

2016-2017 OPERATING BUDGET

REVENUE and EXPENDITURE SUMMARY

March 2016

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REVENUE

Assessable Property Tax:

Tax Levy:

	REF #	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Residential	#1	16,353,261	16,355,371	17,024,647	0	17,024,647
Resource	#1	481,352	483,454	509,985	0	509,985
Commercial	#1	6,141,609	6,114,111	6,179,689	0	6,179,689
Forest Acreage	#1	161,373	161,267	161,373	0	161,373
Street Frontages	#2	29,791	29,791	20,484	0	20,484
Aliant	#3	145,000	141,872	141,000	0	141,000
N.S.P.C.	#4	19,000	19,774	19,000	0	19,000
HST Grant	#5	140,000	141,461	142,000	0	142,000
Deed Transfer Tax	#6	1,000,000	991,000	1,000,000	0	1,000,000
Transfer of Tax	#7	54,000	64,728	66,000	0	66,000
NET		24,525,386	24,502,829	25,264,179	0	25,264,179

Grants in Lieu:

Federal G.I.L.	#8	64,481	64,000	64,000	0	64,000
Provincial G.I.L.	#9	903,476	912,923	1,004,974	0	1,004,974
NET		967,957	976,923	1,068,974	0	1,068,974

Own Sources:

Tax Certificates	#10	6,500	6,700	6,800	0	6,800
Investments	#11	60,000	63,000	100,000	0	100,000
Interest on Taxes	#12	334,000	360,167	344,000	0	344,000
Miscellaneous	#13	174,000	182,500	282,500	0	282,500
NET		574,500	612,367	733,300	0	733,300

Government Transfers:

Equalization Grant	#14	300,000	294,000	294,000	0	294,000
Farm Acreage Grant	#15	234,287	235,520	236,162	0	236,162
911 Subscription Rev.	#16	12,000	12,000	12,000	0	12,000
Trans. Reserves	#17	432,046	484,189	556,250	530,000	1,086,250
NET		978,333	1,025,709	1,098,412	530,000	1,628,412

NET Revenue:	27,046,175	27,117,828	28,164,865	530,000	28,694,865
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EXPENSE

	REF #	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Government:						
Legislative	#18	559,334	535,225	523,267	29,100	552,367
Memberships	#19	35,685	34,436	49,380	0	49,380
Ec. Devel. Grants	#20	40,000	38,725	65,000	20,000	85,000
Election	#21	0	0	75,000	0	75,000
	NET	635,019	608,386	712,647	49,100	761,747
Department Admin Costs:						
General Administration	#22	1,140,540	1,110,387	1,166,054	0	1,166,054
Financial Services	#23	649,705	659,026	652,454	0	652,454
Planning/Public Works/ Prop. Info.	#24	949,507	1,000,594	995,707	102,931	1,098,638
By-law Enforcement	#25	526,825	519,265	552,551	0	552,551
Recreation Administration	#26	382,026	345,593	358,373	0	358,373
Facility Costs	#27	146,987	123,814	130,299	0	130,299
County Owned Properties	#28	6,950	13,509	5,140	0	5,140
Tax Exemption Bylaw	#29	325,856	318,946	327,889	0	327,889
Other Fiscal Charges	#30	110,000	125,000	110,000	0	110,000
Depreciation		101,296	101,000	101,296	0	101,296
	NET	4,339,692	4,317,135	4,399,763	102,931	4,502,694
Protective Services						
Central Dispatch/EMO	#31	386,590	328,964	341,376	0	341,376
Flood Advisory	#32	150,000	226,000	150,000	0	150,000
Major Flood Program	#32	0	0	0	0	0
Unightly Premises	#33	5,000	5,000	5,000	0	5,000
Depreciation		28,975	29,000	30,000	0	30,000
	NET	570,565	588,964	526,376	0	526,376
Transportation Services						
Road Transportation	#34	1,071,619	1,099,432	1,139,835	0	1,139,835
Street Lighting	#35	4,000	4,200	4,200	0	4,200
Depreciation		941,134	935,000	941,000	0	941,000
	NET	2,016,753	2,038,632	2,085,035	0	2,085,035

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	REF #	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Environmental Health Services						
Sewage Treatment-Urban						
Central Colchester	#36	1,034,571	1,053,007	928,730	42,500	971,230
Marshland Drive	#37	52,308	36,012	42,657	0	42,657
	NET	1,086,879	1,089,019	971,387	42,500	1,013,887
Sewage Treatment- Rural						
Sewage Treat.- Lift Stations						
Brookfield Sewage Treat. Plant	#38	208,243	144,198	214,545	20,000	234,545
Great Village Sewage Treatment Plant	#39	148,378	97,567	151,578	0	151,578
Tata. Sewage Treatment Plant	#40	116,550	64,293	102,078	0	102,078
Debert Sewage Treatment Plant	#41	140,778	79,465	128,726	0	128,726
Public Works Building	#42	118,728	65,849	98,178	0	98,178
	#43	21,250	22,750	24,400	20,000	44,400
Depreciation		2,526,648	2,600,000	2,652,000	0	2,652,000
	NET	3,280,573	3,074,122	3,371,506	40,000	3,411,506
Solid Waste:						
Residual Disposal	#44	14,885	17,268	10,925	0	10,925
Waste Diversion	#45	128,403	-56,402	93,323	0	93,323
In vessel Composting	#46	155,225	186,642	38,835	0	38,835
Host Community	#47	9,500	0	9,500	0	9,500
Recycling Collection	#48	475,000	468,000	475,000	0	475,000
Materials Recovery Facility	#49	86,115	2,708	-259,389	0	-259,389
Depreciation		1,141,138	1,441,138	1,469,961	0	1,469,961
	NET	2,010,266	2,059,354	1,838,155	0	1,838,155
Public Health Services	#50	119,289	119,287	103,651	0	103,651
Environmental Development Services						
Planning						
Economic Development	#51	140,000	73,490	140,000	0	140,000
Debert Park	#52	152,702	94,212	108,081	130,000	238,081
Tourism/Marketing	#53	138,834	63,868	237,503	40,000	277,503
Branch Library	#54	15,800	8,300	8,300	0	8,300
	#55	26,150	24,800	26,150	0	26,150
Depreciation		0	0	0	0	0
	NET	473,486	264,670	520,034	170,000	690,034
Recreation Services						
Recreation: Parks, Rinks and Pool						
Depreciation	#56	1,839,295	1,938,144	1,807,668	167,000	1,974,668
		1,027,054	1,027,054	1,047,595	0	1,047,595
	NET	2,866,349	2,965,198	2,855,263	167,000	3,022,263

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	REF #	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Transfers, Capital and Financing:						
Transfers						
School Board	#57	6,914,544	6,953,928	7,161,633	0	7,161,633
Police Protection	#57	4,425,185	4,457,672	4,627,695	0	4,627,695
Police Prosecution	#57	17,000	8,888	15,000	0	15,000
Corrections	#57	486,218	470,930	478,000	0	478,000
Library	#57	241,740	235,572	239,576	0	239,576
Housing Authority	#57	115,511	141,435	143,839	0	143,839
Assessment Services	#57	683,600	663,161	660,896	0	660,896
Truro Library		0	0	606,250	0	606,250
NET		12,883,798	12,931,586	13,932,889	0	13,932,889
Debt Principle Less Recoveries						
	#58	1,354,751	1,354,351	1,183,480	0	1,183,480
Transfer to Reserves						
	#59	1,175,000	1,225,000	1,225,000	640,000	1,865,000
NET		2,529,751	2,579,351	2,408,480	640,000	3,048,480
Total Expenditure		32,812,420	32,635,703	33,725,186	1,211,531	34,936,717
Add Back of Depreciation		-5,766,245	-6,133,192	-6,241,852	0	-6,241,852
Surplus (Deficit)		0	615,317	681,531	1,741,531	-0

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	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
REVENUE					
Assessable Property Taxes	24,525,386	24,502,829	25,264,179	0	25,264,179
Grants in Lieu	967,957	976,923	1,068,974	0	1,068,974
Own Sources	574,500	612,367	733,300	0	733,300
Government Transfers	978,333	1,025,709	1,098,412	530,000	1,628,412
Total Revenue	27,046,175	27,117,828	28,164,865	530,000	28,694,865
EXPENSE					
Government	635,019	608,386	712,647	49,100	761,747
Dept. Admin. Costs	4,339,692	4,317,135	4,399,763	102,931	4,502,694
Protective Services	570,565	588,964	526,376	0	526,376
Transportation Services	2,016,753	2,038,632	2,085,035	0	2,085,035
Sewage Treatment-Urban	1,086,879	1,089,019	971,387	42,500	1,013,887
Sewage Treatment- Rural	3,280,573	3,074,122	3,371,506	40,000	3,411,506
Solid Waste	2,010,266	2,059,354	1,838,155	0	1,838,155
Public Health Services	119,289	119,287	103,651	0	103,651
Environmental Development Services	473,486	264,670	520,034	170,000	690,034
Recreation, Parks, Rinks	2,866,349	2,965,198	2,855,263	167,000	3,022,263
Transfers to other Govts.	12,883,798	12,931,586	13,932,889	0	13,932,889
Other Transfers	2,529,751	2,579,351	2,408,480	640,000	3,048,480
Total Expenses	32,812,420	32,635,703	33,725,186	1,211,531	34,936,717
Add Back of Depreciation	-5,766,245	-6,133,192	-6,241,852	0	-6,241,852
SURPLUS(DEFICIT)	0	615,317	681,531	-681,531	0
Transfer to Operating Reserve		400,000			
ADJUSTED SURPLUS(DEFICIT)		215,317			

