

MUNICIPALITY OF COLCHESTER
2013-2014 OPERATING BUDGET
REVENUE and EXPENDITURE SUMMARY

April 2013

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	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTION	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
REVENUE						
Assessable Property Taxes	22,144,469	22,112,260	22,275,196	22,770,348	0	22,770,348
Grants in Lieu	881,944	736,203	797,801	847,916	0	847,916
Own Sources	482,500	282,991	534,705	536,716	0	536,716
Government Transfers	1,286,920	1,279,607	1,279,607	1,455,226	291,245	1,746,471
	<u>24,795,833</u>	<u>24,411,061</u>	<u>24,887,309</u>	<u>25,610,206</u>	<u>291,245</u>	<u>25,901,451</u>
EXPENSE						
Government	675,661	527,166	596,881	511,145	0	589,946
Dept. Admin. Costs	3,838,087	2,769,655	3,726,113	3,970,058	-35,000	3,935,058
Protective Services	387,529	255,923	352,286	380,794	50,000	430,794
Transportation Services	1,852,690	1,662,031	1,835,004	1,867,827	0	1,867,827
Sewage Treatment-Urban	820,391	694,701	857,562	869,019	0	869,019
Sewage Treatment- Rural	2,989,086	2,571,071	2,936,510	2,761,151	0	2,761,151
Solid Waste	1,945,911	1,636,691	1,902,785	2,008,530	0	2,008,530
Public Health Services	166,910	162,519	162,519	143,186	0	143,186
Environmental Development Services	487,015	316,830	461,015	632,015	-20,000	612,015
Recreation,Parks,Rinks	2,097,692	1,881,362	2,259,275	1,585,963	50,000	1,635,963
Transfers to other Govts.	11,800,319	7,368,964	11,808,763	12,271,324	0	12,271,324
Other Transfers	2,518,808	2,506,115	2,520,208	2,919,523	150,000	3,069,523
	<u>29,580,098</u>	<u>22,353,027</u>	<u>29,418,920</u>	<u>29,920,536</u>	<u>195,000</u>	<u>30,194,337</u>
Add Back of Depreciation	-4,784,265	-4,784,265	-4,784,265	-4,292,886		-4,292,886
SURPLUS(DEFICIT)	<u>0</u>	<u>6,842,299</u>	<u>252,654</u>	<u>-17,444</u>	<u>96,245</u>	<u>0</u>
Transfer to Operating Reserve			252,654			
ADJUSTED SURPLUS(DEFICIT)			0			

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REVENUE							
Assessable Property Taxes:							
Tax Levy:							
Residential	#1	14,597,957	14,596,444	14,596,444	15,151,293		15,151,293
Resource	#1	427,896	429,129	429,129	426,957		426,957
Commercial	#1	5,789,595	5,790,939	5,790,939	5,761,620		5,761,620
Business Occupancy	#1	9,968	9,961	9,961	0		0
Forest Acreage	#1	162,889	162,889	162,889	162,997		162,997
Street Frontages	#2	21,164	21,206	21,206	12,481		12,481
Aliant	#3	150,000	141,445	141,445	145,000		145,000
N.S.P.C.	#4	20,000	19,278	19,278	20,000		20,000
HST Grant	#5	85,000	117,715	117,715	120,000		120,000
Deed Transfer Tax	#6	850,000	823,254	956,190	940,000		940,000
Transfer of Tax	#7	30,000	0	30,000	30,000		30,000
		<u>22,144,469</u>	<u>22,112,260</u>	<u>22,275,196</u>	<u>22,770,348</u>	<u>0</u>	<u>22,770,348</u>
Grants in Lieu:							
Federal G.I.L.	#8	72,150	0	61,598	67,500		67,500
Provincial G.I.L.	#9	809,794	736,203	736,203	780,416		780,416
		<u>881,944</u>	<u>736,203</u>	<u>797,801</u>	<u>847,916</u>	<u>0</u>	<u>847,916</u>
Own Sources:							
Tax Certificates	#10	6,500	4,275	6,270	6,500		6,500
Investments	#11	75,000	54,217	75,000	75,000		75,000
Interest on Taxes	#12	250,000	224,499	300,000	300,000		300,000
Miscellaneous	#13	151,000	0	153,435	155,216		155,216
		<u>482,500</u>	<u>282,991</u>	<u>534,705</u>	<u>536,716</u>	<u>0</u>	<u>536,716</u>
Government Transfers:							
Equalization Grant	#14	350,000	343,340	343,340	345,000		345,000
Farm Acreage Grant	#15	223,420	222,891	222,891	228,572		228,572
911 Subscription Revenue	#16	12,000	11,876	11,876	12,000		12,000
Trans. Reserves	#17	701,500	701,500	701,500	869,654	291,245	1,160,899
		<u>1,286,920</u>	<u>1,279,607</u>	<u>1,279,607</u>	<u>1,455,226</u>	<u>291,245</u>	<u>1,746,471</u>
		<u>24,795,833</u>	<u>24,411,061</u>	<u>24,887,309</u>	<u>25,610,206</u>	<u>291,245</u>	<u>25,901,451</u>

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EXPENSE

	REF #	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTION	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Government:							
Legislative	#18	525,060	377,500	472,052	459,987	69,301	529,288
Memberships	#19	30,401	30,329	30,329	31,158		31,158
Ec. Devel. Grants	#20	34,500	29,455	34,500	20,000	9,500	29,500
Election	#21	85,700	89,882	60,000	0		0
		<u>675,661</u>	<u>527,166</u>	<u>596,881</u>	<u>511,145</u>		<u>589,946</u>
Department Admin Costs:							
General Admin.	#22	982,247	653,819	933,730	1,020,004	-35,000	985,004
Financ. Services	#23	585,973	475,629	593,633	612,584		612,584
Planning/Public Works/ Prop. Info.	#24	816,762	540,084	741,157	887,970		887,970
By-law Enforcement	#25	548,712	353,274	474,138	530,114		530,114
Recreation Administration	#26	326,171	202,061	323,850	340,189		340,189
Facility Costs	#27	113,321	80,149	115,852	115,740		115,740
County Owned Properties	#28	14,000	-3,327	14,000	14,000		14,000
Tax Exemption Bylaw	#29	302,161	311,366	311,366	302,088		302,088
Other Fiscal Charges	#30	85,000	92,860	154,647	140,000	0	140,000
Depreciation		63,740	63,740	63,740	7,369		7,369
		<u>3,838,087</u>	<u>2,769,655</u>	<u>3,726,113</u>	<u>3,970,058</u>	<u>-35,000</u>	<u>3,935,058</u>
Protective Services							
Central Dispatch/EMO	#31	285,041	193,573	267,594	298,198		298,198
Flood Advisory	#32	50,000	10,862	33,204	50,000	50,000	100,000
Unsightly Premises	#33	1,000	0	0	1,000		1,000
Depreciation		51,488	51,488	51,488	31,596		31,596
		<u>387,529</u>	<u>255,923</u>	<u>352,286</u>	<u>380,794</u>	<u>50,000</u>	<u>430,794</u>
Transportation Services							
Road Transportation	#34	951,698	762,590	934,312	970,035		970,035
Street Lighting	#35	3,700	2,149	3,400	3,700		3,700
Depreciation		897,292	897,292	897,292	894,092		894,092
		<u>1,852,690</u>	<u>1,662,031</u>	<u>1,835,004</u>	<u>1,867,827</u>	<u>0</u>	<u>1,867,827</u>

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	REF #	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTION	2013-2014 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2013-2014 TOTAL BUDGET
Environmental Health Services							
Sewage Treatment-Urban							
Central Colchester	#36	771,956	677,625	808,994	822,293		822,293
Marshland Drive	#37	48,435	17,076	48,568	46,726		46,726
		<u>820,391</u>	<u>694,701</u>	<u>857,562</u>	<u>869,019</u>	<u>0</u>	<u>869,019</u>
Sewage Treatment- Rural							
Sewage Treatment - Lift Stations	#38	188,958	72,085	170,938	213,848		213,848
Brookfield Sewage Treatment Plant	#39	110,433	33,879	106,840	140,789		140,789
Great Village Sewage Treatment Plant	#40	91,018	19,227	71,745	94,154		94,154
Tatamagouche Sewage Treatment Plant	#41	109,288	30,870	108,140	124,839		124,839
Debert Sewage Treatment Plant	#42	105,173	35,577	98,530	144,259		144,259
Public Works Building	#43	17,481	12,698	13,582	25,093		25,093
Depreciation		2,366,735	2,366,735	2,366,735	2,018,169		2,018,169
		<u>2,989,086</u>	<u>2,571,071</u>	<u>2,936,510</u>	<u>2,761,151</u>	<u>0</u>	<u>2,761,151</u>
Solid Waste:							
Residual Disposal	#44	56,548	-205,838	48,988	38,955		38,955
Waste Diversion	#45	27,567	231,878	19,579	39,865	0	39,865
Invessel Composting	#46	209,129	106,789	134,793	193,662		193,662
Host Community	#47	5,000	0	0	10,000		10,000
Recycling Collection	#48	478,318	370,864	473,318	478,318	0	478,318
Materials Recovery Facility	#49	-118,982	-155,333	-62,224	22,186		22,186
Depreciation		1,288,331	1,288,331	1,288,331	1,225,544		1,225,544
		<u>1,945,911</u>	<u>1,636,691</u>	<u>1,902,785</u>	<u>2,008,530</u>	<u>0</u>	<u>2,008,530</u>
Public Health Services	#50	166,910	162,519	162,519	143,186	0	143,186
Environmental Development Services							
Planning	#51	50,000	10,116	20,000	60,000	80,000	140,000
Economic Development	#52	363,186	238,316	363,186	488,186	-100,000	388,186
Tourism/Marketing	#53	8,300	8,300	8,300	8,300		8,300
Miscellaneous	#54	20,000	14,569	24,000	30,000		30,000
Depreciation		45,529	45,529	45,529	45,529		45,529
		<u>487,015</u>	<u>316,830</u>	<u>461,015</u>	<u>632,015</u>	<u>-20,000</u>	<u>612,015</u>
Recreation Services							
Recreation:Parks, Rinks and							
Pools	#55	2,026,541	1,810,211	2,188,124	1,515,377	50,000	1,565,377
Depreciation		71,151	71,151	71,151	70,586		70,586
		<u>2,097,692</u>	<u>1,881,362</u>	<u>2,259,275</u>	<u>1,585,963</u>	<u>50,000</u>	<u>1,635,963</u>

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	REF#	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTION	2013-2014 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2013-2014 TOTAL BUDGET
Transfers, Capital and Financing:							
Transfers							
School Board	#56	6,182,136	4,120,480	6,180,716	6,517,559		6,517,559
Police Protection	#56	4,117,579	2,087,046	4,121,311	4,217,579	0	4,217,579
Police Prosecution	#56	25,000	10,551	10,551	11,000		11,000
Corrections	#56	482,482	359,193	478,924	507,064		507,064
Library	#56	234,122	173,853	231,804	234,122		234,122
Housing Authority	#56	75,000	115,002	115,002	100,000		100,000
Assessment Services	#56	684,000	502,839	670,455	684,000		684,000
		<u>11,800,319</u>	<u>7,368,964</u>	<u>11,808,763</u>	<u>12,271,324</u>	<u>0</u>	<u>12,271,324</u>
Debt Principle Less Recoveries	#57	1,058,808	1,046,115	1,060,208	1,559,523		1,559,523
Transfer to Reserves	#58	1,460,000	1,460,000	1,460,000	1,360,000	150,000	1,510,000
		<u>2,518,808</u>	<u>2,506,115</u>	<u>2,520,208</u>	<u>2,919,523</u>	<u>150,000</u>	<u>3,069,523</u>
Total Expenditure		<u>29,580,098</u>	<u>22,353,027</u>	<u>29,418,920</u>	<u>29,920,536</u>	<u>195,000</u>	<u>30,194,337</u>
Add Back of Depreciation		-4,784,265	-4,784,265	-4,784,265	-4,292,886		-4,292,886
Surplus (Deficit)		<u>0</u>	<u>6,842,299</u>	<u>252,654</u>	<u>-17,444</u>	<u>96,245</u>	<u>0</u>

