>221,079</b>	<b>0</b>	<b>221,079</b>

<b>Total</b>	<b>919,528</b>	<b>865,862</b>	<b>949,507</b>	<b>0</b>	<b>949,507</b>
--------------	----------------	----------------	----------------	----------	----------------

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2014-2015 OPERATING BUDGET

March 2015

PAGE 21

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.

**Storm water Management:** For implementation & continuation of a demonstration storm water management plan. Current year project was Debert Administration Building Parking lot and porous pavement.

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

For 2015/16:

10% 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

10% to Debert Park

5% to Roads

5% to Sidewalks

**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.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

March 2015

PAGE 22

**DEPARTMENT ADMIN COSTS (cont.)**

REF # 25

BY-LAW ENFORCEMENT				
2014-2015 BUDGET	2014-2015 PROJECTED	2015-2016 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2015-2016 TOTAL BUDGET
232,559	233,015	238,485	0	238,485
55,000	55,000	57,341	0	57,341
24,560	23,060	23,560	0	23,560
5,500	4,500	5,500	0	5,500
6,300	5,710	6,300	0	6,300
9,500	8,000	9,000	0	9,000
10,500	12,119	11,000	0	11,000
(30,000)	-23,000	-30,000	0	(30,000)
<b>313,919</b>	<b>318,404</b>	<b>321,186</b>	<b>0</b>	<b>321,186</b>

**Building/Fire Inspection:**

Salaries	232,559	233,015	238,485	0	238,485
Benefits	55,000	55,000	57,341	0	57,341
Vehicle lease/fuel/Maint.	24,560	23,060	23,560	0	23,560
Training and development	5,500	4,500	5,500	0	5,500
Office supplies/insurance	6,300	5,710	6,300	0	6,300
Travel	9,500	8,000	9,000	0	9,000
Computer/Miscellaneous	10,500	12,119	11,000	0	11,000
Building permit fees	(30,000)	-23,000	-30,000	0	(30,000)
<b>Subtotal</b>	<b>313,919</b>	<b>318,404</b>	<b>321,186</b>	<b>0</b>	<b>321,186</b>

**Development Office:**

Salaries	114,112	114,212	116,954	0	116,954
Benefits	24,386	17,907	18,336	0	18,336
Office expense	1,000	1,125	1,000	0	1,000
Travel	1,000	1,494	1,300	0	1,300
Mapping	0	0	0	0	0
Training and development/Misc.	4,600	2,600	4,600	0	4,600
Subdivision/development fees	(4,450)	(3,800)	(4,400)	0	(4,400)
<b>Subtotal</b>	<b>140,648</b>	<b>133,538</b>	<b>137,790</b>	<b>0</b>	<b>137,790</b>

**Dog Control:**

Salaries	74,300	71,923	76,785	0	76,785
Benefits	15,000	12,311	12,606	0	12,606
Pound costs	15,000	15,000	15,000	0	15,000
Vehicle expense	14,800	13,000	13,800	0	13,800
Commission on dog tag sales	4,000	4,000	4,000	0	4,000
Other	15,100	14,100	15,100	5,000	20,100
<b>Subtotal</b>	<b>138,200</b>	<b>130,334</b>	<b>137,291</b>	<b>5,000</b>	<b>142,291</b>

**Less:**

Dog tag sales	(19,000)	(19,000)	(19,000)	0	(19,000)
Dog control - Town of Truro	(53,680)	(53,680)	(54,219)	0	(54,219)
Dog pound fees	(1,000)	(1,224)	(1,224)	0	(1,224)
<b>Subtotal</b>	<b>(73,680)</b>	<b>(73,904)</b>	<b>(74,443)</b>	<b>0</b>	<b>(74,443)</b>

<b>Total</b>	<b>519,087</b>	<b>508,372</b>	<b>521,825</b>	<b>5,000</b>	<b>526,825</b>
--------------	----------------	----------------	----------------	--------------	----------------

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2014-2015 OPERATING BUDGET

March 2015

PAGE 23

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, insurance, and a feline population control pilot program.

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

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

**March 2015**

**PAGE 24**

**DEPARTMENT ADMIN. COSTS (cont.)**

**REF # 26**

**RECREATION SERVICES**

	<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
Salaries	179,998	179,998	223,566	0	223,566
Part-time salaries	41,013	38,000	11,000	0	11,000
Benefits	52,923	52,923	65,860	0	65,860
Telephone	5,800	5,800	6,200	0	6,200
Office supplies	3,500	3,000	3,000	0	3,000
Advertising	4,300	4,300	4,500	0	4,500
Membership fees	1,400	1,400	1,400	0	1,400
Training and development	3,700	1,800	3,600	0	3,600
Travel	4,300	4,300	4,500	0	4,500
Magazines and miscellaneous	500	339	500	0	500
Volunteer reception	2,200	2,811	2,600	0	2,600
Recreation workshops	2,000	1,200	2,000	0	2,000
Education and promotions	13,000	12,000	13,000	0	13,000
Mayor's Challenge	10,000	10,000	10,000	0	10,000
Active Communities Program	10,000	10,000	44,000	0	44,000
Active Transportation	23,000	46,272	23,000	0	23,000
Art Purchase program	2,300	2,414	2,300	0	2,300
Summer Day Camps	16,000	19,166	23,000	0	23,000
Provincial funding	-25,000	-103,954	-62,000	0	-62,000
<b>Total</b>	<b>350,934</b>	<b>291,769</b>	<b>382,026</b>	<b>0</b>	<b>382,026</b>



## MUNICIPALITY OF THE COUNTY OF COLCHESTER

## 2014-2015 OPERATING BUDGET

March 2015

PAGE 25

## 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, Full time Recreation Assistant to assist staff in the MPAL (Municipal Physically Active Leadership) program. Casual staff during busy times

**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, Truro Daily News, the Shoreline, and the Light.

**Education & Promotions:** Fundy Connect (online), promotion of events throughout the year, trail maps, trail signage, update park plan and 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 and support for non profits.

**Mayor's Challenge:** Costs are net of recoveries for Babes on Blades, 4 on 4 Women's Hockey, in Salmon River and Brookfield Cobequid Trail Run, Mayor's Challenge Curling Event, June "Recreation Month" activities, "Take the Roof off of Winter!", treasure chest equipment and 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 and Stewiacke. As well, we have fitness programs with SCA, Economy, Tatamagouche, as well as implementing Physical Activity Plans in other areas. The plan for the upcoming fiscal year is to continue the Thrive program for access to facilities for schools and continue to increase programs and youth programs. 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 third 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, AT Social Marketing phase 2 with implementation.

**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 the Province in the amount of \$25,000 for salaries. Thrive grant for access to schools (\$20,000) and grant for the after school program from Bible Hill (\$9,000), After the Bell funding (\$5,000) and Federal funding for summer students (\$3,000).