MUNICIPALITY OF THE COUNTY OF COLCHESTER

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REF # 1

ASSESSABLE PROPERTY TAX

2015-2016 (000's)	2016-2017 (000's)	INCREASE (000's)	% CHANGE
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Net Taxable Assessments:

Residential	1,923,913	1,956,856	32,943	1.71%
Resource	56,630	58,619	1,989	3.51%
Commercial	272,960	272,233	-727	-0.27%
Forest Acreage	161,373	161,373	0	0.00%
	2,414,876	2,449,081	34,205	1.42%

2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
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Tax Levy:

Residential	16,353,261	16,355,371	17,024,647	0	17,024,647
Resource	481,352	483,454	509,985	0	509,985
Commercial	6,141,609	6,114,111	6,179,689	0	6,179,689
Forest Acreage	161,373	161,267	161,373	0	161,373
	23,137,595	23,114,203	23,875,695	0	23,875,695

Tax Rate

1. Maintenance Rate Inc./Dec.

	2015-2016 RATE	2016-2017 RATE	TAX LEVY	INCREASE/ DECREASE (in cents)	INCREASE/ DECREASE (%)
Residential	0.850	0.870	17,534,633	0.020	2.3529%
Commercial	2.250	2.270	6,341,062	0.020	0.8889%
			23,875,695		

Assessment Increase:

The increase in residential assessment of 1.71% is split: 0.48% for market re-assessment and 1.23% for new growth.

The decrease in commercial assessment is -0.27%, this includes the impact of the pipeline assessment.

New Growth represents 1.48% of this assessment and -1.75% 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 \$195,686 of property tax.

On commercial/business occupancy, a one cent increase raises \$27,223 of property tax.

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

	STREET FRONTAGES				
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Street frontages	29,791	29,791	20,484	0	20,484

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 2016/17, 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

	ALIAN T				
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Aliant	145,000	141,872	141,000	0	141,000

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

REF # 4

	NOVA SCOTIA POWER				
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Nova Scotia Power	19,000	19,774	19,000	0	19,000

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

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ASSESSABLE PROPERTY TAX (Continued)**REF # 5**

	HST GRANT				
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
HST Grant	140,000	141,461	142,000	0	142,000

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

REF # 6

	DEED TRANSFER TAX				
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Deed Transfer Tax	1,000,000	991,000	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

	TRANSFER of TAX				
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Transfer of tax	54,000	64,728	66,000	0	66,000

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

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GRANTS IN LIEU

REF # 8

	FEDERAL GRANT IN LIEU				
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Federal Grant in lieu	64,481	64,000	64,000	0	64,000

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				
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Provincial Grant In Lieu	537,765	536,130	581,487	0	581,487
Wind Turbines	365,711	376,793	423,487	0	423,487
Total	903,476	912,923	1,004,974	0	1,004,974

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 2016/2017:

Truro Heights	\$61,100
Greenfield	\$25,395
Kempton	\$16,930
Nuttby	\$312,202
Brookfield	\$2,924
Spiddle Hill	\$4,936
	<u><u>\$423,487</u></u>

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OWN SOURCES**REF # 10**

TAX CERTIFICATE FEES					
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Tax Certificate Fees	6,500	6,700	6,800	0	6,800

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					
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Return on Investments	60,000	63,000	100,000	0	100,000

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.

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OWN SOURCES (continued)

REF # 12

INTEREST ON TAXES				
2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Interest on taxes	334,000	360,167	-	344,000

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

REF # 13

MISCELLANEOUS				
2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Miscellaneous	174,000	182,500	-	182,500

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, comfit revenues and revenue from County licenses and permits.

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GOVERNMENT TRANSFERS

REF # 14

Equalization grant

EQUALIZATION GRANT				
2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
300,000	294,000	294,000	0	294,000

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 2014/2015 and 2015/2016.

REF # 15

Farm acreage grant

FARM ACREAGE GRANT				
2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
234,287	235,520	236,162	0	236,162

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 0.4%. The estimated revenue is based on 79,736 acres @ \$2.95 per acre in 2015-2016.

REF # 16

911 Subscription revenue

911 SUBSCRIPTION REVENUE				
2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
12,000	12,000	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.

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GOVERNMENT TRANSFERS (continued)

REF # 17

	TRANSFERS FROM RESERVES				
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
From Operating Reserve	432,046	484,189	556,250	530,000	1,086,250

From the Operating Reserve:

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
3. \$52,543 to fund FAC as per motion of Council

Council transferred from the operating reserve to cover the following items in 2016/17:

Council entered an agreement to partially fund the new library constructed by the Town of Truro
The agreement stipulates a maximum of \$2.25 million dollars will be funded by Colchester in
four equal payments over a four year period. The first would be due in 2016/17

Additions/Deletions:

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**GOVERNMENT:
REF # 18**

	LEGISLATIVE				
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Council Honorariums	321,938	315,246	328,376	0	328,376
Councillor Expenses	13,872	16,871	17,791	0	17,791
Basic Benefits	9,000	2,700	9,200	0	9,200
Citizen Representatives	1,300	841	1,300	0	1,300
Meals Luncheons	1,500	3,500	3,000	0	3,000
Newsletter	43,000	42,000	43,000	0	43,000
Miscellaneous	10,000	6,567	10,000	0	10,000
Training and Development	14,000	0	5,000	0	5,000
UNSM/FCM Conference	26,500	23,500	26,500	0	26,500
Grant Requests	118,224	124,000	79,100	29,100	108,200
Organizational Review	0	0	0	0	0
Total	559,334	535,225	523,267	29,100	552,367

Honorariums:

Councillor's honorariums for 2015/16 are set in accordance with the Councillor Remuneration bylaw. For 2015/2016, the breakdown was as follows: Mayor: \$47,600; Deputy Mayor \$29,786, and Councillors \$24,440. For 2016/17, the breakdown is \$47,951; Deputy Mayor \$29,786, and Councillors \$24,440.

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.

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), Debert Military Historical Society (\$100).

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

Additions/Deletions:

An additional \$51,666 in grant requests was approved at the 2015/16 additions and deletions meeting of Council.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2016-2017 OPERATING BUDGET

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GOVERNMENT (continued)

REF # 19

MEMBERSHIPS					
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
UNSM	17,000	15,805	17,000	0	17,000
FCM	5,500	5,446	6,000	0	6,000
CNTA	13,185	13,185	26,380	0	26,380
Total	35,685	34,436	49,380	0	49,380

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

CNTA is requesting \$0.72 per capita. This is based on a population of 36,624.

REF # 20

ECONOMIC DEVELOPMENT GRANTS					
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Economic development grants	40,000	38,725	65,000	20,000	85,000

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. The contingency was spent as follows: Tatamagouche Ride Event (\$1,500), Millbrook First Nations (\$6,000), Sunrise Film Festival (\$3,000), Festimagouche (\$1,000), Brookfield Fire & Rescue (\$1,000), and Royal Canadian Legion (\$500).

REF # 21

ELECTION					
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Election	0	0	75,000	0	75,000

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DEPARTMENT ADMIN COSTS:

REF # 22

GENERAL ADMINISTRATION

Administration:

	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Salaries	465,073	449,469	485,782	0	485,782
Benefits	85,524	88,270	95,402	0	95,402
Salary administration	35,000	8,000	35,000	0	35,000
Legal services	120,000	85,000	100,000	0	100,000
Insurance	4,500	9,103	6,000	0	6,000
Telephone	13,500	14,000	14,000	0	14,000
Office supplies	6,000	16,000	10,000	0	10,000
Printing and Photo supplies	14,550	19,900	18,000	0	18,000
Postage	21,000	26,000	21,000	0	21,000
Newspaper Ads	5,000	3,500	3,500	0	3,500
Dues	4,000	2,315	3,000	0	3,000
Training & Development	23,500	13,330	18,000	0	18,000
Travel	2,000	1,000	1,500	0	1,500
Records Management	50,000	50,000	25,000	0	25,000
Miscellaneous	10,500	8,093	10,500	0	10,500
Consultants	10,000	39,880	15,000	0	15,000
Wellness Initiative	7,500	5,000	7,500	0	7,500
Scholarships	6,000	8,000	8,000	0	8,000
Boundary review	0	0	0	0	0
Subtotal	883,647	846,860	877,183	0	877,183

Computer Systems:

Salaries	116,990	122,528	134,345	0	134,345
Benefits	28,635	26,326	26,462	0	26,462
Computer supplies	1,500	3,800	3,000	0	3,000
Training and Development	3,250	3,250	3,500	0	3,500
Infrastructure	49,115	47,200	28,460	0	28,460
Licensing and fees	32,123	32,123	52,138	0	52,138
Lease costs	23,781	27,500	39,966	0	39,966
Travel	1,500	800	1,000	0	1,000
Subtotal	256,893	263,527	288,871	0	288,871

Total	1,140,540	1,110,387	1,166,054	0	1,166,054
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**MUNICIPALITY OF THE COUNTY OF COLCHESTER
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**DEPARTMENT ADMIN COSTS:
REF # 22**

GENERAL ADMINISTRATION (continued)

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

In Administration-

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

Legal services: Contracts mainly related to major services and legal advice to Council.