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
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**REF # 1
ASSESSABLE PROPERTY TAX**

	2012-2013 (000's)	2013-2014 (000's)	INCREASE (000's)	% CHANGE
Net Taxable Assessments:				
Residential	1,737,852	1,803,725	65,873	3.79%
Resource	50,940	50,828	-112	-0.22%
Commercial	257,312	256,072	-1,240	-0.48%
Business Occupancy	443	0	-443	-100.00%
Forest Acreage	162,889	162,997	108	0.07%
	<u>2,209,436</u>	<u>2,273,622</u>	<u>64,186</u>	

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Tax Levy:						
Residential	14,597,957	14,596,444	14,596,444	15,151,293	0	15,151,293
Resource	427,896	429,129	429,129	426,957	0	426,957
Commercial	5,789,595	5,790,939	5,790,939	5,761,620	0	5,761,620
Business Occupancy	9,968	9,961	9,961	0	0	0
Forest Acreage	162,889	162,889	162,889	162,997	0	162,997
	<u>20,988,305</u>	<u>20,989,362</u>	<u>20,989,362</u>	<u>21,502,867</u>	<u>0</u>	<u>21,502,867</u>

Tax Rate

	2012-2013 Rate	2013-2014 Rate	Tax Levy	Increase / Decrease (in cents)	Increase / Decrease (%)
1. Maintenance Rate Inc/Dec.					
Residential	0.840	0.840	15,578,250	0.000	0.0000%
Commercial	2.250	2.250	5,924,617	0.000	0.0000%
			<u>21,502,867</u>		

Assessment Increase:

The increase in residential assessment of 3.79% is split: 2.47% for market re-assessment and 1.32% for new growth.

The increase in commercial assessment is 1.00%, excluding the impact of the pipeline assessment. New growth represents 100% of this assessment.

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

The decrease the Business Occupancy is 100%, as the Business Occupancy tax has been eliminated in Nova Scotia, with the final year being 2012/13.

As prescribed by the Assessment Act, a per acre levy is charged to owners of forest land. Records from the Assessment Office indicate that 340,092 acres are charged at 25 cents per acre (under 50,000) and 194,936 acres at 40 cents per acre (over 50,000).

Tax Rate versus Assessment:

On residential/resource, a one cent increase raises \$185,455 of property tax.

On commercial/business occupancy, a one cent increase raises \$25,607 of property tax.

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ASSESSABLE PROPERTY TAX (Continued)

REF # 2

STREET FRONTAGES

2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
21,164	21,206	21,206	12,481		12,481

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. The final recognition of revenue for Oakland and Peppard was in 2012/13. In 2013/14, Sunnybrook's revenue is \$3,173.85 (final is 2020/21) and Glenabbey/Cottam/Maclaughlin is \$9,306.87 (final is 2015/16).

REF # 3

ALIAINT

2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
150,000	141,445	141,445	145,000		145,000

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

REF # 4

NOVA SCOTIA POWER

2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
20,000	19,278	19,278	20,000		20,000

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

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ASSESSABLE PROPERTY TAX (Continued)

REF # 5	HST GRANT				
2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
85,000	117,715	117,715	120,000		120,000

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				
2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
850,000	823,254	956,190	940,000		940,000

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

REF # 7	TRANSFER of TAX				
2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
30,000	0	30,000	30,000		30,000

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

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GRANTS IN LIEU

REF # 8

FEDERAL GRANT IN LIEU

2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014		2013-2014 TOTAL BUDGET
			MAINTENANCE BUDGET	ADDITIONS / DELETIONS	
72,150	0	61,598	67,500		67,500

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

REF #9

PROVINCIAL GRANT IN LIEU

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014		2013-2014 TOTAL BUDGET
				MAINTENANCE BUDGET	ADDITIONS / DELETIONS	
Provincial Grant In Lieu	445,036	459,901	459,901	466,000		466,000
Wind Turbines	364,758	276,302	276,302	314,416		314,416
	809,794	736,203	736,203	780,416	0	780,416

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. For 2012/2013, the budget was based on the receivable that was billed to the Province, but not yet approved or paid. 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 2013/2014:

Nuttby	50.60 Megawatts @ \$6,049 per MW = \$306,074
Brookfield	0.60 Megawatts @ \$4,777 per MW = \$2,866
Spiddle Hill	0.80 Megawatts @ \$6,049 per MW = \$4839
	Total \$313,779
	Plus grant already calculated \$637
	Grand Total \$314,416

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OWN SOURCES

REF # 10

TAX CERTIFICATE FEES

2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
6,500	4,275	6,270	6,500		6,500

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

REF # 11

RETURN ON INVESTMENTS

2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
75,000	54,217	75,000	75,000		75,000

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

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OWN SOURCES (continued)

REF # 12

INTEREST ON TAXES

2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	2013-2014 ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
250,000	224,499	300,000	300,000		300,000

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

REF # 13

MISCELLANEOUS

2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	2013-2014 ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
151,000	0	153,435	155,216		155,216

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

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GOVERNMENT TRANSFERS

REF # 14

EQUALIZATION GRANT

2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
350,000	343,340	343,340	345,000		345,000

We anticipate, at this time, that there will be minimal change to the equalization grant pool for municipalities. The budgeted estimate is based on the change in uniform assessment as well as the amount received in 2012/2013.

REF # 15

FARM ACREAGE GRANT

2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
223,420	222,891	222,891	228,572		228,572

Farm acreage assessment was re-established by Legislation as a grant during 1998/99. Current rate is \$2.86 per acre. The Legislation allows for an annual increase tied into the Canadian Price Index. Estimated increase is 2.0%. The estimated revenue is based on 78,278 acres @ \$2.92 per acre in 2013-2014. The

REF # 16

911 SUBSCRIPTION REVENUE

2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
12,000	11,876	11,876	12,000		12,000

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

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
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GOVERNMENT TRANSFERS (continued)

REF # 17

TRANSFERS FROM RESERVES

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
From Operating Reserve	601,500	601,500	601,500	869,654	291,245	1,160,899
From Major Flood Reserve	100,000	100,000	100,000	0		0
	<u>701,500</u>	<u>701,500</u>	<u>701,500</u>	<u>869,654</u>	<u>291,245</u>	<u>1,160,899</u>

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

From the Operating Reserve

1. From the operating reserve fund - community centre: Debt payment transfer approved in Capital Budget	\$200,000
2. Towards the operating deficit for community centre	\$117,000
3. Temporary financing - toward community centre	\$552,654
TOTAL	<u><u>\$869,654</u></u>

Additions/Deletions:

Council approved a withdrawal of an additional \$291,245 from the Special Operating Reserve Fund to balance the 2012/13 Operating Budget and to keep the general tax rates the same as 2012/13.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
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**GOVERNMENT:
REF # 18**

LEGISLATIVE

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Council honorariums	246,453	166,723	246,453	251,380		251,380
Citizen representatives	1,300	332	381	1,300		1,300
Councillor's Expenses	13,600	6,603	11,388	13,600		13,600
Training and Development	4,000	1,316	1,316	4,000		4,000
Meals/Luncheons	1,500	476	850	1,500		1,500
Basic Benefits	4,500	5,126	7,200	7,000		7,000
Miscell. expenses	10,000	3,561	8,000	10,000		10,000
UNSM/FCM conference	23,500	23,876	23,876	26,500		26,500
Grant Requests	124,500	145,750	145,750	33,000	90,008	123,008
Newsletter	35,000	23,737	26,838	51,000		51,000
Auditor General	20,707	0	0	20,707	-20,707	0
Organizational Review	40,000	0	0	40,000		40,000
	<u>525,060</u>	<u>377,500</u>	<u>472,052</u>	<u>459,987</u>	<u>69,301</u>	<u>529,288</u>

Honorariums:

Councillor's honorariums for 2013/14 are set in accordance with the Councillor Remuneration bylaw. For 2012/2013, the breakdown was as follows: Mayor: \$39,204; Deputy Mayor \$23,897, and \$18,335. For 2013/14, the breakdown is \$39,988; Deputy Mayor \$24,374, and Councillors \$18,702. This represents an increase of 2%, which is accordance with the Consumer Price Index (CPI). Council is currently reviewing the honorariums for the Mayor and other Council Members.

Grant Requests

2012/13 Budget Deliberations:

During the 2012/13 budget deliberations, Council approved \$36,500 in grant requests (\$29,000 to non-profit organizations and \$7,500 to the Truro Tennis Club). In addition, \$23,000 was in the budget for annual allotments to the VON, SPCA, North Shore River Restoration (Year 4 of 5), Special Olympics, and Big Brothers Big Sisters. Council also approved \$55,000 for Lawn Bowling and \$10,000 for the Historical Society.

For 2013/14:

Grant Requests for 2012/13 include annual amounts for VON (\$5,000), SPCA (\$5,000), Colchester Special Olympics (\$3,000), Big Brothers/Big Sisters (\$5,000), North Shore River Restoration (\$5,000 - Year 5 of 5), Colchester Historical Society (\$10,000).

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

Auditor General: An amount had been estimated for the purchase of Auditor General services in 2012/2013, but had not been used. It is recommended that a similar amount be included in the 2013/14 budget. If Colchester is not on the audit schedule for 2013/2014, the amount will be transferred to a reserve for use in a future year. This is a new mandatory requirement for all Municipalities. According to the formula, Colchester's cost will be \$20,707.

Organizational Review: In 2012/13, staff recommended a new position: solid waste admin support clerk, which was approved by council. For 2013/14, the proposed budget is for current vacant position (public works secretary).

Additions/Deletions: Council approved \$37,450 in grants to non-profits and \$15,000 to the Creamery Square Association and \$37,558 capital contribution to the Colchester Historical Society. Council deleted funding for the Auditor General review.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2013-2014 OPERATING BUDGET**

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**GOVERNMENT (continued)
REF # 19**

MEMBERSHIPS

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
UNSM	14,277	14,275	14,275	15,427		15,427
FCM	5,284	5,067	5,067	4,744		4,744
CNTA	10,840	10,987	10,987	10,987		10,987
	<u>30,401</u>	<u>30,329</u>	<u>30,329</u>	<u>31,158</u>	<u>0</u>	<u>31,158</u>

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

REF # 20

ECONOMIC DEVELOPMENT GRANTS

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
	<u>34,500</u>	<u>29,544</u>	<u>34,500</u>	<u>20,000</u>	<u>9,500</u>	<u>29,500</u>

The following grants have been approved to date in 2012/2013: Nova Scotia Blind Golf Association (\$5,000), Tatamagouche Tattoo (\$1,500), TOPS NS (\$3,000), Acadian Games (\$5,000), Truro Midget AAA Bearcats (\$5,000), North River Softball (\$5,000), Truro Minor Football (\$2,000), Truro Curling Club (\$500), and Recreation NS Conference (\$4,000)

\$1,455 was refunded by the Cobequid Planters Society, for a grant they received in 2011/12. They did not require all the funds given.