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

March 2015

PAGE 26

**DEPARTMENT ADMIN. COSTS (cont.)**

**REF # 27**

**Courthouse:**

<b>FACILITY COSTS</b>					
	<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
Salaries	71,801	69,203	74,339	0	74,339
Benefits	17,950	20,000	22,783	0	22,783
Electricity	29,459	28,500	28,500	0	28,500
Furnace oil	41,424	51,243	44,965	0	44,965
Water	1,900	2,000	2,000	0	2,000
Maintenance and supplies	50,000	40,000	49,720	0	49,720
Insurance	8,000	7,584	8,000	0	8,000
Telephone	4,700	4,500	4,700	0	4,700
Miscellaneous	750	0	0	0	0
Capital out of revenue	0	0	0	0	0
<b>Subtotal</b>	<b>225,983</b>	<b>223,030</b>	<b>235,007</b>	<b>0</b>	<b>235,007</b>
PNS Rental	(85,333)	(88,000)	(88,020)	0	(88,020)
<b>Total</b>	<b>140,650</b>	<b>135,030</b>	<b>146,987</b>	<b>0</b>	<b>146,987</b>

**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.

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

**REF #28**

<b>COUNTY PROPERTIES</b>					
	<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
Electricity	6,500	4,450	4,450	0	4,450
Maintenance and Operations	8,000	16,000	2,000	0	2,000
Insurance	500	500	500	0	500
Miscellaneous	5,000	1,500	0	0	0
Newspaper Ads	-	0	0	0	0
Transfer to Salmon River School Reserve	12,000	4,550	0	0	0
<b>Subtotal</b>	<b>32,000</b>	<b>27,000</b>	<b>6,950</b>	<b>0</b>	<b>6,950</b>
Salmon River School Rental	-18,000	-27,000	0	0	0
<b>Total</b>	<b>14,000</b>	<b>0</b>	<b>6,950</b>	<b>0</b>	<b>6,950</b>

Budget set up for the former Salmon River Elementary School, owned by the County. Rental to the RCMP ceased December 2014. When rental revenue was generated Council had directed that a nominal amount be setup as the budget and excess be transferred to a reserve for potential future demolition. Current Maintenance budget assumes 12 months under current conditions.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

March 2015

PAGE 27

**DEPARTMENT ADMIN. COSTS (cont.)**  
**REF # 29**

TAX EXEMPTION- BYLAW					
	2014-2015 BUDGET	2014-2015 PROJECTED	2015-2016 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2015-2016 TOTAL BUDGET
Non-Profit	205,009	212,920	210,748	0	210,748
Water utilities	27,738	27,738	27,758	0	27,758
Registered charities	89,608	82,506	87,350	0	87,350
<b>Total</b>	<b>322,355</b>	<b>323,164</b>	<b>325,856</b>	<b>0</b>	<b>325,856</b>

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

**REF # 30**

OTHER FISCAL CHARGES					
	2014-2015 BUDGET	2014-2015 PROJECTED	2015-2016 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2015-2016 TOTAL BUDGET
Courthouse capital	10,000	15,000	0	0	0
Employee benefits pension	25,000	25,000	25,000	0	25,000
Tax appeal allowance	75,000	72,468	75,000	0	75,000
Unresolved assessment appeals	0	0	0	0	0
Uncollectible taxes	10,000	6,000	10,000	0	10,000
<b>Total</b>	<b>120,000</b>	<b>118,468</b>	<b>110,000</b>	<b>0</b>	<b>110,000</b>

**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 Public Sector Accounting Standards. The latest actuarial valuation (2013), resulted in a pension shortfall of \$33,701. This compares to a shortfall of \$475,227 on the 2010 actuarial report. The actuarial reports assume a plan return of 5.75%. Recently our Actuary has advised the three year average annual return for the plan is 10.16%. Based on the returns and current plan performance, staff are budgeting a nominal amount for employee pension expenses.

**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 2014/15.

**Unresolved Assessment Appeals:** This item reflects tax appeals that remain unsettled from previous years and is based on information from 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 2015/16.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

March 2015

PAGE 28

REF # 31

**CENTRAL DISPATCH/EMERGENCY MANAGEMENT**

	<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
<b>Central Dispatch:</b>					
Answering Service	90,031	90,031	92,731	0	92,731
Telephone	25,500	24,000	25,500	0	25,500
Electricity	1,000	1,000	1,000	0	1,000
Radio/Signalling/Repairs	5,250	3,450	7,250	0	7,250
<b>Subtotal</b>	<b>121,781</b>	<b>118,481</b>	<b>126,481</b>	<b>0</b>	<b>126,481</b>

**Other Costs:**

Colchester Search and Rescue	23,483	53,116	23,483	0	23,483
Radio License Fees	15,000	23,668	15,000	0	15,000
Operating Grant - Vol Fire Depts	45,240	45,211	45,240	0	45,240
Base Level of Service	0	0	15,000	0	15,000
Special Hazards Response Unit	45,000	26,000	45,000	0	45,000
SHRU - Capital out of Revenue	0	0	0	50,000	50,000
EMO	40,253	40,000	38,708	0	38,708
EOC Building Maintenance	5,000	2,109	5,000	0	5,000
<b>Subtotal</b>	<b>173,976</b>	<b>190,104</b>	<b>187,431</b>	<b>50,000</b>	<b>237,431</b>
EMO cost sharing recovery	(10,521)	(10,000)	(8,250)	0	(8,250)
<b>Subtotal -Net</b>	<b>163,455</b>	<b>180,104</b>	<b>179,181</b>	<b>50,000</b>	<b>229,181</b>

**Fire Services Liaison:**

Salaries	0	22,082	20,166	0	20,166
Employee Benefits	0	6,218	5,062	0	5,062
Telephone	1,200	200	200	0	200
Office Supplies/Misc	1,500	104	1,500	0	1,500
Training & Development	2,000	636	2,000	0	2,000
Travel Expenses	2,000	313	2,000	0	2,000
<b>Subtotal</b>	<b>6,700</b>	<b>29,553</b>	<b>30,928</b>	<b>0</b>	<b>30,928</b>

<b>Total</b>	<b>291,936</b>	<b>328,138</b>	<b>336,590</b>	<b>50,000</b>	<b>386,590</b>
--------------	----------------	----------------	----------------	---------------	----------------

**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 2015/2016, 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 2014/15 were: Economy Fire \$20,473 and Five Islands Fire \$24,739.

**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.

**SHRU Capital out of Revenue:**

An additional \$50,000 was set up for SHRU capital out of Revenue. The purpose of this line item is to assist with the replacement of SHRU fleet.

**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 Liaison:** This position is covered by 40% 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.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

March 2015

PAGE 30

**PROTECTIVE SERVICES (continued):**

**REF # 32**

<b>FLOOD ADVISORY PROGRAM</b>				
<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
100,000	150,000	150,000	0	150,000

Flood Advisory Program

Based on Flood Advisory Committee input for the main program, council will receive an annual report recommending program expenditures. The Committee seeks an additional \$50,000 for small flood remediation in 2015/16.

**REF # 33**

<b>UNSIGHTLY PREMISES</b>				
<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
1,000	16,292	5,000	0	5,000

Unsightly premises

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.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

March 2015

PAGE 31

**REF # 34  
TRANSPORTATION SERVICES**

<b>ROAD TRANSPORTATION</b>				
<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>

<b>Internal:</b>						
	Salaries	57,960	58,000	86,867	0	86,867
	Benefits	12,172	12,500	19,212	0	19,212
	Maintenance & Operations - winter	65,000	65,000	68,000	0	68,000
	Maintenance & Operations - summer	28,000	28,000	30,000	0	30,000
	Ditching	10,000	500	5,000	0	5,000
	Fuel	16,000	16,000	18,000	0	18,000
	Insurance/Telephone/Misc.	8,000	7,500	7,500	0	7,500
	Vehicle maintenance	16,000	16,000	16,000	0	16,000
	Street repaving reserve	100,000	100,000	150,000	0	150,000
	Minor street improvements	55,000	35,000	50,000	0	50,000
	Vehicle reserve allocation	33,350	33,350	40,250	0	40,250
	Capital equipment	17,000	14,000	11,000	0	11,000
	<b>Subtotal</b>	<b>418,482</b>	<b>385,850</b>	<b>501,828</b>	<b>0</b>	<b>501,828</b>
<b>External:</b>						
	PNS transport fee	529,001	530,000	540,000	0	540,000
<b>Frontage:</b>						
	Street Paving	32,897	32,897	29,791	0	29,791
	<b>Total</b>	<b>980,379</b>	<b>948,747</b>	<b>1,071,619</b>	<b>0</b>	<b>1,071,619</b>

**REF # 35**

<b>STREET LIGHTING</b>						
<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>		
	Street lighting	3,700	4,000	4,000	0	4,000

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2014-2015 OPERATING BUDGET

March 2015

PAGE 32

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 9.5 km 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, 2014 was \$433,432.