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 integration of the data sets in various departments.

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, Laserfish, and costs for internet fees.

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DEPARTMENT ADMIN COSTS (cont.)

REF # 23

FINANCIAL SERVICES				
2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET

Finance:

Salaries	239,511	232,000	252,035	0	252,035
Benefits	51,937	38,000	39,773	0	39,773
External audit fees	45,000	43,111	45,000	0	45,000
Training and development	6,000	2,981	6,000	0	6,000
Office expenses	7,000	17,000	10,000	0	10,000
Computer programming	10,000	28,188	36,000	0	36,000
Capital out of revenue	0	0	0	0	0
Subtotal	359,448	361,280	388,808	0	388,808

Tax Office:

Salaries	51,099	55,078	53,346	0	53,346
Benefits	13,681	12,330	11,306	0	11,306
Telephone	4,000	5,500	5,500	0	5,500
Office expense	8,000	5,600	5,894	0	5,894
Postage	30,000	24,403	25,000	0	25,000
Training and Development	1,000	848	1,000	0	1,000
Software	0	0	0	0	0
Tax billings	10,000	12,295	13,000	0	13,000
Tax sale costs	500	500	500	0	500
Collection costs	100	1,450	100	0	100
Tax exemptions	135,000	131,000	135,000	0	135,000
Tax adjustments	0	242	0	0	0
Reduced taxes - Debert Park	36,878	48,500	13,000	0	13,000
Subtotal	290,258	297,746	263,646	0	263,646

Total	649,705	659,026	652,454	0	652,454
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MUNICIPALITY OF THE COUNTY OF COLCHESTER

2016-2017 OPERATING BUDGET

March 2016

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DEPARTMENT ADMIN COSTS (cont.)

REF # 23

FINANCIAL SERVICES (continued)

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

In Finance-

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

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

Computer Programming: Ongoing annual support costs for 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 2015/2016. 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

2016-2017 OPERATING BUDGET

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DEPARTMENT ADMIN COSTS (cont.)

REF # 24

PLANNING, PUBLIC WORKS, PROPERTY INFORMATION				
2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET

Planning:

Salaries	246,196	270,000	257,550	0	257,550
Benefits	62,212	67,500	47,976	0	47,976
Term employee	7,000	2,000	7,000	0	7,000
Training & development	7,500	8,200	8,600	0	8,600
Travel	7,000	2,985	6,500	0	6,500
Office expense/telephone	16,000	14,700	16,000	0	16,000
Computer supplies/programming	3,000	1,000	3,000	0	3,000
Advertisements	5,500	5,100	4,000	0	4,000
Miscellaneous	4,000	4,500	3,500	0	3,500
Palliser Maintenance	0	50,000	30,000	0	30,000
Subtotal	358,408	425,985	384,126	0	384,126

Public Works:

Salaries	219,088	226,500	233,597	65,213	298,810
Term employee	0	0	7,000	0	7,000
Benefits	52,384	54,360	53,996	17,718	71,714
Office supplies	2,500	1,628	2,000	0	2,000
Miscellaneous	1,000	600	1,000	0	1,000
Safety Supplies	0	0	2,000	0	2,000
Lower Truro water	5,000	1,500	2,000	0	2,000
Newspaper ads	1,500	402	0	0	0
Training & development	15,250	7,550	14,000	0	14,000
Consultant's fees	15,000	8,000	15,000	0	15,000
Travel	2,000	1,230	1,500	0	1,500
Telephone	6,300	7,600	7,600	0	7,600
Memberships and dues	3,000	3,100	3,300	0	3,300
Map expense/Computer costs	6,000	13,400	6,000	0	6,000
Storm water management	40,000	29,424	30,000	0	30,000
Flood Committee	1,000	665	1,000	0	1,000
Subtotal	370,021	355,959	379,993	82,931	462,924

Property Info:

Salaries	153,944	153,672	160,632	0	160,632
Benefits	34,522	32,528	32,117	0	32,117
Computer supplies/programming	20,613	22,850	25,438	20,000	45,438
Telephone	2,600	3,869	4,000	0	4,000
Training & development	4,800	2,731	4,800	0	4,800
Travel	3,600	2,500	3,600	0	3,600
Miscellaneous	1,000	500	1,000	0	1,000
Subtotal	221,079	218,650	231,588	20,000	251,588

Total	949,507	1,000,594	995,707	102,931	1,098,638
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MUNICIPALITY OF THE COUNTY OF COLCHESTER

2016-2017 OPERATING BUDGET

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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%), One Engineering Technicians , Admin Support Clerk (100%) Approximately 50% of Project Engineers salaries to be charged to specific projects.

Additions: Engineering technician for one year term \$62,692 plus benefits, and change title/range of Admin Support Clerk with an impact of \$2,521 plus benefits

Safety Supplies: To Include Safety Boots, Hard Hats, Vests, Twinrix Vaccine for Sewage Exposure

Training & Development - Expenses to include cost of mileage, meals, lodging and registration fees

T&D Staff - For Admin Supp/Tech: \$2,000 for coursework, admin assistant (accounting), \$2,000 for misc training, technician, Total \$4,000

T&D - Engineer (2): Each to attend ACWWA in Moncton (\$1300), MPWANS in PEI (\$1200) and \$500 in webinars/seminars - Total \$6,000

T&D - Director PW: Attend ACWWA Moncton (\$1300), MPWANS in PEI (\$1200), CNAM in Halifax (\$1,000), plus \$500 misc - Total \$4,000

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

Consultant's Fees: Various professional consultations & research expenses.

Travel Expenses (General): Meant to cover general mileage for all staff and the DPW

Memberships and Due to Include: \$160 Road Builders, \$300 ACWWA, \$300x3 Engineers NS, \$620 TAC, \$380 WEF, \$550 CWWA, CNAM \$262.50, for a Total of \$3,300

Computer Supplies to Include: Annual Carlsson fee: \$375, Autodesk Annual Fee \$1066, Topcon Maintenance \$550
Plotter Repairs \$1500 and Misc Materials \$500, Total \$4,000

Mapping Expenses to Include: Air photos, LiDAR, drawing storage, mapping tools, paper, toner/ink

Storm water Management: For development of a Stormwater Master Plan

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

For 2015/16:

10% Regional Sewage Treatment Plant	5% to Water Utilities
30% to Public Works	10% to Debert Park
20% to Sewage Treatment for rural plants and pumping stations	5% to Roads
15% to Wastewater Collection	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.

Additions & Deletions: Additional money requested for the following items:

Arch GIS	\$16,000
Microsoft SQL Server License	\$1,400
Arch GIS Hardware upgrade	\$2,000
Trimble GEO 7 Premium CM kit:	\$20,000
Arch GIS 3D analyst	\$5,750
	<u>\$45,150</u>

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
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**DEPARTMENT ADMIN COSTS (cont.)
REF # 25**

BY-LAW ENFORCEMENT				
2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET

Building/Fire Inspection:

Salaries	238,485	245,407	249,161	0	249,161
Benefits	57,341	47,510	49,510	0	49,510
Vehicle lease/fuel/Maint.	23,560	20,060	20,309	0	20,309
Training and development	5,500	6,500	5,500	0	5,500
Office supplies/insurance	6,300	5,800	6,300	0	6,300
Travel	9,000	8,500	9,000	0	9,000
Computer/Miscellaneous	11,000	11,700	11,500	0	11,500
Building permit fees	-30,000	-26,000	-30,000	0	-30,000
Subtotal	321,186	319,477	321,280	0	321,280

Development Office:

Salaries	116,954	118,000	122,347	0	122,347
Benefits	18,336	17,700	18,781	0	18,781
Office expense	1,000	1,300	1,000	0	1,000
Travel	1,300	1,000	1,300	0	1,300
Mapping	0	0	0	0	0
Training and development/Misc.	4,600	900	4,600	0	4,600
Subdivision/development fees	-4,400	-3,150	-4,400	0	-4,400
Subtotal	137,790	135,750	143,628	0	143,628

Dog Control:

Salaries	76,785	70,091	87,635	0	87,635
Benefits	12,606	13,500	8,991	0	8,991
Pound costs	15,000	16,000	15,000	0	15,000
Stray Feral Cats	0	4,603	0	0	0
Vehicle expense	13,800	15,300	14,060	0	14,060
Commission on dog tag sales	4,000	4,000	4,000	0	4,000
Other	20,100	16,570	17,100	0	17,100
Subtotal	142,291	140,064	146,786	0	146,786

Less:

Dog tag sales	-19,000	-19,000	-19,000	0	-19,000
Dog control - Town of Truro	-54,219	-56,026	-39,143	0	-39,143
Dog pound fees	-1,224	-1,000	-1,000	0	-1,000
Subtotal	-74,443	-76,026	-59,143	0	-59,143

Total	526,825	519,265	552,551	0	552,551
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MUNICIPALITY OF THE COUNTY OF COLCHESTER

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March 2016

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DEPARTMENT ADMIN COSTS (cont.)