During deliberations on the Economic Development Grant Policy last year, Council increased the "Maintenance Budget" to \$20,000.

Additions/Deletions: Council approved \$9,500 in Grants thus keeping \$20,000 available for requests during the year.

REF # 21

ELECTION

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
	<u>85,700</u>	<u>89,882</u>	<u>60,000</u>	<u>0</u>		<u>0</u>

There is an expected recovery from the School Board of approximately \$30,000. The next Municipal Election will be in 2016.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
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**DEPARTMENT ADMIN COSTS:
REF # 22**

GENERAL ADMINISTRATION

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	2013-2014 ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Administration:						
Salaries	423,031	275,083	375,538	428,742		428,742
Benefits	92,462	59,504	82,618	93,213		93,213
Legal services	95,000	84,985	121,584	100,000		100,000
Insurance	4,000	2,346	2,346	4,000		4,000
Telephone	11,000	7,673	10,100	11,000		11,000
Office Supplies	3,000	1,478	2,400	3,000		3,000
Printing and Photo supplies	15,250	9,362	16,102	17,850		17,850
Postage	18,500	15,308	20,652	21,065		21,065
Newspaper ads	5,000	2,620	3,600	5,000		5,000
Dues	4,000	3,989	4,513	5,000		5,000
Training/Develop.	7,500	9,769	11,758	14,500		14,500
Travel	2,000	698	1,100	2,000		2,000
Records Management	8,000	130	4,300	8,000		8,000
Miscellaneous	12,500	6,575	7,037	12,500		12,500
Consultants	10,000	6,183	18,000	10,000		10,000
Wellness Initiative	7,500	2,975	6,000	7,500		7,500
NET	718,743	488,678	687,648	743,370	0	743,370
Computer Systems:						
Salaries	114,459	75,119	109,657	110,048		110,048
Benefits	25,635	16,018	24,125	24,210		24,210
Computer Supplies	900	1,475	1,800	1,500		1,500
Training/Development	3,000	1,422	2,800	3,000		3,000
Infrastructure	98,010	67,422	90,200	108,998	-35,000	73,998
Licensing/Fees	4,000	1,560	5,500	15,778		15,778
Lease Costs	17,500	2,125	12,000	11,600		11,600
Travel	0	0	0	1,500		1,500
NET	263,504	165,141	246,082	276,634	-35,000	241,634
	982,247	653,819	933,730	1,020,004	-35,000	985,004

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2013-2014 OPERATING BUDGET**

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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 Assistant/Researcher, Executive Secretary, Admin Support Clerk and Human Resource Specialist.

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.

Training and Development: Additional professional training for Admin Assistant Researcher.

Records Management: Continue the process for municipal records retention, includes annual maint. fee

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

Consultants: Administrative projects requiring additional reserves. In 2012/13, costs reflect the CAO search.

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, and Fiber Ops project to Kempton (\$35,000).

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

Additions/Deletions: Council deleted \$35,000 from the budget for the proposed project linking the Kempton Solid Waste Facilities to fibre-optic internet.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
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**DEPARTMENT ADMIN COSTS (cont.)
REF # 23**

FINANCIAL SERVICES

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Finance:						
Salaries	232,460	158,150	230,377	235,860		235,860
Benefits	52,130	34,854	50,218	51,900		51,900
External Audit fees	37,000	32,303	40,000	40,000		40,000
Training/Development	4,250	6,414	6,535	6,800		6,800
Office expense	4,000	3,598	4,000	4,000		4,000
Computer Programming	15,000	14,759	15,000	20,000		20,000
NET	344,840	250,078	346,130	358,560	0	358,560
Tax Office:						
Salaries	47,243	33,272	46,927	47,866		47,866
Benefits	10,590	8,167	11,821	12,058		12,058
Telephone	4,000	2,702	3,800	4,000		4,000
Office expense	7,000	7,164	7,400	7,500		7,500
Postage	23,000	20,016	24,000	26,000		26,000
Training/Development	1,000	926	950	1,000		1,000
Tax billings	12,500	8,332	9,500	10,000		10,000
Tax Sale Costs	500	583	600	500		500
Collection Costs	100	0	0	100		100
Tax Exemptions	100,000	108,410	108,410	110,000		110,000
Tax adjustments	200	0	0	0		0
Reduced Taxes-Debert Park	35,000	35,979	34,095	35,000		35,000
NET	241,133	225,551	247,503	254,024	0	254,024
	585,973	475,629	593,633	612,584	0	612,584

MUNICIPALITY OF THE COUNTY OF COLCHESTER
2013-2014 OPERATING BUDGET

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DEPARTMENT ADMIN COSTS (cont.)

REF # 23

FINANCIAL SERVICES (continued)

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

In Finance-

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

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

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

In Tax Office-

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

Tax Exemption: Council reviewed the Tax Exemption policy in 2012/2013. Based on the approved changes, the budget has increased to \$110,000.

Reduced Taxes - Debert Park: Reflects property taxes on CORDA held properties in Colchester Park. Timeline for the transfer of property to the Municipality is unknown. When the transfer occurs, the tax impact will be neutral; the removal of the tax exemption expense will be offset by the reduced taxable assessment.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2013-2014 OPERATING BUDGET**

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**DEPARTMENT ADMIN COSTS (cont.)
REF # 24**

PLANNING,PUBLIC WORKS, PROPERTY INFORMATION

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Planning:						
Salaries	184,089	107,949	159,569	217,561		217,561
Benefits	38,765	28,011	35,105	47,863		47,863
Term Employee	7,000	2,731	3,000	7,000		7,000
Training/Development	3,500	4,379	4,700	3,500		3,500
Travel	7,000	1,208	2,078	7,000		7,000
Office expenses/ Telephone	13,000	8,350	12,500	16,000		16,000
Computer supplies/programming	7,000	1,252	5,000	7,000		7,000
Advertisements	5,500	530	2,000	5,500		5,500
Miscellaneous	4,000	81	3,000	4,000		4,000
NET	269,854	154,491	226,952	315,424	0	315,424
Public Works:						
Salaries	212,732	191,008	212,732	198,237		198,237
Term Employee	0	0	0	12,000		12,000
Benefits	51,750	51,267	53,183	49,559		49,559
Office Supplies	2,500	1,046	2,000	2,500		2,500
Miscell.	2,000	69	1,000	1,000		1,000
Lower Truro Water	1,500	288	1,000	1,500		1,500
Newspaper ads	2,500	22	1,500	2,500		2,500
Training/Development	14,000	9,400	13,000	14,500		14,500
Consultant's Fees	25,000	0	25,000	25,000		25,000
Travel Expense	8,000	2,525	4,000	7,000		7,000
Telephone	5,000	3,657	4,500	5,000		5,000
Map Expenses/Computer costs	7,500	697	5,500	7,500		7,500
Stormwater Management	0	0	0	50,000		50,000
Flood Committee	500	0	500	1,000		1,000
NET	332,982	259,979	323,915	377,296	0	377,296
Property Info:						
Salaries	140,277	88,768	128,493	130,900		130,900
Benefits	32,384	22,983	32,000	29,200		29,200
Computer supplies/programming	29,465	8,682	22,875	23,350		23,350
Telephone	2,400	1,508	2,220	2,400		2,400
Training/Development	4,800	1,442	1,442	4,800		4,800
Travel Expense	3,600	1,681	2,510	3,600		3,600
Miscellaneous/Mapping	1,000	550	750	1,000		1,000
NET	213,926	125,614	190,290	195,250	0	195,250
	816,762	540,084	741,157	887,970	0	887,970

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, Senior Planner (July 1, 2013), and Planner.

Office Expenses/Telephone: Due to return of Senior Planner from duties as Project Manager.

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

Miscellaneous expense: For research materials, subscriptions, memberships.

In Public Works-

Salaries: Director of Public Works(30%); 2 Project Engineers (50%), Engineering Technician, Admin Support Clerk (10%), Summer Student. Approximately 50% of Project Engineers salaries to be charged to specific projects. Term Employee to work on flood work and other designs.

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

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

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

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

Stormwater Management: For implementation of a demonstration stormwater management plan.

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

For 2013/14:

20% Regional Sewage Treatment Plant

30% to Public Works

20% to Sewage Treatment for rural plants and pumping stations

15% to Wastewater Collection

5% to Water Utilities

In Property Information-

Salaries: Manager, GIS Technician (at 60%), part time permanent clerical position & student for database.

40% of GIS technician is in the position of protective services coordinator.

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

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DEPARTMENT ADMIN COSTS (cont.)

REF # 25

BY-LAW ENFORCEMENT

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Building/Fire Inspection:						
Salaries	235,431	160,742	233,105	231,471		231,471
Benefits	51,962	37,226	53,614	54,125		54,125
Vehicle Lease/Fuel/Maint.	22,600	16,515	24,600	23,824		23,824
Training/Development	4,500	4,831	5,800	5,449		5,449
Office Supplies/Insurance	7,100	4,380	6,354	6,338		6,338
Travel Expenses	9,500	6,787	8,900	9,502		9,502
Computer/Misc.	14,500	7,687	9,243	10,489		10,489
Building Permit Fees	-35,000	-23,829	-55,000	-30,320		-30,320
NET	310,593	214,339	286,616	310,878	0	310,878
Development Office:						
Salaries	101,876	71,571	104,876	110,844		110,844
Benefits	25,958	10,673	23,072	24,386		24,386
Office Expenses	1,000	0	500	1,000		1,000
Travel	1,000	494	600	1,000		1,000
Mapping	50,000	0	0	20,000		20,000
Training/Development/ Misc.	4,600	1,803	2,700	4,600		4,600
Subdivision/Development Fees	-4,450	-3,700	-4,300	-4,300		-4,300
NET	179,984	80,841	127,448	157,530	0	157,530
Dog Control:						
Salaries	68,246	48,842	71,246	74,000		74,000
Benefits	15,000	9,445	15,000	15,000		15,000
Pound Costs	14,000	11,680	15,000	15,000		15,000
Vehicle Expense	14,244	10,689	14,744	13,444		13,444
Commission on Dog Tag Sales	4,000	1,810	4,000	4,000		4,000
Other	14,400	8,869	14,132	14,400		14,400
	129,890	91,335	134,122	135,844	0	135,844
Less:						
Dog Tag Sales	-19,000	-6,096	-19,000	-19,000		-19,000
Town Of Truro	-51,955	-25,978	-53,648	-54,338		-54,338
Dog Pound Fees	-800	-1,167	-1,400	-800		-800
NET	58,135	58,094	60,074	61,706	0	61,706
	548,712	353,274	474,138	530,114	0	530,114

MUNICIPALITY OF THE COUNTY OF COLCHESTER
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DEPARTMENT ADMIN COSTS (cont.)

REF # 25

BY-LAW ENFORCEMENT (cont.)

Services are as follows:

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

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

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

Building Inspection/ Fire Inspection

Salaries: Building inspector, 2 deputy building inspectors, secretary 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 Building Inspection Secretary (30%)

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

Other expense: For disposal costs and insurance.