**Minor Street Improvements:** For small repaving projects.

In 2015/16, a crack sealing program will be initiated.

**Capital Equipment:** The 2015/16 budget reflects the purchase of 4 trial vehicle GPS units.

**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 2015/16, the transportation fee is estimated at 2.0% for CPI (Consumer Price Index), or \$5,089 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.



**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

March 2015

PAGE 33

REF # 36

<b>SEWAGE TREATMENT - CENTRAL COLCHESTER</b>					
	<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
Salaries	283,879	298,000	283,940	0	283,940
Benefits	63,452	63,452	56,449	0	56,449
Maintenance	127,000	132,000	219,000	0	219,000
Lab supplies/testing	23,200	18,500	23,500	0	23,500
Electricity	690,730	690,730	725,266	0	725,266
Telephone	9,000	9,000	9,000	0	9,000
Office supplies	1,500	1,500	1,800	0	1,800
Chemicals	45,000	80,500	100,500	0	100,500
Sludge disposal/trucking	480,000	480,000	490,000	0	490,000
Vehicles/gas	12,400	13,900	16,500	0	16,500
Training and development	12,600	12,600	13,500	0	13,500
Public education	5,000	5,000	5,000	0	5,000
Insurance	27,000	30,616	31,000	0	31,000
Miscellaneous	4,500	4,500	7,500	0	7,500
Consulting	10,000	1,000	10,000	0	10,000
Vehicle Reserve Allocation	11,250	11,250	7,967	0	7,967
Capital Out of Revenue	15,000	54,143	40,000	0	40,000
<b>Subtotal</b>	<b>1,821,511</b>	<b>1,906,691</b>	<b>2,040,922</b>	<b>0</b>	<b>2,040,922</b>
Town of Truro Recovery	910,755	953,346	1,020,461	0	1,020,461
<b>Total</b>	<b>910,755</b>	<b>953,346</b>	<b>1,020,461</b>	<b>0</b>	<b>1,020,461</b>

<b>FINANCING - INTEREST CHARGES</b>					
Sewer Trunk Line Debt: I	0	0	0	0	0
WWTF Debt (1) I	23,623	27,197	16,408	0	16,408
WWTF Debt (2) I	18,436	21,508	14,438	0	14,438
WWTF Debt(4) I	104,262	48,732	96,458	0	96,458
<b>Subtotal</b>	<b>146,321</b>	<b>97,437</b>	<b>127,304</b>	<b>0</b>	<b>127,304</b>
Less:					
Town of Truro- WWTF (1) I	11,811	13,598	8,204	0	8,204
Town of Truro- WWTF (2) I	10,894	12,709	8,531	0	8,531
Town of Truro - WWTF (4) I	104,262	48,732	96,458	0	96,458
<b>Recoveries subtotal</b>	<b>126,967</b>	<b>75,040</b>	<b>113,193</b>	<b>0</b>	<b>113,193</b>
<b>Financing - net</b>	<b>19,354</b>	<b>22,397</b>	<b>14,110</b>	<b>0</b>	<b>14,110</b>
<b>Total</b>	<b>930,109</b>	<b>975,743</b>	<b>1,034,571</b>	<b>0</b>	<b>1,034,571</b>

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

**March 2015**

**Page 34**

**REF # 37**

<b>SEWAGE TREATMENT-MARSHLAND DRIVE LIFT STATION/TRUNKLINE</b>					
	<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
Salaries	19,443	19,443	26,599	0	26,599
Benefits	3,889	3,889	5,091	0	5,091
Maintenance	15,000	15,000	15,700	0	15,700
Electricity	34,500	34,500	36,225	0	36,225
Telephone	800	800	800	0	800
Office Supplies	150	100	100	0	100
Public Education	500	500	500	0	500
Vehicle/Gas	900	1,900	1,900	0	900
Insurance	1,900	1,812	1,900	0	1,900
Capital out of revenue	5,000	5,000	15,000	0	15,000
Miscellaneous	300	800	800	0	800
<b>Subtotal</b>	<b>82,381</b>	<b>83,744</b>	<b>104,615</b>	<b>0</b>	<b>104,615</b>
Less: Town of Truro recovery	41,191	41,872	52,308	0	52,308
<b>Total</b>	<b>41,191</b>	<b>41,872</b>	<b>52,308</b>	<b>0</b>	<b>52,308</b>

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2014-2015 OPERATING BUDGET

March 2015

Page 35

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%), 2 Process Technicians (60%), 4 Plant Maintenance Workers (40%), Custodial Maintenance Worker (30%), Wastewater Treatment Maintenance Supervisor (40%), and one summer student. Allowance for overtime and call backs. Also includes Director of Public Works salary (10%).

**Maintenance:** Budget reflects basic ongoing maintenance of the headworks, the treatment facility, and the bio solids building. 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 4 vehicles.

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

**Capital Out Of Revenue:** Includes a \$5,000 tree planting program, and \$35,000 to improve the power factor on the main plant supply to result in energy savings at a 2.4 year payback.

**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%), 4 Plant Maintenance Workers (10%), and Custodial worker (2%).

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

**Capital out of Revenue:** \$15,000 for heat pump.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

March 2015

Page 36

REF # 38

	<b>SEWAGE TREATMENT - LIFT STATIONS</b>				<b>2015-2016 TOTAL BUDGET</b>
	<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	
Salaries	46,352	46,352	69,623	0	69,623
Benefits	9,734	9,300	14,160	0	14,160
Electricity	45,000	45,000	47,250	0	47,250
Maintenance	56,000	45,100	47,700	0	47,700
Lab tests/supplies	2,200	400	400	0	400
Insurance	3,000	2,580	2,760	0	2,760
Telephone	625	625	625	0	625
Safety clothing and equipment	500	1,000	1,000	0	1,000
Training and development	2,000	1,600	2,000	0	2,000
Travel	300	250	300	0	300
Vehicle/gas	10,500	5,500	10,000	0	10,000
Capital out of revenue	30,000	2,000	0	0	0
Vehicle reserve allocation	6,188	6,188	12,425	0	12,425
<b>Total</b>	<b>212,399</b>	<b>165,895</b>	<b>208,243</b>	<b>0</b>	<b>208,243</b>

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 4 Plant Maintenance Workers (18%), Public Works Director (4%).

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

**Capital out of Revenue:**  
No expected capital out of revenue projects for the 2015/2016 fiscal year.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

March 2015

Page 37

REF # 39

<b>SEWAGE TREATMENT PLANT- BROOKFIELD</b>					
	<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
Salaries	46,352	46,352	50,146	0	50,146
Benefits	10,198	10,198	11,032	0	11,032
Maintenance	23,000	13,300	21,300	0	21,300
Lab testing/supplies	4,100	3,400	4,100	0	4,100
Sludge disposal/transport	7,400	6,900	7,400	0	7,400
Electricity	31,000	30,000	32,550	0	32,550
Telephone	2,500	1,700	2,000	0	2,000
Office supplies	200	200	200	0	200
Training and development	1,000	1,000	1,000	0	1,000
Public education	500	500	500	0	500
Travel	200	300	300	0	300
Vehicle/gas	700	750	1,300	0	1,300
Insurance	800	713	800	0	800
Miscellaneous	700	300	1,200	0	1,200
Capital out of revenue	12,000	0	12,000	0	12,000
Vehicle reserve allocation	2,813	2,813	2,550	0	2,550
<b>Total</b>	<b>143,463</b>	<b>118,426</b>	<b>148,378</b>	<b>0</b>	<b>148,378</b>

**Salaries:** Director of Public Works (4%), Wastewater Treatment Manager (5%), Wastewater Treatment Maintenance Supervisor (10%), 4 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.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER  
2014-2015 OPERATING BUDGET**