REF # 25

BY-LAW ENFORCEMENT (cont.)

Services are as follows:

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

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

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

Building Inspection/ Fire Inspection

Salaries: Building inspection manager, 2 deputy building inspectors, Admin 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 Admin 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

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DEPARTMENT ADMIN. COSTS (cont.)

REF # 26

		RECREATION SERVICES				
		2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Expenses:						
	Salaries	223,566	217,575	234,903	0	234,903
	Part-time salaries	11,000	16,273	12,000	0	12,000
	Benefits	65,860	48,159	44,470	0	44,470
	Telephone	6,200	8,800	6,200	0	6,200
	Office supplies	3,000	3,051	3,000	0	3,000
	Advertising	4,500	4,800	5,000	0	5,000
	Membership Fees	1,400	1,710	1,800	0	1,800
	Training and development	3,600	1,900	3,600	0	3,600
	Travel	4,500	4,700	4,800	0	4,800
	Magazines and Miscellaneous	500	267	500	0	500
	Volunteer Reception	2,600	1,850	2,400	0	2,400
	Recreation Workshops	2,000	710	2,000	0	2,000
	Education and Promotions	13,000	12,300	13,000	0	13,000
	4 on 4 hockey	0	17,800	16,000	0	16,000
	Afterschool program	0	41,500	36,000	0	36,000
	Mayor's Challenge	10,000	800	4,000	0	4,000
	Community Events	0	23,034	22,000	0	22,000
	Active Communities Program	44,000	27,490	22,700	0	22,700
	Active Transportation	23,000	12,000	22,000	0	22,000
	Art Purchase Program	2,300	2,540	3,000	0	3,000
	Summer Day Camps	23,000	41,402	36,000	0	36,000
	Subtotal	444,026	488,661	495,373	0	495,373
Revenues:						
	Provincial Funding	-62,000	-43,629	-33,000	0	-33,000
	Community Events	0	-12,285	-13,000	0	-13,000
	4 on 4 Hockey	0	-9,663	-10,000	0	-10,000
	Babes on Blades	0	-4,930	-5,000	0	-5,000
	Afterschool Program	0	-38,723	-40,000	0	-40,000
	Active Communities	0	-13,173	-14,000	0	-14,000
	Summer Day Camps	0	-20,665	-22,000	0	-22,000
	Subtotal	-62,000	-143,068	-137,000	0	-137,000
	Total	382,026	345,593	358,373	0	358,373

MUNICIPALITY OF THE COUNTY OF COLCHESTER

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DEPARTMENT ADMIN COSTS (cont.)
REF # 26

RECREATION

Recreation Services is involved in both programming and facilitation of recreation and leisure activities. Programs include the Community Events (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, Active Communities Coordinator and Recreation Assistant.

Part-time Salaries: Summer Intern, support staff for active communities projects
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 and the HUB

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 CCRSB (\$33,000), After the Bell funding (\$5,000) and Federal funding for summer students (\$3,000).

MUNICIPALITY OF THE COUNTY OF COLCHESTER

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DEPARTMENT ADMIN. COSTS (cont.)

REF # 27

FACILITY COSTS				
2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET

Courthouse:

Salaries	74,339	74,608	76,918	0	76,918
Benefits	22,783	18,997	19,430	0	19,430
Electricity	28,500	32,771	28,500	0	28,500
Furnace oil	44,965	18,195	29,750	0	29,750
Water	2,000	1,140	2,000	0	2,000
Maintenance and supplies	49,720	54,295	49,720	0	49,720
Insurance	8,000	10,000	10,000	0	10,000
Telephone	4,700	1,830	2,000	0	2,000
Miscellaneous	0	0	0	0	0
Capital out of revenue	0	0	0	0	0
Subtotal	235,007	211,836	218,319	0	218,319
PNS Rental	-88,020	-88,022	-88,020	0	-88,020
Total	146,987	123,814	130,299	0	130,299

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

COUNTY PROPERTIES				
2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Salmon River School Demolition	0	7,851	0	0
Electricity	4,450	1,969	1,900	1,900
Maintenance and Operations	2,000	2,240	2,240	2,240
Insurance	500	899	800	800
Miscellaneous	-	550	200	200
Newspaper Ads	-	0	0	0
Transfer to Salmon River School Reserve	-	0	0	0
Subtotal	6,950	13,509	5,140	5,140
Salmon River School Rental	0	0	0	0
Salmon River School Rental	0	0	0	0
Total	6,950	13,509	5,140	5,140

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. County issued an RFP for perspective buyers in 2016 for the land and building.

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DEPARTMENT ADMIN. COSTS (cont.)

REF # 29

TAX EXEMPTION- BYLAW					
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Non-Profit	210,748	203,838	210,387	0	210,387
Water utilities	27,758	27,758	27,758	0	27,758
Registered charities	87,350	87,350	89,744	0	89,744
Total	325,856	318,946	327,889	0	327,889

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

REF # 30

OTHER FISCAL CHARGES					
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Courthouse capital	0	0	0	0	0
Employee benefits pension	25,000	75,000	25,000	0	25,000
Tax appeal allowance	75,000	40,000	75,000	0	75,000
Unresolved assessment appeals	0	0	0	0	0
Uncollectible taxes	10,000	10,000	10,000	0	10,000
Total	110,000	125,000	110,000	0	110,000

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 (2014), resulted in a pension shortfall of \$52,726. This compares to a shortfall of \$33,701 on the 2013 actuarial report. The actuarial reports assume a plan return of 5.75% Currently there are no special payments required by the County to the plan.

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 2015/16.

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.

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REF # 31

CENTRAL DISPATCH/EMERGENCY MANAGEMENT

2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
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Central Dispatch:

Answering Service	92,731	94,681	95,512	0	95,512
Telephone	25,500	30,223	25,500	0	25,500
Electricity	1,000	1,597	1,000	0	1,000
Radio/Signalling/Repairs	7,250	8,720	7,500	0	7,500
Subtotal	126,481	135,221	129,512	0	129,512

Other Costs:

Colchester Search and Rescue	23,483	22,797	22,888	0	22,888
Radio License Fees	15,000	46,632	15,000	0	15,000
Operating Grant - Vol Fire Depts	45,240	43,232	45,240	0	45,240
Base Level of Service	15,000	0	10,000	0	10,000
Special Hazards Response Unit	45,000	40,000	45,000	0	45,000
SHRU - Capital out of Revenue	50,000	0	0	0	0
EMO	38,708	30,206	38,708	0	38,708
EOC Building Maintenance	5,000	6,000	6,000	0	6,000
Subtotal	237,431	188,867	182,836	0	182,836
EMO cost sharing recovery	-8,250	-5,666	-5,666	0	-5,666
Subtotal -Net	229,181	183,201	177,170	0	177,170

Fire Services Liaison:

Salaries	20,166	6,766	21,624	0	21,624
Employee Benefits	5,062	1,748	5,371	0	5,371
Telephone	200	200	700	0	700
Office Supplies/Misc	1,500	160	2,000	0	2,000
Training & Development	2,000	1,668	2,000	0	2,000
Travel Expenses	2,000	0	3,000	0	3,000
Subtotal	30,928	10,542	34,694	0	34,694

Total	386,590	328,964	341,376	0	341,376
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CENTRAL DISPATCH/EMER MGMT COSTS (cont.)

REF # 31

Central Dispatch:

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

Other costs:

Colchester Search and Rescue: In 2010/11 Council approved a new funding arrangement. For 2016/2017, the annual grant is 22,888.

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 2015/16 were: Economy Fire \$18,317 and Five Islands Fire \$24,915.

Special Hazards Response Unit:

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

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

EOC Building Maintenance: The building requires siding.

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.

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PROTECTIVE SERVICES (continued):
REF # 32

Flood Advisory Program

FLOOD ADVISORY PROGRAM				
2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
150,000	226,000	150,000	0	150,000

Based on Flood Advisory Committee input for the main program, council will receive an annual report recommending program expenditures.

REF # 32

Expenses:

Major Flood Expenses
Subtotal

Revenues:

Major Flood Revenues
Subtotal

Net

MAJOR FLOOD PROGRAM				
2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
0	269,197	748,000	0	748,000
0	269,197	748,000	0	748,000
0	-269,197	-748,000	0	-748,000
0	-269,197	-748,000	0	-748,000
-	-	-	-	-

Major Flood program is cost shared with the Province and the Town of Truro. Net cost to the Municipality is transferred from the Major Flood reserve.