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

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
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**DEPARTMENT ADMIN COSTS(cont.)
REF # 26**

RECREATION SERVICES

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Salaries	172,671	117,794	172,671	179,489		179,489
Part-time Salaries	38,000	26,291	38,000	43,000		43,000
Benefits	45,000	33,573	45,000	48,000		48,000
Telephone	4,500	3,707	4,500	4,500		4,500
Office Supplies	3,500	1,594	3,000	3,500		3,500
Advertising	4,000	3,489	4,000	4,200		4,200
Membership Fees	1,400	1,109	1,300	1,400		1,400
Training/Development	3,500	932	3,500	3,600		3,600
Travel	4,000	3,006	4,000	4,000		4,000
Magazines/Miscellaneous	500	410	410	500		500
Volunteer Reception	2,000	2,293	2,293	2,000		2,000
Recreation Workshops	1,800	799	1,300	2,000		2,000
Education & Promotions	13,000	3,212	11,000	13,000		13,000
Mayor's Challenge	8,000	-14,144	8,000	10,000		10,000
Active Communities Program	5,000	1,372	5,000	6,000		6,000
Active Transportation	23,000	14,215	21,000	23,000		23,000
Art Purchase Program	1,800	1,333	1,800	2,000		2,000
Summer Day Camps	14,500	17,076	17,076	15,000		15,000
Provincial Funding	-20,000	-16,000	-20,000	-25,000		-25,000
	<u>326,171</u>	<u>202,061</u>	<u>323,850</u>	<u>340,189</u>	<u>0</u>	<u>340,189</u>

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**DEPARTMENT ADMIN COSTS(cont.)
REF # 26**

RECREATION

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

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

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

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

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

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

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

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

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

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

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

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**DEPARTMENT ADMIN COSTS(cont.)
REF # 27**

FACILITY COSTS

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Courthouse:						
Wages	67,117	41,665	64,771	66,067		66,067
Benefits	16,318	12,450	16,841	17,177		17,177
Electricity	27,500	18,444	27,200	28,016		28,016
Furnace Oil	25,000	5,845	26,645	27,444		27,444
Water	1,700	986	1,750	1,800		1,800
Maintenance and Supplies	45,000	45,843	50,000	45,000		45,000
Insurance	8,000	7,201	7,201	8,000		8,000
Telephone	5,200	2,783	4,250	4,700		4,700
Miscellaneous	700	408	408	750		750
	<u>196,535</u>	<u>135,625</u>	<u>199,066</u>	<u>198,954</u>		<u>198,954</u>
PNS Rental	-83,214	-55,476	-83,214	-83,214	0	-83,214
	<u>113,321</u>	<u>80,149</u>	<u>115,852</u>	<u>115,740</u>	<u>0</u>	<u>115,740</u>

Courthouse:

Wages: 2 positions- Janitor and Cleaner.

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

Maintenance and Supplies: Overexpenditure in 2012/2013 due to work done to the foundation, parking lot on Queen Street, and paving. Also, work done on wall and front stairs by County staff.

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

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
REF #28 County Owned Properties						
Electricity	1,000	3,118	7,800	8,034		8,034
Maintenance and Operations	8,000	13,492	20,000	20,000		20,000
Insurance	1,000	2,377	2,377	2,500		2,500
Miscellaneous	3,000	2,086	4,486	5,000		5,000
Newspaper Ads	1,000	0	0	0		0
Transfer to Salmon River						
School Reserve	0	0	15,737	14,466		14,466
	<u>14,000</u>	<u>21,073</u>	<u>50,400</u>	<u>50,000</u>	<u>0</u>	<u>50,000</u>
Salmon River School Rental	0	-24,400	-36,400	-36,000		-36,000
	<u>14,000</u>	<u>-3,327</u>	<u>14,000</u>	<u>14,000</u>		<u>14,000</u>

Budget set up for the former Salmon River Elementary School, owned by the County. Currently being rented to the RCMP until May 2014. Council directed that a nominal amount be setup as the budget and excess be transferred to a reserve for potential future demolition.

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

REF # 29

TAX EXEMPTION- BYLAW

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Non-Profit	187,614	197,368	197,368	187,992		187,992
Water Utilities	28,258	27,709	27,709	27,711		27,711
Registered Charities	86,289	86,289	86,289	86,385		86,385
	<u>302,161</u>	<u>311,366</u>	<u>311,366</u>	<u>302,088</u>	<u>0</u>	<u>302,088</u>

Under Section 71 of the Municipal Government Act, Council has enacted a bylaw to exempt property of non-profit organizations and registered charities. This must be shown as an expenditure. During budget deliberations in 2007/08, Council gave an exemption to the Tatamagouche Water Utility. The budget for 2013/14 has decreased slightly from 2012/13 due to a few properties no longer qualifying for the exemption.

OTHER FISCAL CHARGES

REF # 30

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Courthouse Capital	10,000	11,213	13,000	10,000		10,000
Employee Benefits Pension	0	0	50,000	50,000		50,000
Tax Appeal Allowance	65,000	81,647	81,647	70,000	0	70,000
Unresolved Assessment Appeals	0	0	0	0		0
Uncollectible Taxes	10,000	0	10,000	10,000	0	10,000
	<u>85,000</u>	<u>92,860</u>	<u>154,647</u>	<u>140,000</u>	<u>0</u>	<u>140,000</u>

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

Employee Benefits Pension: Annually, the accrued pension benefit obligation (liability) is increased or decreased to comply with Generally Accepted Accounting Principles. Based on the three year actuarial valuation, the employers contribution was increased starting in 2012/2013. A pension expense amount based on past estimates is included in the 2013/14 budget. The accounting valuation for 2012/13 indicates \$50,000 is to be expensed to increase the liability.

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 2012/13.

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

Allowance for Uncollectible Taxes: Council recently amended its policy on tax arrears allowance. The budget is set using this policy. Because 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 2013/14.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2013-2014 OPERATING BUDGET**

**APRIL 2013
REF #31**

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CENTRAL DISPATCH/EMERGENCY MANAGEMENT

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Central Dispatch:						
Answering Service	86,981	50,838	86,205	87,929		87,929
Telephone	25,000	16,060	25,352	25,500		25,500
Electricity	1,000	584	876	1,000		1,000
Radio/Signalling/Repairs	10,250	783	1,201	5,250		5,250
	<u>123,231</u>	<u>68,265</u>	<u>113,634</u>	<u>119,679</u>	<u>0</u>	<u>119,679</u>
Other Costs:						
Colchester Search and Rescue	22,135	23,616	23,616	24,088		24,088
Radio License Fees	13,500	13,097	13,097	13,500		13,500
Operating Grant - Vol Fire Depts	45,729	45,240	45,240	45,240		45,240
Base Level of Service	10,000	0	0	5,000		5,000
Special Hazards Response Unit	25,000	17,731	25,000	25,000		25,000
SHRU - Capital out of Revenue	7,500	6,584	6,584	0		0
EMO	24,997	11,036	21,493	26,460		26,460
EOC Building Maintenance	2,500	3,476	3,746	3,500		3,500
	<u>151,361</u>	<u>120,780</u>	<u>138,776</u>	<u>142,788</u>	<u>0</u>	<u>142,788</u>
Fire Services Liason:						
Salaries	10,449	3,785	10,583	20,919		20,919
Employee Benefits	0	0	2,751	5,372		5,372
Telephone	0	496	976	1,200		1,200
Office Supplies/Misc	0	46	122	1,740		1,740
Training & Development	0	0	340	3,500		3,500
Travel Expenses	0	201	552	3,000		3,000
	<u>10,449</u>	<u>4,528</u>	<u>15,324</u>	<u>35,731</u>	<u>0</u>	<u>35,731</u>
NET	<u>285,041</u>	<u>193,573</u>	<u>267,734</u>	<u>298,198</u>	<u>0</u>	<u>298,198</u>

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2013-2014 OPERATING BUDGET**

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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 October 1, 2010. The contract is for 3 years until September 30, 2013. Staff will be reviewing a possible RFP, a contract extension, or the of a Provincial service.

Other costs:

Colchester Search and Rescue: In 2010/11 Council approved a new funding arrangement. For 2013/2014, the annual grant is 24,088, comprising a budgeted amount of 20,533 and insurance of 3,555.

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 approved for 2012/13 were: Economy Fire \$21,475 and Five Islands Fire \$23,765. The operating grants for 2013/2014 are the same as 2012/13, as the area rates are not expected to change for this. Business plans for the brigades have been submitted and next steps are being determined.

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 maintenance and this is reflected in the budget.

Fire Liason: This service is provided by a full-time employee, who devotes 40% to Fire Liason (as Protective Services Coordinator) and 60% as GIS Technician in Property Information Services. The budget for Fire Liason results in a reduction in the budget for Property Information Services.

Salary: Fire Liason (40%)

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

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

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
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**APRIL 2013
PROTECTIVE SERVICES (continued):
REF # 32**

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FLOOD ADVISORY PROGRAM

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Flood Advisory Prog	50,000	10,862	33,204	50,000	50,000	100,000
	<u>50,000</u>	<u>10,862</u>	<u>33,204</u>	<u>50,000</u>	<u>50,000</u>	<u>100,000</u>

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

Additions/Deletions:

Council approved an additional \$50,000 for small flood remediation projects.

REF # 33

UNSIGHTLY PREMISES

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
	1,000	0	0	1,000		1,000
	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>1,000</u>		<u>1,000</u>

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

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
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**REF # 34
TRANSPORTATION SERVICES**

ROAD TRANSPORTATION

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Internal:						
Salary	45,000	13,772	45,000	45,900		45,900
Benefits	8,000	2,581	10,000	10,200		10,200
Maintenance & Operations - Winter	65,000	5,987	65,000	65,000		65,000
Maintenance & Operations - Summer	24,000	13,956	24,000	28,000		28,000
Ditching	10,000	2,320	10,000	10,000		10,000
Fuel	32,000	410	32,000	35,200		35,200
Insurance, Telephone, Misc	7,900	2,347	7,900	8,178		8,178
Vehicle Maintenance	16,000	3,437	16,000	16,000		16,000
Street Repaving Reserve	100,000	100,000	100,000	100,000		100,000
Minor Street Improvements	50,000	48,368	55,000	55,000		55,000
Vehicle Reserve Allocation	25,457	25,457	25,457	25,457		25,457
Capital Equipment	24,000	0	0	25,000		25,000
NET	407,357	218,635	390,357	423,935	0	423,935
External:						
PNS Transport Fee	523,177	519,616	519,616	533,619	0	533,619
NET	523,177	519,616	519,616	533,619	0	533,619
Frontage:						
Street Paving	21,164	24,339	24,339	12,481		12,481
NET	21,164	24,339	24,339	12,481	0	12,481
	951,698	762,590	934,312	970,035	0	970,035

REF #35

STREET LIGHTING

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
	3,700	2,149	3,400	3,700		3,700

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
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**REF # 34
TRANSPORTATION SERVICES (continued)**

ROAD TRANSPORTATION

Internal:

The County has had responsibility for new roads resulting from the subdivision process since 1995/96. This includes snowplowing and basic road maintenance. In 2005/06, Council approved bringing snowplowing services in-house. As well, the County and the Province agreed to swap snowplowing on about 8km of roads, with the County being responsible for plowing some Provincial roads in the Valley area in exchange for the Province plowing a number of County roads in various locations. Wage costs for the Wastewater Collection Department are allocated for maintenance and snowplowing. At present, the County owns 27.141 km (81 Streets), including Colchester Park.