March 2015

Page 38

REF # 40

<b>SEWAGE TREATMENT PLANT- GREAT VILLAGE</b>					
	<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
Salaries	46,352	46,352	50,146	0	50,146
Benefits	10,198	3,029	11,032	0	11,032
Maintenance	17,000	12,000	17,700	0	17,700
Lab testing/supplies	4,100	2,750	4,100	0	4,100
Sludge disposal/transport	4,000	4,500	4,500	0	4,500
Electricity	9,450	9,450	9,922	0	9,922
Telephone	2,600	2,600	2,600	0	2,600
Office supplies	200	200	200	0	200
Training and development	1,000	600	1,000	0	1,000
Public education	500	0	500	0	500
Travel	300	250	300	0	300
Vehicles/gas	800	850	1,700	0	1,700
Insurance	1,500	1,512	1,600	0	1,600
Miscellaneous	700	360	1,200	0	1,200
Capital out of revenue	1,500	1,200	7,500	0	7,500
Vehicle reserve allocation	2,813	2,813	2,550	0	2,550
<b>Total</b>	<b>103,013</b>	<b>88,466</b>	<b>116,550</b>	<b>0</b>	<b>116,550</b>

**Salaries:** Director of Public Works (4%), Wastewater Treatment Manager (5%), Wastewater Treatment Maintenance Supervisor (10%), 4 Plant Maintenance Workers (8%), Custodial Maintenance Worker (5%) and 3 process Technicians (10%).

**Capital out of Revenue:** Money to complete a structural assessment on the steel tanks at the facility and to assess the condition of the roof.

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

**MUNICIPALITY OF THE COUNTY OF COLCHESTER  
2014-2015 OPERATING BUDGET**

March 2015

Page 39

REF # 41

	<b>SEWAGE TREATMENT PLANT - TATAMAGOUCHE</b>				
	<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
Salaries	46,352	46,352	50,146	0	50,146
Benefits	10,198	4,000	11,032	0	11,032
Maintenance	17,000	15,000	17,700	0	17,700
Lab testing/supplies	4,100	3,150	4,200	0	4,200
Sludge disposal/transport	10,200	10,000	12,500	0	12,500
Electricity	20,000	20,000	21,000	0	21,000
Telephone	2,100	2,100	2,100	0	2,100
Office supplies	150	150	150	0	150
Training and development	1,000	750	1,000	0	1,000
Public education	500	0	500	0	500
Travel	500	400	500	0	500
Vehicles/gas	1,200	950	2,100	0	2,100
Insurance	4,000	3,775	4,000	0	4,000
Miscellaneous	800	460	1,300	0	1,300
Capital out of revenue	7,500	5,000	10,000	0	10,000
Vehicle reserve allocation	2,813	2,813	2,550	0	2,550
<b>Total</b>	<b>128,413</b>	<b>114,900</b>	<b>140,778</b>	<b>0</b>	<b>140,778</b>

**Salaries:** Director of Public Works (4%), Wastewater Treatment Manager (5%), Wastewater Treatment Maintenance Supervisor (10%), 4 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:** Repairs to roof, soffits and siding.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER  
2014-2015 OPERATING BUDGET**

March 2015

Page 40

REF #42

<b>SEWAGE TREATMENT PLANT - DEBERT</b>					
	<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
Salaries	46,352	46,352	50,146	0	50,146
Benefits	10,198	4,000	11,032	0	11,032
Maintenance	18,000	15,000	18,400	0	18,400
Lab testing/supplies	4,100	3,450	4,100	0	4,100
Sludge disposal/transport	8,000	7,600	10,200	0	10,200
Electricity	22,900	21,000	23,000	0	23,000
Telephone	1,600	1,200	2,100	0	2,100
Office supplies	200	100	150	0	150
Training and development	1,000	600	1,000	0	1,000
Public education	500	0	500	0	500
Travel	300	100	300	0	300
Vehicles/gas	800	713	1,800	0	1,800
Insurance	2,000	1,589	2,000	0	2,000
Miscellaneous	550	400	950	0	950
Capital out of revenue	10,500	5,000	10,500	0	10,500
Vehicle reserve allocation	2,813	2,813	2,550	0	2,550
<b>Subtotal</b>	<b>129,813</b>	<b>109,917</b>	<b>138,728</b>	<b>0</b>	<b>138,728</b>
AIS recovery Total	0	20,000	20,000	0	20,000
<b>Total</b>	<b>129,813</b>	<b>89,917</b>	<b>118,728</b>	<b>0</b>	<b>118,728</b>

**Salaries:** Director of Public Works (4%), Wastewater Treatment Manager (5%), Wastewater Treatment Maintenance Supervisor (10%), 4 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:** Install Raw Water Sampler.

**AIS Recovery:** Discharge of wastewater into Debert Sewer System.



**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

March 2015

Page 41

REF #43

<b>PUBLIC WORKS BUILDING</b>					
	<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
Maintenance	12,000	13,000	14,000	0	14,000
Electricity	10,000	10,000	10,000	0	10,000
Telephone/Internet	1,600	1,700	1,800	0	1,800
Office supplies	1,000	1,000	1,000	0	1,000
Insurance	6,000	6,300	6,300	0	6,300
Miscellaneous	1,000	1,000	1,000	0	1,000
Capital out of revenue	0	0	0	0	0
Vehicle reserve allocation	3,086	3,086	4,400	0	4,400
Shop equipment/tools	2,500	2,500	4,000	0	4,000
<b>Subtotal</b>	<b>37,186</b>	<b>38,586</b>	<b>42,500</b>	<b>0</b>	<b>42,500</b>
Less:					
Allocation to sewage collection	18,593	19,293	21,250	0	21,250
<b>Total - Net</b>	<b>18,593</b>	<b>19,293</b>	<b>21,250</b>	<b>0</b>	<b>21,250</b>

**Telephones:** For high speed internet connection.

Costs are split 50% with Sewage Collection.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

March 2015

Page 42

**SOLID WASTE :**  
REF # 44

RESIDUAL DISPOSAL				
2014-2015 BUDGET	2014-2015 PROJECTED	2015-2016 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2015-2016 TOTAL BUDGET

**REGIONAL BALEFILL FACILITY:**

Salaries	566,877	615,303	620,677	3,817	624,494
Benefits	124,713	140,300	135,683	878	136,561
Electricity	80,000	79,433	80,000	0	80,000
Heating	60,000	55,727	60,000	0	60,000
Baler maintenance & operations	79,205	77,862	133,213	0	133,213
Operations maintenance	110,000	109,427	110,000	0	110,000
Baling wire	50,000	54,594	50,000	0	50,000
Sampling	40,000	48,331	40,000	0	40,000
Leachate disposal	12,000	14,603	15,000	0	15,000
C&D waste processing	100,000	98,000	50,000	0	50,000
Site maintenance	15,000	0	15,000	0	15,000
Insurance	60,000	58,139	60,000	0	60,000
Telephone	9,000	8,510	9,000	0	9,000
Vehicles/Equip. maintenance	100,000	59,393	100,000	0	100,000
Fuels	45,527	79,241	70,000	0	70,000
Truck lease/rentals	10,000	307	10,000	0	10,000
Office expenses	5,000	4,360	5,000	0	5,000
Safety clothing	10,000	10,496	10,000	0	10,000
Training and development	11,300	6,369	11,300	0	11,300
Chemicals	500	0	500	0	500
Miscellaneous	9,500	7,669	9,500	0	9,500
Waste disposal consulting	5,000	34,405	5,000	0	5,000
Capital out of revenue	51,135	200,967	17,086	0	17,086
Equipment replacement reserve	102,000	102,144	103,200	0	103,200
Closure liability	60,000	50,000	60,000	0	60,000
Liner replacement reserve	170,000	170,240	172,000	0	172,000
Balefill capital reserve	102,000	102,144	103,200	0	103,200
Electricity-leachate treatment plant	12,000	1,380	12,000	0	12,000
Maintenance-leachate treatment plant	25,000	29,510	25,000	0	25,000
Transfer to WMMP-leachate	153,000	153,216	154,800	0	154,800
<b>Subtotal</b>	<b>2,178,757</b>	<b>2,372,069</b>	<b>2,247,159</b>	<b>4,695</b>	<b>2,251,854</b>