REF # 33

Unightly premises

UNSLIGHTLY PREMISES				
2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
5,000	5,000	5,000	0	5,000

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

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REF # 34

TRANSPORTATION SERVICES

ROAD TRANSPORTATION				
2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET

Internal:						
	Salaries	86,867	120,000	89,907	0	89,907
	Benefits	19,212	24,000	34,237	0	34,237
	Maintenance & Operations - winter	68,000	66,262	75,000	0	75,000
	Maintenance & Operations - summer	30,000	19,500	30,000	0	30,000
	Ditching	5,000	6,100	5,000	0	5,000
	Fuel	18,000	14,000	16,000	0	16,000
	Insurance/Telephone/Misc.	7,500	10,029	12,900	0	12,900
	Vehicle maintenance	16,000	10,000	20,000	0	20,000
	Street repaving reserve	150,000	150,000	150,000	0	150,000
	Minor street improvements	50,000	66,500	70,000	0	70,000
	Vehicle reserve allocation	40,250	40,250	67,000	0	67,000
	Capital equipment	11,000	5,000	0	0	0
	Subtotal	501,828	531,641	570,044	0	570,044

External:						
	PNS transport fee	540,000	538,000	540,000	0	540,000

Frontage:						
	Street Paving	29,791	29,791	29,791	0	29,791

Total		1,071,619	1,099,432	1,139,835	0	1,139,835
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REF # 35

STREET LIGHTING				
2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET

	Street lighting	4,000	4,200	4,200	0	4,200
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REF # 34

TRANSPORTATION SERVICES (continued)

ROAD TRANSPORTATION

Salary: Estimated based on 90% of union manpower going to winter roads maintenance for Dec/Jan/Feb/Mar, plus 10% for the rest of the year. Includes 35% of manager and supervisor, and 5% for DPW

Maintenance and Operations- Winter: Includes equipment repair costs and associated materials for winter maintenance. Excludes fuel and labour.

Salt and Sand: Includes salt and sand for roads only, excludes sidewalks.

Maintenance and Operations - Summer: Includes equipment repair costs (mowers and mowing truck), materials, fuel for mowing.

Fuel: Reflects fuel used for winter maintenance. Any summer fuel goes to mowing.

Telephone: 50% of cell phone bills charged to Roads (11 phones x \$75 per month x 50% = \$4950, plus 3 GPS bills (3 @ \$40/month).

Street Re- Paving Reserve: A reserve has been established to re-pave County owned streets. Balance in fund at Feb 16, 2016 was \$217,000

Street Repairs: Includes: \$25,000 for crack filling, \$25,000 for patching, \$20,000 for gravel road improvements.

Capital Equipment: Includes flail mower replacement (\$17,000 PW share), GPS units (\$3,000), Brine project (\$15,000).

External:

Under Service Exchange in 1995/96, the County was assessed for the cost of maintenance of Class J roads.

Frontage:

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

REF # 35

STREET LIGHTING

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

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REF # 36

SEWAGE TREATMENT - CENTRAL COLCHESTER					
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Salaries	283,940	327,719	284,081	0	284,081
Benefits	56,449	81,000	77,870	0	77,870
Maintenance	219,000	273,500	249,500	50,000	299,500
Lab supplies/testing	23,500	22,500	25,000	0	25,000
Electricity	725,266	725,000	725,266	0	725,266
Telephone Total	9,000	9,000	10,000	0	10,000
Office supplies	1,800	1,800	1,800	0	1,800
Chemicals	100,500	109,000	100,500	0	100,500
Sludge disposal/trucking	490,000	450,000	225,000	0	225,000
Vehicles/gas	16,500	6,500	10,500	0	10,500
Training and development Total	13,500	5,000	11,000	0	11,000
Public education	5,000	1,500	5,000	0	5,000
Insurance	31,000	32,448	31,000	0	31,000
Miscellaneous	7,500	4,700	7,500	0	7,500
Consulting	10,000	0	10,000	0	10,000
Vehicle Reserve Allocation	7,967	7,967	9,000	0	9,000
Capital Out of Revenue	40,000	20,160	0	35,000	35,000
Subtotal	2,040,922	2,077,794	1,783,016	85,000	1,868,016
Town of Truro Recovery	1,020,461	1,038,897	891,508	42,500	934,008
Total	1,020,461	1,038,897	891,508	42,500	934,008

FINANCING - INTEREST CHARGES					
Sewer Trunk Line Debt: I	0	0	0	0	0
WWTF Debt (1) I	16,408	16,408	5,490	0	5,490
WWTF Debt (2) I	14,438	14,438	7,277	0	7,277
WWTF Debt(4) I	96,458	96,458	94,348	0	94,348
WWTF Debt (5) I			63,000		63,000
WWTF Debt (5) I			63,000		
Subtotal	127,304	127,304	170,114	0	170,114
Less:					
Town of Truro- WWTF (1) I	8,204	8,204	2,745	0	2,745
Town of Truro- WWTF (2) I	8,531	8,531	4,300	0	4,300
Town of Truro - WWTF (4) I	96,458	96,458	94,348	0	94,348
Town of Truro - WWTF (5) I			31,500		31,500
Town of Truro - WWTF (5) I	0	0	31,500	0	31,500
Recoveries subtotal	113,193	113,193	132,893	0	132,893
Financing - net	14,110	14,110	37,222	0	37,222
Total	1,034,571	1,053,007	928,730	42,500	971,230

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REF # 37

SEWAGE TREATMENT-MARSHLAND DRIVE LIFT STATION/TRUNKLINE					
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Salaries	26,599	17,112	22,784	0	22,784
Benefits	5,091	2,210	2,304	0	2,304
Maintenance	15,700	12,700	15,700	0	15,700
Electricity	36,225	36,000	36,225	0	36,225
Telephone	800	800	800	0	800
Office Supplies	100	100	100	0	100
Public Education	500	0	500	0	500
Vehicle/Gas	1,900	1,050	1,900	0	1,900
Insurance	1,900	1,851	1,900	0	1,900
Capital Out of Revenue	15,000	0	0	0	0
Transfer to vehicle reserve	0	0	2,300	0	2,300
Miscellaneous	800	200	800	0	800
Subtotal	104,615	72,023	85,314	0	85,314
Less: Town of Truro recovery	52,308	36,012	42,657	0	42,657
Total	52,308	36,012	42,657	0	42,657

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REF # 36

SEWAGE TREATMENT- CENTRAL COLCHESTER

Salaries: Salary allocation has been adjusted to reflect proper percentages. On a go-forward basis, the allocations will be: Wastewater Treatment Manager (73%), 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.

Addition & Deletion: \$80,000 requested for Aeration repairs.

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 Additions & Deletions of a \$10,000 tree planting program, and \$15,000 for HVAC Improvements, biosolids, plus \$20,000 for new rotating assembly and \$15,000 for brick work

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.

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REF # 38

SEWAGE TREATMENT - LIFT STATIONS					
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Salaries	69,623	31,732	63,008	0	63,008
Benefits	14,160	10,640	21,127	0	21,127
Electricity	47,250	47,000	47,250	0	47,250
Maintenance	46,500	25,200	46,300	0	46,300
Lab tests/supplies	1,600	4,400	4,000	0	4,000
Insurance	2,760	3,826	2,760	0	2,760
Telephone	625	1,100	1,000	0	1,000
Safety clothing and equipment	1,000	700	1,000	0	1,000
Training and development	2,000	1,000	2,000	0	2,000
Travel	300	200	200	0	200
Vehicle/gas	10,000	6,000	8,500	0	8,500
Capital out of revenue	0	0	0	20,000	20,000
Vehicle reserve allocation	12,425	12,400	17,400	0	17,400
Total	208,243	144,198	214,545	20,000	234,545

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%), Public Works Director (4%), and 2 Plant Maintenance Workers (18%), one Plant Maintenance Technician at (18%), and one Plant Supervisor (15%).

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

Capital out of Revenue:
Addition & Deletions for Repairs to Parkwood Lift Station

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REF # 39

SEWAGE TREATMENT PLANT- BROOKFIELD					
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Salaries	50,146	31,789	48,024	0	48,024
Benefits	11,032	2,300	2,554	0	2,554
Maintenance	21,300	12,600	21,300	0	21,300
Lab testing/supplies	4,100	2,600	4,100	0	4,100
Sludge disposal/transport	7,400	7,500	7,500	0	7,500
Electricity	32,550	32,500	32,500	0	32,500
Telephone	2,000	2,000	2,000	0	2,000
Office supplies	200	100	200	0	200
Training and development	1,000	500	1,000	0	1,000
Public education	500	0	500	0	500
Travel	300	150	300	0	300
Vehicle/gas	300	300	300	0	300
Vehicles/gas	500	500	500	0	500
Vehicle/gas	500	500	500	0	500
Insurance	800	728	800	0	800
Miscellaneous	1,200	950	1,200	0	1,200
Capital out of revenue	12,000	0	25,000	0	25,000
Vehicle reserve allocation	2,550	2,550	3,300	0	3,300
Total	148,378	97,567	151,578	0	151,578

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

Capital out of Revenue: Cost of modifications to sludge wasting system for improved efficiency.