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

Ditching: In 2006/07, the County began a new program on ditching.

Street Re- Paving Reserve: A reserve has been established to re-pave County owned streets. Balance in fund at March 31, 2012 was \$328,200.

Minor Street Improvements: For small repaving projects. Increase reflects actual activity over the past year; in 2012/13, this included small patch work, such as between Burris Drive and Lexington Drive. In 2013/14, Weston Drive will be repaired.

Capital Equipment: The 2013/14 budget reflects the purchase a new trackless salt spreader.

External:

Under Service Exchange in 1995/96, the County was assessed for the cost of maintenance of Class J roads based on estimates at \$3,500 per km. For 2012/13, the transportation fee is estimated at 2% for CPI (Consumer Price Index), or \$5,008 per km.

Frontage:

Street Paving projects are being amortized over 10 years. These are frontage charges on streets which were paved on a cost shared basis with the Province. Offsetting revenue is shown under Street Frontages. Oakland and Peppard were fully amortized in 2012/2013. Sunnybrook will be finished in 2020/21 and Glenabbey/Cottam/Maclaughlin will be finished in 2015/16.

REF # 35

STREET LIGHTING

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

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2013-2014 OPERATING BUDGET**

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REF # 36

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SEWAGE TREATMENT-CENTRAL COLCHESTER

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Salaries	311,584	318,303	307,298	243,059		243,059
Benefits	74,307	57,870	67,606	51,933		51,933
Maintenance	80,000	75,410	90,000	110,000		110,000
Lab Supplies/Testing	34,000	5,897	29,000	29,000		29,000
Electricity	580,340	364,703	580,340	612,000		612,000
Telephone	8,000	3,920	8,000	8,000		8,000
Office Supplies	2,000	893	2,000	2,000		2,000
Chemicals	30,000	0	30,000	30,000		30,000
Sludge Disposal/Trucking	275,000	105,853	305,000	350,000		350,000
Vehicles/Gas	20,600	8,621	19,600	19,600		19,600
Training/Development	11,500	5,310	11,500	11,500		11,500
Public Education	12,500	0	0	12,500		12,500
Insurance	30,000	26,388	30,000	30,000		30,000
Miscellaneous	4,000	780	4,000	4,000		4,000
Vehicle Reserve Allocation	11,250	11,250	11,250	11,250		11,250
Capital out of Revenue	0	51,061	51,061	10,000		10,000
	<u>1,485,081</u>	<u>1,036,259</u>	<u>1,546,655</u>	<u>1,534,842</u>	<u>0</u>	<u>1,534,842</u>
Less:						
Town of Truro	748,791	371,270	773,328	767,421	0	767,421
NET	<u>736,290</u>	<u>664,989</u>	<u>773,328</u>	<u>767,421</u>	<u>0</u>	<u>767,421</u>
Financing- Interest Charges						
Sewer Trunk Line Debt:	477	477	477	0		0
WWTF Debt (1) I	44,858	8,918	44,858	34,318		34,318
WWTF Debt (2) I	32,357	19,989	32,357	28,471		28,471
WWTF Debt (3) I	0	0	0	26,065		26,065
WWTF Debt(4) I	0	0	0	104,262		104,262
Gross Debt	<u>77,692</u>	<u>29,384</u>	<u>77,692</u>	<u>193,116</u>	<u>0</u>	<u>193,116</u>
Less:						
Town of Truro-Trunk Line I	477	477	477	0		0
Town of Truro- WWTF (1) I	22,429	4,458	22,429	17,159		17,159
Town of Truro- WWTF (2) I	19,120	11,813	19,120	16,823		16,823
Town of Truro - WWTF (3) I	0	0	0	0		0
Town of Truro - WWTF (4) I	0	0	0	104,262		104,262
Recoveries	<u>42,026</u>	<u>16,748</u>	<u>42,026</u>	<u>138,244</u>	<u>0</u>	<u>138,244</u>
NET	<u>35,666</u>	<u>12,636</u>	<u>35,666</u>	<u>54,872</u>	<u>0</u>	<u>54,872</u>
	<u>771,956</u>	<u>677,625</u>	<u>808,994</u>	<u>822,293</u>	<u>0</u>	<u>822,293</u>

For the new WWTF borrowings, the County's share is WWTF Debt (3) and Truro's share is WWTF Debt (4) for a total of \$5,000,000 (\$4,000,000 County; \$1,000,000 Town).

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2013-2014 OPERATING BUDGET**

**APRIL 2013
REF # 37**

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SEWAGE TREATMENT-MARSHLAND DRIVE LIFT STATION/TRUNKLINE

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Salaries	15,300	1,740	18,348	20,184		20,184
Benefits	3,820	106	4,037	4,572		4,572
Maintenance	24,000	16,762	24,000	24,000		24,000
Electricity	31,500	20,448	31,500	32,445		32,445
Telephone	1,000	500	1,000	1,000		1,000
Office Supplies	150	0	150	150		150
Public Education	1,400	0	1,400	1,400		1,400
Vehicles/Gas	2,300	22	2,300	2,300		2,300
Insurance	1,900	1,715	1,900	1,900		1,900
Capital out of Revenue	15,000	0	12,000	5,000		5,000
Miscellaneous	500	0	500	500		500
	<hr/>					
	96,870	41,293	97,135	93,451	0	93,451
Less:						
Town of Truro	48,435	24,217	48,568	46,726		46,726
NET	<hr/> <hr/>					
	48,435	17,076	48,568	46,726	0	46,726

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2013-2014 OPERATING BUDGET**

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REF # 36

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SEWAGE TREATMENT- CENTRAL COLCHESTER

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

Maintenance: Budget reflects basic ongoing maintenance of the headworks, the treatment facility, and the biosolids. In 2013/14, additional costs have been included for headworks wet well cleaning and gate repair, as well as repair to the press, motor rebuilds, and replace 2 Variable Frequency Drivers.

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.

Vehicles/Gas: Maintenance and fuel for 3 vehicles.

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

Capital Out Of Revenue: In 2012/13, an in-line grinder, new starters and a small chain hoist was received, but purchased in the previous year. In 2013/14, replacement of the grit auger.

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

REF # 37

MARSHLAND DRIVE LIFT STATION/TRUNKLINE

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

Maintenance: To clean the wet well and inspect the lower bearings.

Electricity: To allow for anticipated power rate increases.

Capital out of Revenue: Biofilters to be replaced every 3 to 4 years. In 2012/13, 1 biofilter was replaced. In 2013/14, no biofilters will be replaced. The next expected replacement is in 2016/17. In 2013/14, replace cover (tarp over influent and effluent grating).

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SEWAGE TREATMENT - LIFT STATIONS

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Salaries	25,750	1,989	38,484	47,902		47,902
Benefits	6,400	152	8,466	10,758		10,758
Electricity	40,320	25,239	40,000	41,200		41,200
Maintenance	60,000	32,624	60,000	60,000		60,000
Lab Testing/Supplies	6,300	39	3,300	3,300		3,300
Insurance	3,000	2,504	3,000	3,000		3,000
Telephone	500	210	500	500		500
Safety Clothing	1,000	523	1,000	1,000		1,000
Training and Development	1,000	861	1,000	1,000		1,000
Travel	500	96	500	500		500
Vehicles/Gas	8,000	1,660	8,500	8,500		8,500
Capital out of Revenue	30,000	0	0	30,000		30,000
Vehicle Reserve Allocation	6,188	6,188	6,188	6,188		6,188
NET	188,958	72,085	170,938	213,848	0	213,848

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

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

Maintenance : In 2012/13, the designs were started for maintenance projects to the lift stations. The execution of this maintenance will take place in 2013/14.

Capital out of Revenue: In 2012/13, it was anticipated that major work was going to be needed for the Lexington lift station. However, after executing some repairs, the lift station began working normally. As a result, the amounts of the repairs were charged to maintenance, and no Capital Out Of Revenue funds were required. In 2013/14, lift stations PS 13 and PS 14 will be upgraded.

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SEWAGE TREATMENT PLANT- BROOKFIELD

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	2013-2014 ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Salaries	24,700	57	27,809	41,857		41,857
Benefits	6,170	11	6,118	9,209		9,209
Maintenance	23,700	5,307	23,700	23,700		23,700
Lab Testing/Supplies	6,300	1,972	4,800	4,800		4,800
Sludge Disposal/Transport	9,400	2,378	6,400	7,400		7,400
Electricity	27,300	17,763	27,300	28,110		28,110
Telephone	2,900	1,805	2,500	2,500		2,500
Office Supplies	300	0	300	300		300
Training and Development	800	424	800	800		800
Public Education	1,000	0	1,000	1,000		1,000
Travel	400	87	400	400		400
Vehicles/Gas	2,750	0	1,000	1,000		1,000
Insurance	800	674	800	800		800
Miscellaneous	1,100	588	1,100	1,100		1,100
Capital out of Revenue	0	0	0	15,000		15,000
Vehicle Reserve Allocation	2,813	2,813	2,813	2,813		2,813
NET	110,433	33,879	106,840	140,789	0	140,789

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

Capital out of Revenue: PLC Programming for generator status, flow meter install, and pumps LS

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

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SEWAGE TREATMENT PLANT- GREAT VILLAGE

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Salaries	24,700	227	27,809	41,857		41,857
Benefits	5,400	42	6,118	9,209		9,209
Maintenance	10,000	4,003	10,000	10,000		10,000
Lab Testing/Supplies	6,100	1,821	4,500	4,500		4,500
Sludge Disposal/Transport	3,000	853	3,000	3,000		3,000
Electricity	9,030	5,597	9,030	9,300		9,300
Telephone	2,800	1,665	2,800	2,800		2,800
Office Supplies	300	0	300	300		300
Training and Development	600	399	600	600		600
Public Education	875	0	875	875		875
Travel	300	145	300	300		300
Vehicles/Gas	3,500	0	1,000	1,000		1,000
Insurance	1,500	1,430	1,500	1,500		1,500
Miscellaneous	1,100	232	1,100	1,100		1,100
Capital out of Revenue	19,000	0	0	5,000		5,000
Vehicle Reserve Allocation	2,813	2,813	2,813	2,813		2,813
NET	91,018	19,227	71,745	94,154	0	94,154

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

Capital out of Revenue: PLC programming for generator status

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

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SEWAGE TREATMENT PLANT - TATAMAGOUCHE

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Salaries	24,700	136	27,809	41,857		41,857
Benefits	6,175	25	6,118	9,209		9,209
Maintenance	22,700	5,178	22,700	22,700		22,700
Lab Testing/Supplies	6,000	1,684	3,500	3,500		3,500
Sludge Disposal/Transport	13,000	4,865	11,000	11,000		11,000
Electricity	18,900	10,072	18,900	19,460		19,460
Telephone	2,700	1,425	2,500	2,500		2,500
Office Supplies	300	0	300	300		300
Training and Development	1,500	399	1,500	1,500		1,500
Public Education	1,000	0	2,000	1,000		1,000
Travel	500	377	500	500		500
Vehicles/Gas	4,000	68	3,500	3,500		3,500
Insurance	4,000	3,573	4,000	4,000		4,000
Miscellaneous	1,000	255	1,000	1,000		1,000
Vehicle Reserve Allocation	2,813	2,813	2,813	2,813		2,813
NET	109,288	30,870	108,140	124,839	0	124,839

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

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

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SEWAGE TREATMENT PLANT - DEBERT

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Salaries	26,780	0	27,809	41,857		41,857
Benefits	6,690	0	6,118	9,209		9,209
Maintenance	15,000	8,651	15,000	15,000		15,000
Lab Testing/Supplies	8,100	2,266	6,500	6,500		6,500
Sludge Disposal/Transport	9,000	4,607	9,000	9,000		9,000
Electricity	19,740	13,987	19,740	20,330		20,330
Telephone/Internet Line	1,850	1,023	1,850	1,850		1,850
Office Supplies	600	0	600	600		600
Training and Development	1,000	399	1,000	1,000		1,000
Public Education	1,000	0	1,000	1,000		1,000
Travel	500	104	500	500		500
Vehicles/Gas	3,000	0	3,000	1,000		1,000
Insurance	7,000	1,505	2,000	2,000		2,000
Miscellaneous	2,100	222	1,600	1,600		1,600
Capital out of Revenue	0	0	0	30,000		30,000
Vehicle Reserve Allocation	2,813	2,813	2,813	2,813		2,813
NET	105,173	35,577	98,530	144,259	0	144,259

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

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

Capital out of Revenue: convert SCADA to VTS, influent sample line, acuurator replacement.