Tipping fees revenue	2,178,757	2,259,869	2,247,159	4,695	2,251,854
----------------------	-----------	-----------	-----------	-------	-----------

<b>Subtotal -Net</b>	<b>0</b>	<b>112,200</b>	<b>0</b>	<b>0</b>	<b>0</b>
----------------------	----------	----------------	----------	----------	----------

**CLOSED SITES:**

County Sites subtotal	12,900	10,209	11,600	-	11,600
-----------------------	--------	--------	--------	---	--------

**Financing- Interest Charges**

Landfill site gross debt	21,220	19,700	4,560	0	4,560
--------------------------	--------	--------	-------	---	-------

Less:

Truro, Stewiacke-Landfill recovery	7,003	5,595	1,275	0	1,275
------------------------------------	-------	-------	-------	---	-------

<b>Debt- Net</b>	<b>14,217</b>	<b>14,105</b>	<b>3,285</b>	<b>0</b>	<b>3,285</b>
------------------	---------------	---------------	--------------	----------	--------------

<b>Total</b>	<b>27,117</b>	<b>136,514</b>	<b>14,885</b>	<b>0</b>	<b>14,885</b>
--------------	---------------	----------------	---------------	----------	---------------

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2014-2015 OPERATING BUDGET

March 2015

Page 43

SOLID WASTE :  
REF #44

RESIDUAL DISPOSAL (continued)

**Regional Bale fill Facility-**

Salaries are for 11.1 permanent positions (Director of Solid Waste, Balefill Site Supervisor, equipment mechanic, baler operator, scale house operator, 4 mobile equipment operators, 1 utility worker, .6 scale house/utility worker and .8 cleaner). Other Staff Salaries are for casual coverage and a litter picker. Administration Staff is shared 40% with the Materials Recovery Facility.

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

**Operations Maintenance:** To reflect continuing regular maintenance and operations.

**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 transport from the tip floor area to the cell, and transport to a manhole during pump/line maint. or breakdowns.

**C & D Waste Processing:** Expense for wood processing.

**Site Maintenance:** Includes any contracted out site work for the C&D site, Leachate Plant or Balefill Facility.

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

**Safety Clothing:** A large portion of this cost is for approved safety masks. Also includes gloves, coveralls, workboots, safety glasses, etc.

**Waste Disposal Consulting:** A nominal budget amount is included for 2015/16 as part of the Waste Management Master Plan. 2014/15 is higher due to a feasibility study which was conducted.

**Capital Equipment From Revenue:** Budget reflects purchase of new capital equipment.

**Equipment Reserve:** For 2015/16, estimate of 17,200 bales at \$6 per bale.

**Closure Liability:** For 2015/16, \$1 per tonne received.

**Liner Replacement Reserve:** For 2015/16, estimate of 17,200 bales at \$10 per bale.

**Balefill Capital Reserve:** For 2015/16, estimate of 17,200 bales at \$6.00 per bale.

**Maintenance - Leachate Treatment Plant:** For leachate plant maintenance including equipment (pump, blower, building, etc.), line flushing and force main access road maintenance at the balefill site.

**Transfer to WMMP - Leachate:** For 2015/16, estimate of 17,200 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 \$112 per tonne.

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

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

March 2015

Page 44

**SOLID WASTE :**

REF # 45

WASTE DIVERSION				
2014-2015 BUDGET	2014-2015 PROJECTED	2015-2016 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2015-2016 TOTAL BUDGET

**Administrative Costs:**

Salaries	183,897	171,888	187,965	27,642	215,607
Benefits	44,135	41,493	38,260	10,780	49,040
Administrative costs	5,900	6,380	7,900	2,000	9,900
Miscellaneous	2,000	1,945	2,000	0	2,000
Newspaper ads	3,000	3,000	3,000	0	3,000
Training and development	6,500	2,855	6,500	0	6,500
Education and promotion	30,000	25,000	30,000	0	30,000
Travel/vehicle costs	19,150	16,700	19,150	0	19,150
Transfer to Balefill Equip Reserve	5,000	5,000	5,000	0	5,000
Special programs	8,285	7,514	8,500	0	8,500
Capital out of revenue	5,000	50,000	50,000	0	50,000
<b>Subtotal</b>	<b>312,867</b>	<b>331,775</b>	<b>358,275</b>	<b>40,422</b>	<b>398,697</b>

**Shared Programs:**

Household Hazardous Waste	60,000	57,000	60,000	0	60,000
<b>Subtotal</b>	<b>372,867</b>	<b>388,775</b>	<b>418,275</b>	<b>40,422</b>	<b>458,697</b>

**Shared Recoveries:**

Estimated RRFB Credits-Region	(142,911)	(235,867)	(200,000)	0	(200,000)
Education Contract - RRFB	(34,594)	(34,555)	(34,555)	0	(34,555)
Program Funding - RRFB	(13,601)	(13,601)	(13,601)	0	(13,601)
Enforcement funding - RRFB	0	(33,333)	(33,333)	0	(33,333)
MAP Funding - RRFB	(83,800)	(63,973)	(60,000)	0	(60,000)
Other funding	0	(10,526)	(10,479)	0	(10,479)
Recoveries - Truro and Stewiacke	(41,928)	0	(10,155)	0	(10,155)
<b>Subtotal</b>	<b>(316,834)</b>	<b>(391,855)</b>	<b>(362,124)</b>	<b>0</b>	<b>(362,124)</b>

<b>Net shared after recoveries</b>	<b>56,033</b>	<b>(3,080)</b>	<b>56,151</b>	<b>40,422</b>	<b>96,573</b>
------------------------------------	---------------	----------------	---------------	---------------	---------------

<b>Non-shared programs subtotal</b>	<b>31,512</b>	<b>42,371</b>	<b>31,830</b>	<b>0</b>	<b>31,830</b>
-------------------------------------	---------------	---------------	---------------	----------	---------------

<b>Total</b>	<b>87,545</b>	<b>39,292</b>	<b>87,981</b>	<b>40,422</b>	<b>128,403</b>
--------------	---------------	---------------	---------------	---------------	----------------

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2014-2015 OPERATING BUDGET

March 2015

Page 45

**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 an addition of an Administrative Support Clerk (100%).

**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.

**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 and on the alternate year one central mobile event in Bible Hill.

**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.

**Enforcement Program Funding-RRFB:** \$100,000 received annually shared equally between East Hants & CJSMA \$33,333.33 each.

**MAP Funding - RRFB:** Used for the purpose of purchasing waste diversion containers and green carts.

**Recoveries: Truro/Stewiacke:** cost sharing of excess expenses, based on uniform assessment, when RRFB diversion credits do not cover costs.