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

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REF # 40

SEWAGE TREATMENT PLANT- GREAT VILLAGE					
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Salaries	50,146	31,789	48,024	0	48,024
Benefits Total	11,032	2,310	2,554	0	2,554
Maintenance	17,700	3,700	10,700	0	10,700
Lab testing/Supplies	4,100	2,300	4,100	0	4,100
Sludge disposal/transport	4,500	4,500	4,500	0	4,500
Electricity	9,922	10,000	10,000	0	10,000
Telephone	2,600	2,600	2,600	0	2,600
Office supplies	200	200	200	0	200
Training and development	1,000	500	1,000	0	1,000
Public education	500	500	500	0	500
Travel	300	300	300	0	300
Vehicles/gas	1,700	900	1,500	0	1,500
Insurance	1,600	1,544	1,600	0	1,600
Miscellaneous	1,200	600	1,200	0	1,200
Capital out of revenue	7,500	0	10,000	0	10,000
Vehicle reserve allocation	2,550	2,550	3,300	0	3,300
Total	116,550	64,293	102,078	0	102,078

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

Capital out of Revenue: Tank Structural Assessment

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

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REF # 41

SEWAGE TREATMENT PLANT - TATAMAGOUCHE					
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Salaries	50,146	31,703	48,024	0	48,024
Benefits	11,032	2,302	2,552	0	2,552
Maintenance	17,700	9,300	25,700	0	25,700
Lab testing/supplies	4,200	1,600	4,200	0	4,200
Sludge disposal/transport	12,500	2,000	12,500	0	12,500
Electricity	21,000	21,000	21,000	0	21,000
Telephone	2,100	2,000	2,100	0	2,100
Office supplies	150	150	150	0	150
Training and development	1,000	500	1,000	0	1,000
Public education	500	0	500	0	500
Travel	500	500	500	0	500
Vehicles/gas	2,100	1,300	1,900	0	1,900
Insurance	4,000	3,860	4,000	0	4,000
Miscellaneous	1,300	700	1,300	0	1,300
Capital out of revenue	10,000	0	0	0	0
Vehicle reserve allocation	2,550	2,550	3,300	0	3,300
Total	140,778	79,465	128,726	0	128,726

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

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

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REF #42

SEWAGE TREATMENT PLANT - DEBERT					
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Salaries	50,146	31,789	48,024	0	48,024
Benefits	11,032	2,310	2,554	0	2,554
Maintenance	18,400	13,100	18,400	0	18,400
Lab testing/supplies	4,100	2,600	4,100	0	4,100
Sludge disposal/transport	10,200	10,200	10,200	0	10,200
Electricity	23,000	23,000	23,000	0	23,000
Telephone	2,100	2,000	2,100	0	2,100
Office supplies	150	100	150	0	150
Training and development	1,000	500	1,000	0	1,000
Public education	500	0	500	0	500
Travel	300	100	300	0	300
Vehicles/gas	1,800	1,000	1,600	0	1,600
Insurance	2,000	2,000	2,000	0	2,000
Miscellaneous	950	450	950	0	950
Capital out of revenue	10,500	0	5,000	0	5,000
Vehicle reserve allocation	2,550	2,550	3,300	0	3,300
Subtotal	138,728	91,699	123,178	0	123,178
AIS recovery Total	20,000	25,850	25,000	0	25,000
Total	118,728	65,849	98,178	0	98,178

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

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

Capital out of Revenue: Paint for Exterior of tankage

AIS Recovery: Discharge of wastewater into Debert Sewer System.

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2016-2017 OPERATING BUDGET

March 2016

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REF #43

PUBLIC WORKS BUILDING					
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Maintenance	14,000	14,000	14,000	0	14,000
Heat & Lights	10,000	12,000	12,000	0	12,000
Telephone/Internet	1,800	1,800	1,800	0	1,800
Office supplies	1,000	2,000	2,000	0	2,000
Insurance	6,300	6,300	6,300	0	6,300
Miscellaneous	1,000	1,000	1,000	0	1,000
Capital out of revenue	0	0	0		40,000
Vehicle reserve allocation	4,400	4,400	7,700	0	7,700
Shop equipment/tools	4,000	4,000	4,000	0	4,000
Subtotal	42,500	45,500	48,800	40,000	88,800
Less:					
Allocation to sewage collection	21,250	22,750	24,400	20,000	44,400
Total - Net	21,250	22,750	24,400	20,000	44,400

Telephones: For high speed internet connection.

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

Capital out of Revenue: Additional funding is requested for a fence (\$32,000), a punch clock system (\$5,000) and a defibrillator (\$3,000).

Costs are split 50% with Sewage Collection.

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**SOLID WASTE :
REF # 44**

RESIDUAL DISPOSAL				
2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET

REGIONAL BALEFILL FACILITY:

Salaries	624,494	755,000	672,393	0	672,393
Benefits	136,561	132,000	103,108	0	103,108
Electricity	80,000	62,575	80,000	0	80,000
Heating	60,000	48,917	60,000	0	60,000
Baler maintenance & operations	133,213	126,581	91,860	0	91,860
Operations maintenance	110,000	102,491	137,571	0	137,571
Baling wire	50,000	40,984	50,000	0	50,000
Sampling	40,000	24,000	40,000	0	40,000
Leachate disposal	15,000	3,644	15,000	0	15,000
C&D waste processing	50,000	99,200	100,000	0	100,000
Site maintenance	15,000	5,000	15,000	0	15,000
Insurance	60,000	60,000	60,000	0	60,000
Telephone	9,000	8,428	9,000	0	9,000
Vehicles/Equip. maintenance	100,000	127,376	100,000	0	100,000
Fuels	70,000	74,657	75,000	0	75,000
Truck lease/rentals	10,000	7,039	10,000	0	10,000
Office expenses	5,000	2,953	5,000	0	5,000
Safety clothing	10,000	4,984	10,000	0	10,000
Training and development	11,300	1,661	11,650	0	11,650
Chemicals	500	0	500	0	500
Miscellaneous	9,500	6,692	9,500	0	9,500
Waste disposal consulting	5,000	3,484	5,000	0	5,000
Capital out of revenue	17,086	0	15,000	0	15,000
Equipment replacement reserve	103,200	103,200	103,200	0	103,200
Closure liability	60,000	125,000	125,000	0	125,000
Liner replacement reserve	172,000	172,000	172,000	0	172,000
Balefill capital reserve	103,200	103,200	103,200	0	103,200
Electricity-leachate treatment plant	12,000	6,153	12,000	0	12,000
Maintenance-leachate treatment plant	25,000	23,884	25,000	0	25,000
Transfer to WMMP-leachate	154,800	154,800	154,800	0	154,800
Subtotal	2,251,854	2,385,902	2,370,782	0	2,370,782

Tipping fees revenue	2,251,854	2,385,902	2,370,782	0	2,370,782
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Subtotal -Net	0	0	0	0	0
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CLOSED SITES:

County Sites subtotal	11,600	10,699	10,925	-	10,925
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Financing- Interest Charges

Landfill site gross debt	4,560	9,120	0	0	0
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Less:

Truro, Stewiacke-Landfill recovery	1,275	2,551	0	0	0
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Debt- Net	3,285	6,569	0	0	0
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Total	14,885	17,268	10,925	0	10,925
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2016-2017 OPERATING BUDGET

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SOLID WASTE :
REF #44

RESIDUAL DISPOSAL (continued)

Regional Balefill Facility-

Salaries are for 11.1 permanent positions (Director of Solid Waste, Balefill Site Manager, equipment mechanic, baler operator, scale house operator, 4 mobile equipment operators, 1 utility worker, .6 scale house/utility worker and .8125 cleaner). Other Staff Salaries are for casual coverage and a litter picker. Administration Staff and Solid Waster Maintenance Supervisor is shared 35% with the Materials Recovery Facility and 30% with Compost Facility.

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

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 mobile equipment.

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

Waste Disposal Consulting: A nominal budget amount is included for 2016/17 as part of the Waste to Energy project based on the 2014/2015 feasibility study which was conducted.

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

Equipment Reserve: For 2016/17, estimate of 17,200 bales at \$6 per bale.

Closure Liability: For 2016/17, is based on PSAB closure liability calculation. This is a volume based calculation

Liner Replacement Reserve: For 2016/17, estimate of 17,200 bales at \$10 per bale.

Balefill Capital Reserve: For 2016/17, 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 2016/17, 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.

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SOLID WASTE :

REF # 45

WASTE DIVERSION				
2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET

Administrative Costs:

Salaries	215,607	195,000	206,722	0	206,722
Benefits	49,040	37,000	34,616	0	34,616
Administrative costs	9,900	12,759	11,500	0	11,500
Miscellaneous	2,000	1,128	1,500	0	1,500
Newspaper ads	3,000	730	1,000	0	1,000
Training and development	6,500	1,078	6,500	0	6,500
Education and promotion	30,000	29,911	30,000	0	30,000
Travel/vehicle costs	19,150	16,290	19,500	0	19,500
Transfer to Balefill Equip Reserve	5,000	5,000	5,000	0	5,000
Special programs	8,500	250	0	0	0
Capital out of revenue	50,000	521	60,000	0	60,000
Subtotal	398,697	299,667	376,338	0	376,338

Shared Programs:

Household Hazardous Waste	60,000	66,000	66,000	0	66,000
Subtotal	458,697	365,667	442,338	0	442,338

Shared Recoveries:

Estimated RRFB Credits-Region	-200,000	-303,499	-258,000	0	-258,000
Education Contract - RRFB	-34,555	-34,278	-34,278	0	-34,278
Program Funding - RRFB	-13,601	-13,601	-13,601	0	-13,601
Enforcement funding - RRFB	-33,333	-33,333	-30,000	0	-30,000
MAP Funding - RRFB	-60,000	-69,250	-58,860	0	-58,860
Other funding	-10,479	-18,709	-7,500	0	-7,500
Recoveries - Truro and Stewiacke	-10,155	0	0	0	0
Subtotal	-362,124	-472,670	-402,239	0	-402,239

Net shared after recoveries	96,573	-107,003	40,099	0	40,099
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Waste Reduction Non Shared

Non-shared programs subtotal	31,830	50,601	53,223	0	53,223
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Total	128,403	-56,402	93,323	0	93,323
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SOLID WASTE :
REF # 45

WASTE DIVERSION

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

Administrative Shared:

Salaries: For the Waste Reduction Manager, Environmental/Educational Officer, Waste Management Officer and 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: \$90,000 received annually shared equally between East Hants & CJSMA \$30,000 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.