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PUBLIC WORKS BUILDING

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Maintenance	7,500	9,438	10,000	10,000		10,000
Electricity	8,000	4,487	6,000	6,600		6,600
Telephone/Internet	1,000	1,095	1,000	1,000		1,000
Office Supplies	500	712	500	500		500
Insurance	6,000	5,963	5,963	6,000		6,000
Miscellaneous	125	0	0	500		500
Capital out of Revenue	3,750	0	0	20,000		20,000
Vehicle Reserve Allocation	3,086	3,086	3,086	3,086		3,086
Shop Equipment/Tools	5,000	614	614	2,500		2,500
	<u>34,961</u>	<u>25,395</u>	<u>27,163</u>	<u>50,186</u>	<u>0</u>	<u>50,186</u>
Less:						
Allocation to Sewage Collection	17,481	12,698	13,582	25,093	0	25,093
NET	<u><u>17,481</u></u>	<u><u>12,698</u></u>	<u><u>13,582</u></u>	<u><u>25,093</u></u>	<u><u>0</u></u>	<u><u>25,093</u></u>

Telephones: For high speed internet connection.

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

Costs are split 50% with Sewage Collection.

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RESIDUAL DISPOSAL

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
REGIONAL BALEFILL FACILITY:						
Salaries	540,448	361,224	505,713	546,531		546,531
Benefits	126,666	77,819	111,257	120,237		120,237
Electricity	75,923	48,104	67,346	75,000		75,000
Heating	37,500	6,828	37,500	37,500		37,500
Baler Maintenance & Operation	88,000	20,141	40,000	81,640		81,640
Operations Maintenance	134,500	35,960	90,000	110,533		110,533
Baling Wire	60,000	43,867	61,413	65,000		65,000
Sampling	60,000	20,870	29,218	60,000		60,000
Leachate Disposal	50,000	6,107	12,000	20,000		20,000
C & D Waste Processing	60,000	0	104,653	100,000		100,000
Site Maintenance	15,000	68	95	15,000		15,000
Insurance	60,000	52,662	52,662	60,000		60,000
Telephone	9,000	4,650	6,509	9,000		9,000
Vehicles/Equip. Maintenance	121,000	84,741	118,638	102,486		102,486
Fuels	63,650	36,369	60,000	65,560		65,560
Truck Lease/Rentals	10,000	0	0	10,000		10,000
Office Expenses	5,000	4,436	6,210	6,500		6,500
Safety Clothing	10,000	6,911	9,675	10,000		10,000
Training/Development	10,700	7,022	9,831	10,700		10,700
Chemicals	500	0	0	500		500
Miscellaneous	13,500	12,301	17,222	12,500		12,500
Waste Disposal Consulting	5,000	0	0	5,000		5,000
Capital Equipment from Revenue	15,000	0	0	10,000		10,000
Equipment Reserve	120,000	81,642	104,514	108,000		108,000
Closure Liability	42,000	55,834	66,334	55,000		55,000
Liner Replacement Reserve	200,000	136,070	174,190	180,000		180,000
Balefill Capital Reserve	120,000	81,642	104,514	108,000		108,000
Electricity - Leachate Treatment Plant	20,390	6,905	9,666	12,000		12,000
Maintenance - Leachate Treatment Plant	25,000	5,704	7,986	25,115		25,115
Transfer to WMMP - Leachate	180,000	122,463	156,771	162,000		162,000
	<u>2,278,777</u>	<u>1,320,340</u>	<u>1,963,917</u>	<u>2,183,802</u>	<u>0</u>	<u>2,183,802</u>
Tipping Fees	2,278,777	1,556,575	1,963,917	2,183,802		2,183,802
NET	<u>0</u>	<u>-236,235</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CLOSED SITES:						
County Sites	NET	<u>18,100</u>	<u>15,997</u>	<u>10,540</u>	<u>12,900</u>	<u>12,900</u>
Financing- Interest Charges						
Landfill site Debt: I		<u>56,370</u>	<u>14,400</u>	<u>56,370</u>	<u>39,030</u>	<u>39,030</u>
Gross Debt		<u>56,370</u>	<u>14,400</u>	<u>56,370</u>	<u>39,030</u>	<u>39,030</u>
Less:						
Truro, Stewiacke-Landfill I		<u>17,922</u>	<u>0</u>	<u>17,922</u>	<u>12,975</u>	<u>12,975</u>
NET		<u>38,448</u>	<u>14,400</u>	<u>38,448</u>	<u>26,055</u>	<u>26,055</u>
		<u>56,548</u>	<u>-205,838</u>	<u>48,988</u>	<u>38,955</u>	<u>38,955</u>

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RESIDUAL DISPOSAL (continued)

Regional Balfill Facility-

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

Baler Maintenance and Operation: rechrome side ram cylinder and continuing regular maintenance.

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

Sampling: This amount includes scheduled (\$51,775) 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. This transition occurred in January 2012. Amount in budget is for removal from the tip floor area.

C & D Waste Processing: Expense for wood processing. Excess held on site for handling in 2013/14.

Site Maintenance: Surveying, crane rentals, moving of scales.

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

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

Miscellaneous: Includes travel and advertising.

Waste Disposal Consulting: A nominal budget amount is included for 2013/14 as part of the Waste Management Master Plan.

Capital Equipment From Revenue: A nominal amount is budgeted for minor equipment in 2013/14.

Equipment Reserve: For 2013/14, estimate of 18,000 bales at \$6 per bale.

Closure Liability: For 2013/14, \$1 per tonne received.

Liner Replacement Reserve: For 2013/14, estimate of 18,000 bales at \$10 per bale.

Balfill Capital Reserve: For 2013/14, estimate of 18,000 bales at \$6.00 per bale.

Maintenance - Leachate Treatment Plant: For maintenance including the leachate pump annual service at the balfill site. The one year warranty expires in 2013/14.

Transfer to WMMP - Leachate: For 2013/14, estimate of 18,000 bales at \$9 per bale. To fund leachate treatment plant and 1/2 of conveyance capital costs.

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

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

Commercial	\$905,406
Residential	\$366,380
Soil	\$179,974
C & D Waste	\$68,545
Asbestos	\$4,202
Other	\$32,068
	<u>\$1,556,575</u>

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

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WASTE DIVERSION

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	2013-2014 ADDITIONS/ DELETIONS	2013-2014 TOTAL BUDGET
Administrative (Shared):						
Salaries	150,570	142,552	182,869	162,313		162,313
Benefits	33,770	32,860	39,534	35,709		35,709
Administrative Costs	10,300	5,625	8,534	9,300		9,300
Miscellaneous	3,500	2,392	2,500	3,000		3,000
Newspaper Ads	3,000	389	1,250	3,000		3,000
Training and Development	6,500	4,314	5,300	6,500		6,500
Education and Promotion	34,000	9,951	30,000	30,000		30,000
Travel/Vehicle Costs	18,000	8,945	14,129	18,150		18,150
Transfer to Balefill Equip. Reserve	5,000	5,000	5,000	5,000		5,000
Capital out of Revenue	5,000	0	5,000	5,000		5,000
	<u>269,640</u>	<u>212,028</u>	<u>294,116</u>	<u>277,972</u>	<u>0</u>	<u>277,972</u>
Shared Programs:						
Household Hazardous Waste	55,000	47,589	54,000	55,000		55,000
NET	<u>324,640</u>	<u>259,617</u>	<u>348,116</u>	<u>332,972</u>	<u>0</u>	<u>332,972</u>
Shared Recoveries:						
Estimated RRFB Credits-Region	-220,277	0	-292,678	-238,968		-238,968
Education Contract - RRFB	-34,793	-31,173	-34,594	-34,594		-34,594
Program Funding - RRFB	-69,570	-5,000	-20,844	-9,410		-9,410
MAP Funding - RRFB	0	0	0	-50,000		-50,000
NET AFTER RECOVERIES	<u>0</u>	<u>223,444</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Non-shared Programs:						
Excess credits- RRFB- Prior Year	0	0	-7,587	0		0
Roadside Litter Program	25,643	7,616	25,784	35,415	0	35,415
Derelect Vehicle Program-Net	1,924	63	1,382	1,950		1,950
Illegal Dumping Cleanup Program -	0	755	0	2,500		2,500
TOTAL	<u>27,567</u>	<u>231,878</u>	<u>19,579</u>	<u>39,865</u>	<u>0</u>	<u>39,865</u>

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WASTE DIVERSION

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

Administrative Shared:

Salaries: For the Waste Reduction Manager, Environmental/Educational Officer, Waste Management Officer and Administrative Support Clerk (35%). Waste Management Officer's salary is allocated to shared programs, including bylaw enforcement/compliance. Additional salary cost in 2012/13 reflects employee on leave prior to long term disability.

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.

Shared Programs:

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.

The Battery Recycling Program was instituted in February 2011. The costs for 2012/13 were \$10,800 for the recycling of the batteries and the 21 kiosks built to be placed at various "drop off" locations throughout the Municipality. Anticipated program costs for 2013/14 are \$12,000. To date, the program has diverted more than 10,000 kg of batteries from the landfill, therefore removing damaging heavy metals such as cadmium and mercury from the waste stream.

Shared Recoveries:

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

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

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

MAP Funding - RRFB: Current programs being developed by Staff with targeted implementation in 2013/14.

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

Non-shared Programs:

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

Roadside Litter Program:

The major cost of this program is for students hired for the 16 week period, versus a 10 week period in 2012/13.