**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 and solicitor advice.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

March 2015

Page 46

**SOLID WASTE :**  
REF # 46

<b>COMPOSTING PROGRAM</b>					
	<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
<b>Composting Program:</b>					
Salaries	139,810	91,165	139,019	0	139,019
Benefits	32,156	32,156	37,553	0	37,553
Electricity	30,000	30,000	30,000	0	30,000
Maintenance	10,000	10,200	10,000	0	10,000
Insurance/Admin expenses	31,200	30,900	31,446	0	31,446
Other	9,000	6,095	8,500	0	8,500
Training and development	3,000	3,000	3,000	0	3,000
Vehicle/Equipment expense	25,000	26,000	25,000	0	25,000
Waste disposal consulting	5,000	5,000	5,000	0	5,000
Capital out of revenue	5,000	5,000	23,000	0	23,000
<b>Subtotal</b>	<b>290,167</b>	<b>239,516</b>	<b>312,518</b>	<b>0</b>	<b>312,518</b>
<b>Less: Recoveries</b>					
Tipping Fees	(65,000)	(65,000)	(113,508)	0	(113,508)
Sales Total	(3,000)	0	(40,000)	0	(40,000)
Truro/Stewiacke	(51,169)	(51,098)	(59,784)	0	(59,784)
<b>Subtotal</b>	<b>(119,169)</b>	<b>(116,098)</b>	<b>(213,292)</b>	<b>0</b>	<b>(213,292)</b>
<b>Subtotal -net</b>	<b>170,998</b>	<b>123,418</b>	<b>99,225</b>	<b>0</b>	<b>99,225</b>
InVessel Expansion- Interest	638	0	56,000	0	56,000
<b>Total</b>	<b>171,636</b>	<b>123,418</b>	<b>155,225</b>	<b>0</b>	<b>155,225</b>

**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 was commissioned during 2014/2015.  
This should result in lowered maintenance going forward.

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

**Vehicle/Equipment Expenses:** \$13,000 is for maintenance and \$2,500 is for rentals.

**Waste Disposal Consulting:** A nominal budget amount is included in 2015/16 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**

**March 2015**

**Page 47**

**SOLID WASTE :  
REF # 47**

**Other**

<b>HOST COMMUNITY</b>				
<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
5,000	0	9,500	0	9,500

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**

**Collection Contract**

<b>RECYCLING COLLECTION</b>				
<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
450,000	483,471	475,000	0	475,000

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 reflects adjustments made to the collection schedule to reduce costs. Payment of fuel escalation clause included.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

March 2015

Page 48

**SOLID WASTE (continued):**

REF # 49

<b>MATERIALS RECOVERY FACILITY</b>				
<b>OPERATIONAL RESULTS</b>				
<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>

**Revenues**

Market sales	900,000	821,216	890,322	0	890,322
Residential tipping fees	596,200	523,877	572,165	0	572,165
Regional processing	212,500	198,500	120,000	0	120,000
Deposit/Handling revenue	352,000	324,799	330,000	0	330,000
Dairy stewardship program	32,760	71,192	40,000	0	40,000
<b>Subtotal</b>	<b>2,093,460</b>	<b>1,939,584</b>	<b>1,952,487</b>	<b>0</b>	<b>1,952,487</b>

**Expenses**

Salaries	1,199,148	1,180,214	1,249,678	11,170	1,260,848
Benefits	251,051	195,158	266,488	2,234	268,722
Electricity	59,000	55,000	59,000	0	59,000
Maintenance/Operations	95,000	110,000	100,000	0	100,000
Safety Equipment	60,000	55,000	60,000	0	60,000
Baling wire	25,000	23,737	25,000	0	25,000
Insurance	40,000	38,259	40,000	0	40,000
Telephone	5,500	5,300	5,500	0	5,500
Office supplies/other	15,000	6,500	15,000	0	15,000
Training and development	15,000	12,000	15,000	0	15,000
Travel and rentals	5,000	9,900	6,000	0	6,000
Bad debt allowance	10,000	10,000	10,000	0	10,000
Freight	30,000	42,679	49,031	0	49,031
Commercial material purchase	9,000	5,850	6,000	0	6,000
Commission fee	0	0	0	0	0
Vehicle maintenance	2,500	1,000	2,500	0	2,500
Fuel/Propane	36,000	33,000	36,000	0	36,000
Internal marketing costs	40,000	0	30,000	0	30,000
Capital out of revenue	10,000	0	0	0	0
Transfer to capital reserve	75,000	75,000	50,000	0	50,000
<b>Subtotal</b>	<b>1,982,199</b>	<b>1,858,597</b>	<b>2,025,197</b>	<b>13,404</b>	<b>2,038,601</b>

**Profit/(Loss)**

<b>111,261</b>	<b>80,987</b>	<b>-72,711</b>	<b>-13,404</b>	<b>-86,115</b>
----------------	---------------	----------------	----------------	----------------



MUNICIPALITY OF THE COUNTY OF COLCHESTER

2014-2015 OPERATING BUDGET

March 2015

Page 49

**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 \$87.5 per metric tonne, and processing is expected to be 5,990 tonnes, excluding Colchester. For commercial loads, the rates are variable, and revenue is estimated at \$38,000. Special services encompasses pre-sorting. Revenue is estimated at \$10,000 for these services.

**Regional Processing:** Colchester will only complete the glass portion of the RP, for both Northern & HRM areas.

**Deposit/Handling Revenue:** Through our non-buy-back Enviro Depot contract. Fees rec'd for deposit items received from the blue bags

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

**Expenses**

**Wages/Benefits:** The collective agreement for the Materials Recovery Facility is current. The wages have been budgeted on the Collective Agreement using the increases stated in the agreement. Also included are the three management staff and one administration staff at 60%.

**Electricity:**

**Maintenance and Operations:** Annual maintenance includes regular 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 Public Sector Accounting Principles. The estimate for the 2015/2016 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 2015**

**Page 50**

**HOSPITAL  
REF #50**

		<b>PUBLIC HEALTH FINANCING CHARGES</b>				
		<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
Colchester Regional #1 I		23,266	24,324	21,128	0	21,128
Colchester Regional #2 I		33,430	34,443	29,948	0	29,948
Colchester Regional #3 I		37,479	38,576	33,689	0	33,689
Colchester Regional #4 I		37,292	38,536	34,524	0	34,524
<b>Total</b>		<b>131,466</b>	<b>135,879</b>	<b>119,289</b>	<b>0</b>	<b>119,289</b>

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

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

March 2015

Page 51

**ENVIRONMENTAL DEVELOPMENT SERVICES**

REF # 51

		PLANNING			
	2014-2015 BUDGET	2014-2015 PROJECTED	2015-2016 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2015-2016 TOTAL BUDGET
Planning Studies	90,000	55,000	90,000	0	90,000
Debert Archaeology	50,000	130,000	50,000	0	50,000
CORDA operations	0	5,304	0	0	0
<b>Total</b>	<b>140,000</b>	<b>190,304</b>	<b>140,000</b>	<b>0</b>	<b>140,000</b>

**Planning Studies:** includes Debert Gateway Design, Perennia, Bible Hill Master Plan update, Main Street traffic study and design in partnership with TIR, and Palliser Park Master Plan.

**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 2015/2016 for the Gas Bar site, the TDL property, and Dakota Road.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

March 2015

Page 52

**ENVIRONMENTAL DEVELOPMENT SERVICES (continued)**

REF # 52

	ECONOMIC DEVELOPMENT				
	2014-2015 BUDGET	2014-2015 PROJECTED	2015-2016 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2015-2016 TOTAL BUDGET
Salaries	123,024	73,000	69,499	35,000	104,499
Benefits	29,526	6,300	16,680	0	16,680
Office expense	12,302	0	750	0	750
Miscellaneous	0	1,000	500	0	500
Training and development	0	990	2,923	0	2,923
Consultants	0	0	0	0	0
Travel	0	1,700	2,250	0	2,250
Branding initiative	0	0	0	0	0
Conferences (BREI, TIANS, Atlantic Mayors)	0	1,550	4,500	0	4,500
County-wide business networking	0	700	0	5,600	5,600
Advertising	0	1,600	5,000	0	5,000
Sale of property	0	3,600	10,000	0	10,000
<b>Total</b>	<b>164,852</b>	<b>90,440</b>	<b>112,102</b>	<b>40,600</b>	<b>152,702</b>

**Economic Development:** In 2014/15 CORDA wrapped up operations. In response to this Colchester County has begun an in-house Economic Development program which includes an Economic Development Officer.