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**SOLID WASTE :
REF # 46**

COMPOSTING PROGRAM					
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Composting Program:					
Salaries	139,019	137,120	174,858	0	174,858
Benefits	37,553	31,167	42,240	0	42,240
Electricity	30,000	30,000	35,000	0	35,000
Maintenance	10,000	45,365	30,000	0	30,000
Insurance/Admin expenses	31,446	30,192	30,800	0	30,800
Other	8,500	2,107	21,700	0	21,700
Training and development	3,000	1,397	6,000	0	6,000
Vehicle/Equipment expense	25,000	72,293	65,000	0	65,000
Waste disposal consulting	5,000	0	5,000	0	5,000
Capital out of revenue	23,000	0	0	0	0
Subtotal	312,518	349,642	410,598	0	410,598
Less: Recoveries					
Tipping Fees	-113,508	-140,000	-318,000	0	-318,000
Sale of compost	-40,000	0	-50,000	0	-50,000
Truro/Stewiacke	-59,784	-50,000	-57,763	0	-57,763
Subtotal	-213,292	-190,000	-425,763	0	-425,763
Subtotal -net	99,225	159,642	-15,165	0	-15,165
InVessel Expansion- Interest	56,000	27,000	54,000	0	54,000
Total	155,225	186,642	38,835	0	38,835

Composting Program:

Salaries: Maintenance Supervisor (shared costs with Balefill & MRF, Compost Technician, Two Utility Workers 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.

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

Vehicle/Equipment Expenses: 2 loaders, 1 trommel screener, 1 elevating face turner, conveyors and shredder

Waste Disposal Consulting: A nominal budget amount is included in 2016/17 as part of the Management Master Plan.

Recoveries:

Tipping Fees: A new internal tipping fee has been budgeted for Solid Waste from WWTP. This \$208,000 in internal revenue.

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).

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SOLID WASTE :

REF # 47

HOST COMMUNITY					
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Other	9,500	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

RECYCLING COLLECTION					
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Collection Contract	475,000	468,000	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.

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SOLID WASTE (continued):

REF # 49

MATERIALS RECOVERY FACILITY				
OPERATIONAL RESULTS				
2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET

Revenues

Market sales	890,322	1,024,227	1,344,733	0	1,344,733
Residential tipping fees	572,165	553,218	607,999	0	607,999
Regional processing	120,000	135,538	130,000	0	130,000
Deposit/Handling revenue	330,000	234,198	240,000	0	240,000
Dairy stewardship program	40,000	65,064	65,000	0	65,000
Subtotal	1,952,487	2,012,245	2,387,732	0	2,387,732

Expenses

Salaries	1,260,848	1,306,024	1,376,044	0	1,376,044
Benefits	268,722	225,211	227,633	0	227,633
Electricity	59,000	62,000	59,000	0	59,000
Maintenance/Operations	100,000	85,000	100,000	0	100,000
Safety Equipment	60,000	35,500	60,000	0	60,000
Baling wire	25,000	31,000	30,000	0	30,000
Insurance	40,000	40,000	40,000	0	40,000
Telephone	5,500	7,200	9,000	0	9,000
Office supplies/other	15,000	13,000	15,000	0	15,000
Training and development	15,000	10,864	15,000	0	15,000
Travel and rentals	6,000	4,487	6,000	0	6,000
Bad debt allowance	10,000	10,000	10,000	0	10,000
Freight	49,031	83,000	81,666	0	81,666
Commercial material purchase	6,000	7,900	5,500	0	5,500
Commission fee	0	0	0	0	0
Vehicle maintenance	2,500	2,500	2,500	0	2,500
Fuel/Propane	36,000	40,980	41,000	0	41,000
Internal marketing costs	30,000	0	0	0	0
Capital out of revenue	0	287	0	0	0
Transfer to capital reserve	50,000	50,000	50,000	0	50,000
Subtotal	2,038,601	2,014,953	2,128,344	0	2,128,344

Profit/(Loss)	-86,115	-2,708	259,389	0	259,389
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**SOLID WASTE:
REF # 49**

MATERIALS RECOVERY FACILITY

OPERATIONAL RESULTS (continued)

Revenues

Market Sales: Based on the existing contracts.

Residential Tipping Fees: These fees comprise three categories of recycling revenue: Towns and Municipalities, Commercial loads and Special Services. For Towns and Municipalities, the rate is \$90 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 35%.

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 2016/2017 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.

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**HOSPITAL
REF #50**

PUBLIC HEALTH FINANCING CHARGES					
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
847240 Colchester Regional-#1 I	21,128	21,127	19,518		19,518
Colchester Regional #1 I	21,128	21,127	19,518	0	19,518
847240 Colchester Regional-#2 I	29,948	29,947	25,405		25,405
Colchester Regional #2 I	29,948	29,947	25,405	0	25,405
847240 Colchester Regional #3 I	33,689	33,688	28,698		28,698
Colchester Regional #3 I	33,689	33,688	28,698	0	28,698
847240 Colchester Regional #4 I	34,524	34,525	30,030		30,030
Colchester Regional #4 I	34,524	34,525	30,030	0	30,030
Total	119,289	119,287	103,651	0	103,651

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

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ENVIRONMENTAL DEVELOPMENT SERVICES
REF # 51

	PLANNING				
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Planning Studies	90,000	71,000	90,000	0	90,000
Debert Archaeology	50,000	0	50,000	0	50,000
CORDA operations	0	2,490	0	0	0
Total	140,000	73,490	140,000	0	140,000

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, Lancaster Crescent and airport.

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2016-2017 OPERATING BUDGET

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ENVIRONMENTAL DEVELOPMENT SERVICES (continued)

REF # 52

	ECONOMIC DEVELOPMENT				
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANC E BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Salaries	104,499	73,205	74,522	0	74,522
Benefits	16,680	12,853	13,084	0	13,084
Office expense	750	1,471	300	0	300
Miscellaneous	500	653	2,000	0	2,000
Professional development and Conferences	7,423	1,825	2,775	0	2,775
Consultants	0	0	0	10,000	10,000
Memberships	0	0	400	0	400
Travel	2,250	1,640	2,000	0	2,000
County-wide business networking	5,600	2,075	4,000	0	4,000
Regional Economic Development	0	0	0	120,000	120,000
Advertising	5,000	490	4,000	0	4,000
Sale of property	10,000	0	5,000	0	5,000
Grand Total	152,702	94,212	108,081	130,000	238,081

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.

Conferences: 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

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

County-wide business networking: County-wide business networking is a twice-yearly meeting held in 4 non-central venues for networking purposes (8 meetings in total). The cost relates to venue rentals and

Advertising: Advertising costs for awareness promotion of Debert Business Park in Business Elite Canada, magazine and online. Also includes advertising for RFP for appraisal of lands in Debert Park (see Sale of

Memberships: Including Chamber of Commerce.

Consultants: Expenses related to enhancement of the Economic Development website after completion of a draft to be created by NSCC student in May as part of an academic co-op.

Travel/Meals: Travel and meals costs for Economic Development officer's travel to visit various businesses and organizations.

Sale of property: Expenses associated with appraisals and potential sales of property in Debert Park. The figure is high because a comprehensive appraisal of the entire Park, by general property type and location, is planned.

Additions/Deletions: Video with scripting and Photography for Economic Development website, involving a series of interviews with Colchester immigrants, in-migrants and longer-term resident business owners outlining how Colchester is a

Additional funding requested for Economic Development Partnership program.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

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ENVIRONMENTAL DEVELOPMENT SERVICES (continued)

REF # 53

	DEBERT PARK				
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Salaries	48,225	100,000	111,232	0	111,232
Benefits	10,609	22,000	24,471	0	24,471
Electricity	19,000	16,000	19,000	0	19,000
Maintenance - Debert	100,000	33,000	60,000	0	60,000
Maintenance - Airport	127,000	40,000	75,000	0	75,000
Maintenance - DNR Building	0	2,200	75,000	0	75,000
Insurance	19,000	16,958	19,000	0	19,000
Office expense/miscellaneous	4,500	5,210	5,000	0	5,000
Consultants	23,500	23,500	25,000	0	25,000
Debert - CPDS/Airport management	0	0	5,000	0	5,000
Transfer to Vehicle Reserve	0	0	10,800	0	10,800
Capital out of revenue	0	0	0	40,000	40,000
Subtotal	351,834	258,868	429,503	40,000	469,503
Debert leases revenue	183,000	175,000	172,000	0	172,000
Jet fuel revenue	30,000	20,000	20,000	0	20,000
Subtotal	213,000	195,000	192,000	0	192,000
(Profit)/Loss	138,834	63,868	237,503	40,000	277,503

Debert - CPDS/Airport:

Capital out of revenue: Addition requested relates to Incubator Mall Fire System Upgrades \$50,000, mowing equipment \$20,000.