Derelict Vehicle Program:

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

Illegal Dumping Cleanup Program:

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

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IN VESSEL COMPOSTING PROGRAM

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	2013-2014 ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Composting Program:						
Salaries	131,304	85,208	128,886	131,464		131,464
Benefits	30,749	21,799	29,643	30,237		30,237
Electricity	36,671	30,208	31,114	36,671		36,671
Maintenance	20,000	14,379	20,131	36,251		36,251
Insurance/Admin. Expenses	31,200	27,096	27,096	31,200		31,200
Other	6,300	745	1,042	6,300		6,300
Training and Development	2,500	1,260	1,764	2,500		2,500
Vehicle/Equip. Expenses	58,000	13,638	19,094	34,000		34,000
Waste Disposal Consulting	5,000	0	0	5,000		5,000
Capital Expenditure	5,000	0	0	5,000		5,000
	<u>326,724</u>	<u>194,333</u>	<u>258,770</u>	<u>318,623</u>	<u>0</u>	<u>318,623</u>
Less: Recoveries						
Tipping Fees	-55,000	-56,762	-81,827	-65,000		-65,000
Sales	-5,000	-2,642	-2,700	-3,000		-3,000
Stewiacke	-7,549	-4,001	-5,346	-7,519		-7,519
Truro	-53,004	-26,568	-37,062	-50,125		-50,125
NET	<u>206,171</u>	<u>104,360</u>	<u>131,835</u>	<u>192,979</u>	<u>0</u>	<u>192,979</u>
InVessel Expansion- Interest	<u>2,958</u>	<u>2,429</u>	<u>2,958</u>	<u>683</u>		<u>683</u>
	<u>209,129</u>	<u>106,789</u>	<u>134,793</u>	<u>193,662</u>	<u>0</u>	<u>193,662</u>

Composting Program:

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

Maintenance: Ongoing maintenance to the compost plant required, prior to replacement as part of the Waste Management Master Plan. New facility commission is not expected until 2014.

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

Vehicle/Equipment Expenses: \$10,000 is for maintenance and \$24,000 is for rental of screener.

Waste Disposal Consulting: A nominal budget amount is included in 2013/14 as part of the Management Master Plan.

Recoveries:

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

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

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2013-2014 OPERATING BUDGET**

**APRIL 2013
SOLID WASTE :
(cont.)
REF # 47**

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HOST COMMUNITY

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Other costs	5,000	0	0	10,000		10,000

Host community water sampling is carried out under contract. New tender done July 2012. Water is only tested every two years.

REF # 48

RECYCLING COLLECTION

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Collection Contract	478,318	370,864	478,318	478,318	0	478,318

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.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2013-2014 OPERATING BUDGET**

**APRIL 2013
SOLID WASTE (continued):
REF # 49**

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**MATERIALS RECOVERY FACILITY
OPERATIONAL RESULTS**

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Revenues						
Market Sales	997,500	589,453	886,396	823,284		823,284
Residential Tipping Fees	465,465	312,788	444,185	460,941		460,941
Regional Processing	240,000	185,466	274,568	270,000		270,000
Deposit /Handling Revenue	331,075	247,417	367,485	338,174		338,174
Dairy Stewardship Program	34,000	41,287	41,287	25,600		25,600
	<u>2,068,040</u>	<u>1,376,411</u>	<u>2,013,921</u>	<u>1,917,999</u>	<u>0</u>	<u>1,917,999</u>
Expenses						
Wages	1,067,939	695,406	1,086,597	1,087,271		1,087,271
Benefits	186,571	125,974	192,802	193,963		193,963
Electricity	58,500	29,151	50,000	55,000		55,000
Maintenance and Operations	95,000	35,477	103,772	95,000		95,000
Safety Equipment	60,000	29,944	55,000	60,000		60,000
Baling Wire	50,000	24,028	50,000	50,000		50,000
Insurance	40,000	35,880	35,880	40,000		40,000
Telephone	5,500	2,709	4,500	5,500		5,500
Office Supplies/Other	4,500	6,242	13,000	13,000		13,000
Training and Development	7,000	4,900	7,000	10,000		10,000
Travel/Rentals	4,000	1,026	3,800	5,000		5,000
Bad Debt Allowance	10,000	20,000	20,000	10,000		10,000
Freight	121,400	65,072	113,070	103,813		103,813
Commercial Material Purchases	7,800	4,915	10,900	12,000		12,000
Commission Fee	123,348	76,938	123,373	77,138		77,138
Vehicle Maintenance	2,500	700	1,000	2,500		2,500
Fuel/Propane	30,000	11,713	30,000	35,000		35,000
Capital Items	25,000	1,003	1,003	10,000		10,000
Trsf. to Capital Reserve	50,000	50,000	50,000	75,000		75,000
	<u>1,949,058</u>	<u>1,221,078</u>	<u>1,951,697</u>	<u>1,940,185</u>	<u>0</u>	<u>1,940,185</u>
Profit/(Loss)	NET					
	<u>118,982</u>	<u>155,333</u>	<u>62,224</u>	<u>-22,186</u>	<u>0</u>	<u>-22,186</u>

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2013-2014 OPERATING BUDGET**

**APRIL 2013
SOLID WASTE (continued):
REF # 49**

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**MATERIALS RECOVERY FACILITY
OPERATIONAL RESULTS (continued)**

Revenues

Market Sales: Based on sale of 8,869 metric tonnes at an average price of \$94 per metric tonne

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 \$75 per metric tonne, and processing is expected to be 5,586 tonnes, excluding Colchester. For commercial loads, the rates are variable, and revenue is estimated at \$31,990. Special services encompasses many elements, such as sorting. Revenue is estimated at \$10,000 for these services.

Regional Processing: Colchester bid on the North Region RRFB recyclables contract and won the bid, commencing September 1, 2011. The contract is for 3 years. Current pricing is \$3.99 per tote bag and \$5.50 per glass tub.

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

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

Expenses

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

Electricity: Reflects expected power increases.

Maintenance and Operations: Items for 2013/14 include repairing the conveyors.

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

Bad Debt Allowance: Starting in 2011/12, the establishment of an allowance meets with Generally Accepted Accounting Principles. The estimate for the 2013/2014 budget is based on performance during current budget year.

Commission fee: Based on the contract negotiated effective December 1, 2010 for market sales. Contract terminates November 30, 2013, and no commission fee has been estimated for the remainder of the year.

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

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2013-2014 OPERATING BUDGET**

**APRIL 2013
REF #50**

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PUBLIC HEALTH FINANCING CHARGES

Hospital

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Colchester Regional-#1 I	29,557	29,557	29,557	26,435		26,435
Colchester Regional-#2 I	46,218	41,827	41,827	33,504		33,504
Colchester Regional #3 I	46,959	46,959	46,959	42,280		42,280
Colchester Regional #4 I	44,176	44,176	44,176	40,968		40,968
	<u>166,910</u>	<u>162,519</u>	<u>162,519</u>	<u>143,186</u>	<u>0</u>	<u>143,186</u>

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

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2013-2014 OPERATING BUDGET**

APRIL 2013

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ENVIRONMENTAL DEVELOPMENT SERVICES

REF # 51

PLANNING

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Planning Studies	50,000	10,116	20,000	60,000	80,000	140,000

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

Additions/Deletions: Council approved \$80,000 towards LIDAR Mapping.

REF # 52

ECONOMIC DEVELOPMENT

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Core RDA Funding	175,846	131,885	175,846	175,846		175,846
Regional Promotions	137,340	103,005	137,340	137,340		137,340
Debert Archaeology	25,000	3,426	25,000	150,000	-100,000	50,000
Debert - Business Planr	25,000	0	25,000	25,000		25,000
	<u>363,186</u>	<u>238,316</u>	<u>363,186</u>	<u>488,186</u>		<u>388,186</u>

RDA and Regional Promotions:

At the time of initial budget preparation, the County was exploring options with Regional Economic Development in light of the Provincial Regional Economic Networks (RENS) program. At Council direction, the amount provided may change prior to final budget approval.

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 2013/2014 for the Gas Bar site, the TDL property, and Dakota Road.

Additions/Deletions: Council deleted \$100,000 from the budget for archaeology costs.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2012-2013 OPERATING BUDGET**

APRIL 2012

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**ENVIRONMENTAL DEVELOPMENT SERVICES (continued):
REF # 53**

TOURISM/MARKETING

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
CNTA- Tourist Bureau	5,000	5,000	5,000	5,000		5,000
Tatamagouche Tourist Bureau	700	700	700	700		700
Stewiacke Tourism Committee	600	600	600	600		600
CNTA Marketing	2,000	2,000	2,000	2,000		2,000
	<u>8,300</u>	<u>8,300</u>	<u>8,300</u>	<u>8,300</u>	<u>0</u>	<u>8,300</u>

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

REF # 54

TATAMAGOUCHE BRANCH LIBRARY

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Branch Library	<u>20,000</u>	<u>14,569</u>	<u>24,000</u>	<u>30,000</u>		<u>30,000</u>

Tatamagouche Branch Library:

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

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2013-2014 OPERATING BUDGET**

**APRIL 2013
RECREATION SERVICES
REF # 55**

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RECREATION - PARKS , RINKS, POOLS

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Parks:						
Regional Parks - Salaries	58,810	54,143	55,978	60,000		60,000
Regional Parks - Benefits	3,500	2,606	2,653	3,000		3,000
Regional Parks Capital Equip	5,000	3,761	5,000	5,000		5,000
Nelson Park - Maintenance	22,000	14,949	19,000	22,000		22,000
Nelson Park - Capital	15,000	6,826	15,000	30,000		30,000
Stewiacke Park - Maintenance	21,000	16,183	18,000	23,000		23,000
Stewiacke Park Capital	30,000	26,695	27,000	40,000		40,000
Broderick Lane Park - Maintenance	10,000	12,368	12,368	13,000		13,000
Broderick Lane Park - Capital	40,000	17,863	40,000	40,000		40,000
Municipal Parks Capital	30,000	3,318	30,000	30,000		30,000
Park Maintenance	55,000	86,791	86,791	70,000		70,000
NET	290,310	245,503	311,790	336,000	0	336,000
Rinks:						
West Colchester	41,000	49,900	49,900	66,500		66,500
North Shore	107,900	117,952	117,952	60,170		60,170
Don Henderson	49,000	108,651	108,651	99,000		99,000
Insurance	36,700	36,700	36,700	38,000		38,000
NET	234,600	313,203	313,203	263,670	0	263,670
Pools:						
Scotia Pool	NET	75,000	75,000	75,000	0	50,000
Recreation Reserves:						
Transfer to the Comm. Parks Program	50,000	50,000	50,000	60,000		60,000
Transfer to Trail Reserve	150,000	150,000	150,000	125,000		125,000
NET	200,000	200,000	200,000	185,000	0	185,000
Non-Profit Organizations:						
Insurance	NET	11,000	0	11,000	11,000	11,000
Civic Centre						
Administration	213,500	156,147	275,000	367,000		367,000
Interest	310,897	129,124	310,897	372,707		372,707
Debenture Recovery	0	0	0	-20,000		-20,000
Capital Contribution to Civic Centre	691,234	691,234	691,234	0		0
NET	2,026,541	1,810,211	2,188,124	1,515,377	50,000	1,565,377

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

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: Signage, move entrance post, mowing, benches, gates and washroom, gravel an upper park area, put railing along and area on the trail, as well as planting new trees.

Nelson Park Capital: For the addition of a small gazebo (band stand), and a picnic shelter.

Stewiacke Park Maintenance: Add gravel to the road, bring in top soil and compost material to begin to cover exposed roots around trees in he areas for mowing, do some cutting and thinning of trees (improve sight lines). Worker for open gates and clean washrooms.

Stewiacke Park Capital: For upgrade to entrance and parking area, washroom.

Five Islands Lighthouse Park: Build washroom, and finish septic bed and add more interpretive panels.

Municipal Parks Capital: Truro Heights installation.

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 2013/14:

West Colchester - \$66,500 (capital) and \$11,000 (insurance)

North Shore - \$60,170 (capital) and \$15,500 (insurance)

Don Henderson (Brookfield) - \$99,000 (capital) and \$11,500 (insurance)

See Page 55 for listing of 5-Year Capital Projects

Pools:

Council has finished their agreement with the Scotia Pool Society. Funding is concluded with the anticipated opening of the Rath Eastlink Community Centre.