**Salaries:** Salaries includes wages for an Economic Development Officer. Additional funding has been allocated for an Events Planner.

**Branding initiative:** This amount is based on a range of quotes from marketing agencies. In addition to the agency fee there is venue rental for public meetings.

**Conference:** The budget is based on costs on the website for the Business Retention Expansion International Conference (\$2,900). This includes registration, travel and accommodations. Also budgeted are expenses for the

**Professional development:** Professional development relates to a year of courses taken in the long distance Dalhousie Municipal Studies program. There are three courses per year at \$895 each.

**County-wide business networking:** County-wide business networking is a quarterly meeting held in 4 non-central venues for networking purposes (16 meetings in total). The cost relates to venue rentals and refreshments

**Advertising:** Advertising costs for promotion of events such as branding initiatives in various communities over a 3 week period and quarterly advertising for the County-wide Business Networking. The estimated cost for 1/4

**Travel/Meals:** Travel and meals costs for Economic Development officers travel to visit various businesses and organizations.

**Sale of property:** Expenses associated with sales and appraisals of property in Debert Park.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

March 2015

Page 53

**ENVIRONMENTAL DEVELOPMENT SERVICES (continued)**

REF # 53

		<b>DEBERT PARK</b>				
		<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
Salaries		0	46,634	48,225	0	48,225
Benefits		0	4,798	10,609	0	10,609
Electricity		0	18,000	19,000	0	19,000
Maintenance - Debert		0	40,000	100,000	0	100,000
Maintenance - Airport		0	52,000	52,000	75,000	127,000
Insurance		0	18,517	19,000	0	19,000
Office expense/miscellaneous		0	4,500	4,500	0	4,500
Consultants		0	23,500	23,500	0	23,500
Debert - CPDS/Airport management		25,000	0	0	0	0
	<b>Subtotal</b>	<b>25,000</b>	<b>207,949</b>	<b>276,834</b>	<b>75,000</b>	<b>351,834</b>
Debert leases revenue		0	183,000	183,000	0	183,000
Jet fuel revenue		0	29,000	30,000	0	30,000
	<b>Subtotal</b>	<b>0</b>	<b>212,000</b>	<b>213,000</b>	<b>0</b>	<b>213,000</b>
	<b>(Profit)/Loss</b>	<b>25,000</b>	<b>-4,051</b>	<b>63,834</b>	<b>75,000</b>	<b>138,834</b>

**Debert - CPDS/Airport:**

With the closure of CODA the Debert Airport and CPDS site operations will be managed by the County on a go forward basis. An additional \$75,000 has been allotted for runway maintenance.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

**MARCH 2014**

**Page 54**

**ENVIRONMENTAL DEVELOPMENT SERVICES (continued):**

**REF # 54**

<b>TOURISM/MARKETING</b>					
	<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
CNTA- Tourist Bureau	5,050	5,500	5,000	7,500	12,500
Tatamagouche Tourist Bureau	707	700	700	0	700
Stewiacke Tourism Committee	606	600	600	0	600
CNTA Marketing	2,020	2,000	2,000	0	2,000
<b>Total</b>	<b>8,383</b>	<b>8,800</b>	<b>8,300</b>	<b>7,500</b>	<b>15,800</b>

The County provides grants to assist tourist bureau operations in Millbrook (CNTA), Tatamagouche and Stewiacke area and also provides a marketing grant to CNTA. An additional \$7,500 has been added to the budget for Tourism initiatives.

**REF # 55**

<b>BRANCH LIBRARY</b>					
	<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
Branch Library	26,155	34,527	26,150	0	26,150

**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**

March 2015

Page 55

**RECREATION SERVICES**

REF # 56

<b>RECREATION - PARKS , RINKS, POOLS</b>				
<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>

**Parks:**

Regional parks -salaries	68,154	68,154	75,229	0	75,229
Regional parks -benefits	3,000	4,700	5,329	0	5,329
Regional parks -capital equip.	5,000	4,500	16,000	0	16,000
Nelson park -maintenance	25,000	25,000	25,000	0	25,000
Nelson park -capital	50,000	60,759	85,000	0	85,000
Stewiacke park -maintenance	26,000	26,000	25,000	0	25,000
Stewiacke park -capital	18,000	11,000	10,000	0	10,000
Broderick lane park -maintenance	14,000	15,688	16,000	0	16,000
Broderick lane park -capital	23,000	10,000	8,000	0	8,000
Municipal parks -capital	30,000	30,000	30,000	0	30,000
Municipal parks -maintenance	60,000	54,921	61,000	0	61,000
Provincial Funding	0	-93,000	-30,000	0	-30,000
<b>Subtotal</b>	<b>322,154</b>	<b>217,722</b>	<b>326,558</b>	<b>0</b>	<b>326,558</b>

**Rinks:**

West Colchester	71,000	67,640	81,500	0	81,500
North Shore	89,000	87,365	88,725	0	88,725
Don Henderson	93,500	91,882	76,200	0	76,200
<b>Subtotal</b>	<b>253,500</b>	<b>246,887</b>	<b>246,425</b>	<b>0</b>	<b>246,425</b>

**Pools:**

Scotia Pool	50,000	50,000	0	100,000	100,000
-------------	--------	--------	---	---------	---------

**Recreation Reserves:**

Transfer to the Comm. Parks Program	80,000	80,000	80,000	0	80,000
Transfer to Trail Reserve	125,000	125,000	125,000	30,000	155,000
<b>Subtotal</b>	<b>205,000</b>	<b>205,000</b>	<b>205,000</b>	<b>30,000</b>	<b>235,000</b>

**Non-Profit Organizations:**

Insurance	12,000	12,000	13,000	0	13,000
-----------	--------	--------	--------	---	--------

**Civic Centre**

Administration	360,500	450,000	500,000	0	500,000
Interest	446,012	428,128	412,454	0	412,454
Debenture recovery	-24,661	-24,946	-24,142	0	-24,142
Non capital financing	69,000	179,808	30,000	0	30,000
<b>Subtotal</b>	<b>850,851</b>	<b>1,032,990</b>	<b>918,312</b>	<b>0</b>	<b>918,312</b>

<b>Total</b>	<b>1,693,505</b>	<b>1,764,599</b>	<b>1,709,295</b>	<b>130,000</b>	<b>1,839,295</b>
--------------	------------------	------------------	------------------	----------------	------------------

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2014-2015 OPERATING BUDGET

March 2015

Page 56

RECREATION SERVICES

REF # 56

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 new washroom, septic bed, dog park, and parking lot.

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

**Stewiacke Park Capital:** For developing a small shelter and signage.

**Broderick Lane Park:** Maintenance includes mowing, grading, power and water supply and support for lighthouse.

**Broderick Lane Capital:** Fix up around Buoy, 2 small shelters on paths.

**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 2015/16:

West Colchester - \$72,500 (capital) and \$9,000 (insurance)

North Shore - \$76,225 (capital) and \$12,500 (insurance)

Don Henderson (Brookfield) - \$65,700 (capital) and \$10,500 (insurance)

**Pools:** In the draft budget \$100,000 has been allotted for Scotia Pool in additions and deletions.

**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 2014/15, \$63,588 has been distributed for projects.

The reserve currently has a \$16,476 balance any funds not expensed in 2014/15 will be held in the reserve for future use. An additional \$30,000 was allocated to the reserve. This will be used for either Arena or Trail projects.

**Non Profit Organizations:**

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

Recommendation is to increase the amount to \$13,000 from \$12,000. This is due to an increase in requests.