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ENVIRONMENTAL DEVELOPMENT SERVICES (continued):

REF # 54

TOURISM/MARKETING					
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
CNTA- Tourist Bureau	12,500	5,000	5,000	0	5,000
Tatamagouche Tourist Bureau	700	700	700	0	700
Stewiacke Tourism Committee	600	600	600	0	600
CNTA Marketing	2,000	2,000	2,000	0	2,000
Total	15,800	8,300	8,300	0	8,300

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

REF # 55

BRANCH LIBRARY					
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Branch Library	26,150	24,800	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.

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RECREATION SERVICES

REF # 56

RECREATION - PARKS , RINKS, POOLS					
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Parks:					
Regional parks -salaries	75,229	80,000	77,680	0	77,680
Regional parks -benefits	5,329	7,200	6,701	0	6,701
Regional parks -capital equip.	16,000	21,235	0	17,000	17,000
Nelson park -maintenance	25,000	30,000	25,000	0	25,000
Nelson park -capital	85,000	22,500	85,000	0	85,000
Stewiacke park -maintenance	25,000	35,000	30,000	0	30,000
Stewiacke park -capital	10,000	2,200	12,000	0	12,000
Broderick lane park -maintenance	16,000	14,500	17,000	0	17,000
Broderick lane park -capital	8,000	500	12,000	0	12,000
Municipal parks -capital	30,000	15,010	30,000	0	30,000
Municipal parks -maintenance	61,000	39,300	61,200	0	61,200
Provincial Funding	-30,000	0	-65,000	0	-65,000
Subtotal	326,558	267,445	291,581	17,000	308,581
Rinks:					
West Colchester	81,500	80,040	120,618	50,000	170,618
North Shore	88,725	87,190	76,400	0	76,400
Don Henderson	76,200	79,661	83,700	0	83,700
Subtotal	246,425	246,891	280,718	50,000	330,718
Pools:					
Scotia Pool	100,000	100,000	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	155,000	165,000	170,000	0	170,000
Transfer to Vehicle Reserve	0	0	32,112	0	32,112
Subtotal	235,000	245,000	282,112	0	282,112
Non-Profit Organizations:					
Insurance	13,000	15,000	18,000	0	18,000
Civic Centre					
Administration	500,000	598,000	600,000	0	600,000
Interest	412,454	425,000	418,000	0	418,000
Debenture recovery	-24,142	-82,692	-82,743	0	-82,743
Non capital financing	30,000	123,500	0	0	0
Subtotal	918,312	1,063,808	935,257	0	935,257
Total	1,839,295	1,938,144	1,807,668	167,000	1,974,668

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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: New washroom, septic bed, and another small parking lot. The washroom was not completed last year.

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: Paths to Buoy with small shelters, installing a small play piece, adding ground design work for land shaping.

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 2016/17:

West Colchester - \$111,403 (capital) and \$9,215 (insurance)

North Shore - \$63,900 (capital) and \$12,500 (insurance)

Don Henderson (Brookfield) - \$87,200 (capital) and \$10,500 (insurance)

Pools: \$100,000 has been allotted for Scotia Pool as an addition for Council Consideration.

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 2015/16, \$65,575 has been distributed for projects.

The reserve currently has a \$88,000 balance any funds not expensed in 2015/16 will be held in the reserve for future use. The Arena reserve is within this reserve and has a balance of (\$5,500).

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 \$18,000 from \$13,000. 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 Health Authority for one of the debentures.

Additions/Deletions: The Arenas are asking for operational support, primarily relating to electricity costs.

In regional parks capital there is a proposed 50% cost share with the Town of Truro for a purchase of a snowmobile to groom trails.

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2015-2016

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RECREATION SERVICES

REF # 56

RECREATION - PARKS , RINKS, POOLS (continued)

Capital Projects for Rinks

West Colchester

2016

Zamboni	100,000
Refridgeration plant main switch	2,000
Compressor #2 safety controls	1,500
Zamboni room boiler upgrades	6,653
Canteen fire suppression	750
Dressing room door locks	500
	<u>111,403</u>

Insurance 9,215

North Shore

2016

Gutters at front entrance canopy	1,200
Walls Repainted - Upstairs gym area and fitness room	1,500
Canteen Room Renovations	3,500
Condenser	25,000
Chimney	1,200
New zamboni door and player entrance/exit door	18,500
Curling maintenance ice equipment	3,000
Minor hockey room	10,000
	<u>63,900</u>

Insurance 12,500

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2015-2016

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RECREATION SERVICES

REF # 56

RECREATION - PARKS , RINKS, POOLS (continued)

Brookfield (Don Henderson)

2016

Dressing room heat pumps (rooms 2,3,4)	7,800
Replace Flooring in Curling Club	15,000
Curling Club heat pumps	7,500
Day Care Heat Pumps	7,000
Senior Room Heat Pump	5,100
Replace coil in snow melting pit	8,500
Thermostore Upgrade	4,700
Snowblower	1,700
Electric heater in the compressor room	800
Bathroom toilet partitions	7,500
Parking lot	0
Canteen Deep Fryer	1,100
Replace PA system in hockey rink	4,000
Replace hockey nets	2,500
Total	73,200
Insurance	10,500

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TRANSFERS TO OTHER GOVERNMENTS					
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
1. School Board:	6,914,544	6,953,928	7,161,633	0	7,161,633
2. Police Protection:	4,425,185	4,457,672	4,627,695	0	4,627,695
3. Public Prosecution:	17,000	8,888	15,000	0	15,000
4. Corrections:	486,218	470,930	478,000	0	478,000
5. Library:	241,740	235,572	239,576	0	239,576
6. Housing Authority	115,511	141,435	143,839	0	143,839
7. Assessment Services	683,600	663,161	660,896	0	660,896
8. Truro Library	0	0	606,250	0	606,250
Total	12,883,798	12,931,586	13,932,889	0	13,932,889

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 2015/16 and the 2015/16 Joint Uniform Assessment.

2. Police Protection: Based on Department of Justice estimates, allowing a 3.9% 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 consideration fine revenue in the preceding year.

4. County Correctional Services: Estimate is based on the 2015/16 actual costs as the with an allowance of 1.7% for potential increased costs.

5. Colchester-East Hants District Library: It is anticipated a 1.7% 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.

8. Truro Library: Truro Library construction will be finalized in 2016/17. As per the cost share agreement the municipal units have reached, Colchester will fund \$556,250 per year for four years. In addition the agreement requires operational costs be funded at a rate of 40% by the County.

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DEBT - PRINCIPAL PAYMENTS LESS RECOVERIES

	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Wastewater:					
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
Gross debt	390,000	390,000	390,000	0	390,000
Less:					
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
Recoveries	195,000	195,000	195,000	0	195,000
Wastewater debt - net	195,000	195,000	195,000	0	195,000
Solid Waste:					
Landfill site Debt: P Total	400,000	400,000	0	0	0
Gross debt	400,000	400,000	0	0	0
Less:					
Truro, Stewiacke-Landfill- P Total	104,000	104,400	0	0	0
Recoveries	104,000	104,400	0	0	0
Solid Waste debt - net	296,000	295,600	-	0	-
Compost					
	0	0	107,500	0	107,500
	0	0		0	0
	0	0	0	0	0
	0	0	0	0	0
Subtotal	0	0	107,500	0	107,500
Civic Centre subtotal	863,751	863,751	880,980	0	880,980
Debenture Debt total	1,354,751	1,354,351	1,183,480	0	1,183,480

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.

WWTF Debt (3) principal payments will commence in 2017/18.

Solid Waste:

Landfill site Debt: Remaining debt cost shared with the Towns of Truro and Stewiacke. Debt is paid off in 2015/16.

Compost has been added to the repayment schedule for 2016/17.

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.

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	TRANSFERS TO OWN RESERVES				
	2015-2016 BUDGET	2015-2016 PROJECTED	2016-2017 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2016-2017 TOTAL BUDGET
Transfer to Operating Reserve	500,000	500,000	500,000	250,000	750,000
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 Municipal Infrastructure & Development Res.	125,000	125,000	125,000		125,000
Transfer to deficit	0	0	0	390,000	390,000
Transfer to deficit	0	0	0	390,000	390,000
Transfer to Major Flood Reserve	100,000	150,000	150,000	0	150,000
Total	1,175,000	1,225,000	1,225,000	640,000	1,865,000

Operating Reserve:

Annual Council has transferred \$500,000 to the Operating Reserve Fund.
 In the 2014/15 fiscal year Council agreed to transfer to the Operating fund \$432,000 from the Special Operating Reserve.
 The estimated balance with this transfer for the reserve in 2015/16 is \$4,237,000.

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 \$372,000.

Municipal Infrastructure & Development Reserve:

In 2014/15, Council approved the merger of the Debert & Biblehill master plan reserves with the existing municipal infrastructure reserve. The 2015/16 budget reflects a \$125,000 contribution to the reserve. The Infrastructure & Development reserve currently has a balance of \$1,534,244

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, 2016 the balance in the reserve is \$202,046.

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, 2016 the Reserve will be fully committed to existing projects. The reserve will be increased to \$150,000 annually in 2016/17.