Recreation Reserves:

The Community Parks Program funding is given out to groups who want to create, maintain, or improve the community parks in their areas. In 2012/13, \$83,932 was distributed for projects like the North River Ball Field upgrades for the World Championships. It is expected that at the end of 2012/13, that there will be no money left in the reserve.

Annually, a transfer is made to the trails reserve in order to help create and develop trails throughout the County. The expected breakdown of the balance at the end of 2012/13 are:

Maintenance: \$18,618

Community Trails: \$40,713

Capital: \$313,114

Non Profit Organizations:

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

Recommendation is to maintain the amount to \$11,000.

Civic Centre:

An estimated amount is set as 50% of the County's share of operating costs. Interest represents actual interest for the first, second and third debenture, with estimated interest on the fourth and fifth debenture issue, offset by funding from the health board.

Capital Contribution to the Civic Centre: During budget deliberations in 2012/13, Council approved a \$487,234 one time cash contribution to the Civic Centre transferred from Operations (from the Operations Reserve). (The original amount was \$500,000 but during budget deliberations, Council approved a reduction of this contribution by \$12,766).

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 \$311,000.

MUNICIPALITY OF THE COUNTY OF COLCHESTER
2013-2014 OPERATING BUDGET

APRIL 2013
RECREATION SERVICES
REF # 55

Page 55

RECREATION - PARKS , RINKS, POOLS (continued)

5 Year Capital Projects for Rinks

West Colchester

2013		
	Arean Roof Repairs	21,000
	End glass	16,000
	Elliott Room	9,000
	Parking Lot Sealer	6,000
	Floor scrubber	5,000
	Zamboni & auto fill	3,000
	Plumbing & valves	2,500
	Compressor safety controls	2,500
	LED exterior lights	1,000
	Door locks	500
		<u>66,500</u>

North Shore

2013		
	Compressor crank shaft seal	2,500
	Digital sign for inside arena	6,000
	Electrical upgrade upstairs	10,000
	Entrance steps across front	1,000
	Walking track completed/ fire retardant paint	1,500
	2 oil tanks to replace	2,170
	New change room with heat (will replace an existing room needed for skate sharpening)	8,000
	Gravel and crusher dust for parking lot	3,000
	Reditch & grade at the back	2,500
	Replace heater in zamboni room	2,000
	Fitness room (maintenance/dry for end wall and replacement of centre gym equipment)	7,500
	Replacement of kitchen appliances fridge and stove	3,000
	Digital signage for outside	11,000
		<u>60,170</u>

2014		
	Flooring replacement of board room	\$ 4,000.00
	Ceiling replacement in the office/board room	\$ 1,000.00
	Flooring replacement in fitness centre	\$ 4,000.00
	New doors across the back	\$ 1,500.00
	Gravel at the back	\$ 4,000.00
		<u>14,500</u>

2015		
	replacement of ceiling upstairs	4,000
		<u>4,000</u>

Brookfield (Don Henderson)

2013		
	Curling/Ice shed heaters/Thermostats	8,000
	Refrigeration Plant Control Upgrades (6000E)	25,000
	Brine Pump Arena	10,800
	Brine Pump Curling	2,500
	Arena Plate and Frame Chiller Re-Gasketing	13,250
	Overhaul Compressor #2	13,500
	Brine Pipe insulation	1,000
	Refurbish jet ice equipment	3,500
	Re-lamp old lighting (Balance - Efficiency NS Grant)	18,100
	Curling ice nipper	1,600
	Replace plywood on north end upper boards	1,750
		<u>99,000</u>

2014		
	Replace showers in 4 dressing rooms	10,000
	Compressor #3 motor	3,000
	Industrial dishwasher	4,500
	Ventilation system	11,000
	Electric heat - perimeter baseboard	2,500
	High pressure relief valves	3,000
	Curling plate and frame chiller re-gasketing	6,500
		<u>40,500</u>

2015		
	Replace flooring in Curling club	10,000
	Compressor room sidewall exhaust fan	1,000
	Clean/Paint/Repair exterior cladding	10,500
	Roll up door- Curling club	6,000
		<u>27,500</u>

2016		
	Paint steel frames	42,000
	Electric heat - cabinet convectors	22,000
	D. Splitter/ Switches	20,000
	Branch circuit wiring devices	8,000
	Kitchen steam table - replacement	3,500
		<u>95,500</u>

2017		
	Electrical heating contractors	10,000
	Electrical room - Curling club	15,000
	Mechanical room	15,000
		<u>40,000</u>

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2013-2014 OPERATING BUDGET**

APRIL 2013

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REF # 56

TRANSFERS TO OTHER GOVERNMENTS

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
1. School Board:	6,182,136	4,120,480	6,180,716	6,517,559		6,517,559
2. Police Protection:	4,117,579	2,087,046	4,121,311	4,217,579		4,217,579
3. Public Prosecution:	25,000	10,551	10,551	11,000		11,000
4. Corrections:	482,482	359,193	478,924	507,064		507,064
5. Library:	234,122	173,853	231,804	234,122		234,122
6. Housing Authority	75,000	115,002	115,002	100,000		100,000
7. Assessment Services	684,000	502,839	670,455	684,000		684,000
	<u>11,800,319</u>	<u>7,368,964</u>	<u>11,808,763</u>	<u>12,271,324</u>	<u>0</u>	<u>12,271,324</u>

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 2012/13 and the confirmed by MOU release from Service Nova Scotia and 2013/14 Joint Uniform Assessment.

2. **Police Protection**: Based on Department of Justice estimates, allowing a 2.5% increase. Colchester complement is 35 officers, plus 1 civilian for Criminal Records checking. DNA cost sharing is estimated at \$6,818. \$60,000 estimated for fine revenue.

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

4. **County Correctional Services**: Estimate is based on the 2012/13 actual costs as the Provincial Memorandum of Understanding was withdrawn.

5. **Colchester-East Hants District Library**: Library officials are expecting a 1.3% increase to their 2012/13 budgets.

6. **Housing Authority**: County share of the deficit in operations for senior citizens complexes and non-profit housing. Estimate is based on actual costs as the Provincial Memorandum of Understanding was withdrawn.

7. **Provincial assessment services**: PVSC Officials estimate the budget to be comparable to the previous year, with an allowance of 2.0% for a possible increase.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2013-2014 OPERATING BUDGET**

APRIL 2013
REF # 57

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DEBT - PRINCIPAL PAYMENTS LESS RECOVERIES

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Wastewater:						
Sewer Trunk Line Debt:P	62,000	62,000	62,000	0		0
WWTF Debt: (1) P	225,000	225,000	225,000	225,000		225,000
WWTF Debt:(2) P	165,000	165,000	165,000	165,000		165,000
Gross Debt	452,000	452,000	452,000	390,000	0	390,000
Less:						
Town of Truro-Trunk Line P	62,000	62,000	62,000	0		0
Town of Truro-WWTF (1) P	112,500	112,500	112,500	112,500		112,500
Town of Truro-WWTF (2) P	97,499	111,592	97,499	97,499		97,499
Recoveries	271,999	286,092	271,999	209,999	0	209,999
NET	180,001	165,908	180,001	180,001	0	180,001
Solid Waste:						
Landfill site Debt: P	400,000	400,000	400,000	400,000		400,000
InVessel Expansion P	53,366	53,366	53,366	53,366		53,366
Gross Debt	453,366	453,366	453,366	453,366	0	453,366
Less:						
Truro, Stewiacke-Landfill- P	115,720	114,320	114,320	113,600		113,600
Recoveries	115,720	114,320	114,320	113,600	0	113,600
NET	337,646	339,046	339,046	339,766	0	339,766
Hospital						
Colchester Regional-#1 P	66,667	66,667	66,667	66,667		66,667
Colchester Regional-#2 P	100,000	100,000	100,000	100,000		100,000
Colchester Regional-#3 P	107,692	107,692	107,692	107,692		107,692
Colchester Regional-#4 P	116,667	116,667	116,667	116,667		116,667
NET	391,026	391,026	391,026	391,026	0	391,026
Civic Centre						
NET	150,135	150,135	150,135	648,730	0	648,730
Debenture Debt TOTAL	1,058,808	1,046,115	1,060,208	1,559,523	0	1,559,523

Wastewater:

Sewer Trunk Line Debt: Debt was paid off in 2012/13.

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

WWTF Debt (2): Remaining debt cost shared with the Town of Truro on Biosolids Bldg. and site costs.

Debt is paid off in 2016/17.

Solid Waste:

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

In vessel Expansion Debt: Debt on invessel expansion. Debt is paid off in 2013/14.

Hospital:

Colchester Regional: Principal payment for #1P on \$1 million debt scheduled for 15 years.

Principal payment for #2P on \$1.4 million debt scheduled for 14 years.

Principal payment for #3P on \$1.4 million debt scheduled for 13 years.

Principal payment for #4P on \$1.4 million debt schedule for 12 years.

Civic Centre:

First borrowing was done in 2011/12. The first principal payment was due in 2012/13.

For debt issues that took place in 2012/13, the principal payments will commence in 2013/14.

REF # 58

TRANSFERS TO OWN RESERVES

	2012-2013 BUDGET	YEAR TO DATE	2012-2013 PROJECTED	2013-2014 MAINTENANCE BUDGET	ADDITIONS / DELETIONS	2013-2014 TOTAL BUDGET
Transfer to Operating Reserve	500,000	500,000	500,000	500,000		500,000
Transfer to Courthouse Reserve	160,000	160,000	160,000	160,000		160,000
Transfer to Fire Insurance Reserve	300,000	300,000	300,000	300,000		300,000
Transfer to Bible Hill Master Plan Res.	300,000	300,000	300,000	300,000		300,000
Transfer to North Shore Rink Reserve	50,000	50,000	50,000	50,000		50,000
Transfer to Major Flood Reserve	150,000	150,000	150,000	50,000	150,000	200,000
	<u>1,460,000</u>	<u>1,460,000</u>	<u>1,460,000</u>	<u>1,360,000</u>	<u>0</u>	<u>1,510,000</u>

Operating Reserve:

During capital budget discussions for 2007/08, Council approved transferring \$500,000 annually to the Operating Reserve Fund. Should Council agree with the transfer to the Operating Reserve Fund of \$500,000 in 2013/14, the estimated balance in the Reserve Fund after the transfer is \$4,750,000 prior to any approved expenditures commencing in 2012/13.

Courthouse Reserve:

Council approved creation of a Courthouse Reserve in 2003/04 for Project Work. Allocations have been made annually to the Reserve. The scheduled transfer to the Courthouse Reserve Fund was increased to \$160,000 in 2012/13. The estimated balance in the Reserve Fund after the transfer is \$700,000, prior to any approved expenditures commencing in 2012/13.

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 \$311,000.

Bible Hill Master Plan Reserve:

In 2008/09, \$300,000 was approved as an initial transfer to this reserve. The 2013/14 budget request reflects a continuation in the same amount, again to grow the reserve. With the transfer, the amount in the reserve will be \$1,834,000.00

North Shore Rink Reserve:

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

Major Flood Reserve:

In 2010/11, Council approved creation of a Major Flood Reserve, and approved \$50,000 to be transferred annually. With the transfer, the amount in the reserve will be \$200,000.

Additions/Deletions: Council approved transferring an additional \$150,000 to the Major Flood Reserve Fund.