**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**

**Page 57**

**RECREATION SERVICES**

**REF # 56**

**RECREATION - PARKS , RINKS, POOLS (continued)**

**Capital Projects for Rinks**

**West Colchester**

**2015**

Prepare and Paint New Addition Roof	8,000
#2 Compressor Overhaul	10,000
Oil Tank and Lines Boiler Room	2,500
Hot Water Tank Boiler Room	2,500
Rubber Tile Flooring New Additions Hallway	21,000
Pressure Relief Valves Chiller	2,000
Bath Room Stalls New Addition	3,000
Air Exchangers	4,000
Computer, Copier and Fax	4,000
Plumbing Upgrades	3,500
Boards, Gates and Hardware	6,000
Jet Ice Water Treatment	3,500
Door Closure and Locks	2,500

**72,500**

Insurance	<b>9,000</b>
-----------	--------------

**North Shore**

**2015**

New Condenser	40,000
Walls Repainted - Upstairs Hall	3,000
New Underlay, tile & Baseboard in Upstairs Hall	15,000
Flooring Replacement of Board Room	4,000
Computer - New	1,500
Ceiling Replacement in the office/board Room	3,000
New Windows in office	2,000
New Doors across the back	6,725
New Blinds in Fitness centre	1,000

**76,225**

Insurance	<b>12,500</b>
-----------	---------------

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2014-2015 OPERATING BUDGET

2014-2015

Page 58

RECREATION SERVICES

REF # 56

RECREATION - PARKS , RINKS, POOLS (continued)

Brookfield (Don Henderson)

2015

Replace old pex water Lines and fittings	15,000
Replace Flooring in Curling Club	14,000
High Pressure Relief Valves	3,000
Rebuild Compressor #1	18,000
Paint Dressing Rooms	4,000
Dressing Room Shower #1	5,500
Replace Broken Door Closures	1,500
Complete rubber flooring repair	2,200
Bathroom fan and ductwork	2,500

65,700

Insurance 10,500

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

March 2015

Page 59

REF # 57

	<b>TRANSFERS TO OTHER GOVERNMENTS</b>				
	<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
1. School Board	6,700,293	6,710,424	6,914,544	0	6,914,544
2. Police Protection	4,367,294	4,361,333	4,425,185	0	4,425,185
3. Public Prosecution	15,000	17,000	17,000	0	17,000
4. Corrections	522,276	472,056	486,218	0	486,218
5. Library	237,000	235,000	241,740	0	241,740
6. Housing Authority	121,290	113,246	115,511	0	115,511
7. Assessment Services	684,000	664,157	683,600	0	683,600
<b>Total</b>	<b>12,647,153</b>	<b>12,573,216</b>	<b>12,883,798</b>	<b>0</b>	<b>12,883,798</b>

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 2014/15 and the 2014/15 Joint Uniform Assessment.
2. **Police Protection**: Based on Department of Justice estimates, allowing a 2.15% increase. Colchester complement is 35 officers, plus 1 civilian for Criminal Records checking. This represents a figure net of \$50,000, 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 2014/15 actual costs as the with an allowance of 3.0% for potential increased costs.
5. **Colchester-East Hants District Library**: It is anticipated a 2% increase will occur from the 2015/16 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.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**

**2014-2015 OPERATING BUDGET**

March 2015

Page 60

REF # 58

	<b>DEBT - PRINCIPAL PAYMENTS LESS RECOVERIES</b>				
	<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 MAINTENANCE BUDGET</b>	<b>ADDITIONS/ DELETIONS</b>	<b>2015-2016 TOTAL BUDGET</b>
<b>Wastewater:</b>					
WWTF Debt: (1) P Total	225,000	225,000	225,000	0	225,000
WWTF Debt:(2) P Total	165,000	165,000	165,000	0	165,000
<b>Gross debt</b>	<b>390,000</b>	<b>390,000</b>	<b>390,000</b>	<b>0</b>	<b>390,000</b>
<b>Less:</b>					
Town of Truro-WWTF (1) P Total	112,500	112,500	112,500	0	112,500
Town of Truro-WWTF (2) P Total	82,500	82,500	82,500	0	82,500
<b>Recoveries</b>	<b>195,000</b>	<b>195,000</b>	<b>195,000</b>	<b>0</b>	<b>195,000</b>
<b>Wastewater debt - net</b>	<b>195,000</b>	<b>195,000</b>	<b>195,000</b>	<b>0</b>	<b>195,000</b>
<b>Solid Waste:</b>					
Landfill site Debt: P Total	400,000	400,000	400,000	0	400,000
<b>Gross debt</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>0</b>	<b>400,000</b>
<b>Less:</b>					
Truro, Stewiacke-Landfill- P Total	115,720	104,000	104,000	0	104,000
<b>Recoveries</b>	<b>115,720</b>	<b>104,000</b>	<b>104,000</b>	<b>0</b>	<b>104,000</b>
<b>Solid Waste debt - net</b>	<b>284,280</b>	<b>296,000</b>	<b>296,000</b>	<b>0</b>	<b>296,000</b>
<b>Hospital</b>					
Colchester Regional-#1 P Total	66,667	0	0	0	0
Colchester Regional-#2 P Total	100,000	0	0	0	0
Colchester Regional-#3 P Total	107,692	0	0	0	0
Colchester Regional-#4 P Total	116,667	0	0	0	0
<b>Subtotal</b>	<b>391,026</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Civic Centre subtotal</b>	<b>848,882</b>	<b>848,802</b>	<b>863,751</b>	<b>0</b>	<b>863,751</b>
<b>Debenture Debt total</b>	<b>1,719,188</b>	<b>1,339,802</b>	<b>1,354,751</b>	<b>0</b>	<b>1,354,751</b>

**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 Bio solids 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.

**Hospital:**

PSAS related to Hospital Debt changed since the inception of this debt in 2007. As a result the of the change in PSAS, the outstanding debt has been fully expensed. As this has impacted the fund balance an allowance of \$391,026 will be budgeted for to reduce the General Fund Accumulated deficit.

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 2015

Page 61

REF # 59

	TRANSFERS TO OWN RESERVES				
	2014-2015 BUDGET	2014-2015 PROJECTED	2015-2016 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2015-2016 TOTAL BUDGET
Transfer to Operating Reserve	500,000	500,000	500,000	0	500,000
Transfer to Courthouse Reserve	100,000	100,000	100,000	0	100,000
Transfer to Fire Insurance Reserve	300,000	300,000	300,000	0	300,000
Transfer to Bible Hill Master Plan Res.	0	0	0	0	0
Transfer to North Shore Rink Reserve	50,000	50,000	50,000	0	50,000
Transfer to Debert Master Plan Reserve	50,000	50,000		125,000	125,000
Transfer to Major Flood Reserve Total	50,000	50,000	100,000	0	100,000
<b>Total</b>	<b>1,050,000</b>	<b>1,050,000</b>	<b>1,050,000</b>	<b>125,000</b>	<b>1,175,000</b>

**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 remained at \$500,000. The estimated balance with this transfer for the reserve in 2015/16 is \$3,200,000.

**Courthouse Reserve:**

Council approved creation of a Courthouse Reserve in 2003/04 for Project Work. Allocations have been made annually to the Reserve. The estimated balance in the Reserve Fund after the transfer is \$912,000, after any approved expenditures commencing during the 2015/16 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 \$471,637.

**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 discontinued the allocation to the reserve. The Bible Hill Master Plan reserve currently has a balance of \$1,867,175.00

**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. As of March 31, 2015 the balance in the reserve is \$150,000.

**Debert Master Plan Reserve:**

In the 2015/16 operating budget, Council approved the creation of a Debert Master Plan reserve. The purpose of this reserve is to fund special operating and maintenance projects for Debert as well as any capital improvements. This includes but is not limited to projects related to the Airport, Incubator Malls; and Business Park.

**Major Flood Reserve:**

In 2010/11, Council approved creation of a Major Flood Reserve, and approved \$50,000 to be transferred annually. Due to increasing Flood mitigation projects the transfer to the Reserve has to be increased to \$100,000. It is anticipated that as of March 31, 2015 the Reserve will be fully committed to existing projects.

