

2018-2019 OPERATING BUDGET
REVENUE and EXPENDITURE SUMMARY

April 2018

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REF #	2017-2018 BUDGET	YEAR TO DATE	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
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REVENUE

Assessable Property Tax:

Tax Levy:

Residential	#1	17,662,665	17,631,000	17,631,000	17,977,144	0	17,977,144
Resource	#1	543,849	539,000	539,000	558,008	0	558,008
Commercial	#1	6,204,372	6,160,000	6,160,000	6,305,655	0	6,305,655
Forest Acreage	#1	160,943	160,943	160,943	160,943	0	160,943
Street Frontages	#2	20,484	0	20,484	20,484	0	20,484
Aliant	#3	142,000	140,604	140,604	142,000	0	142,000
N.S.P.C.	#4	20,500	19,424	19,424	20,500	0	20,500
HST Grant	#5	155,000	131,981	131,981	155,000	0	155,000
Deed Transfer Tax	#6	1,110,000	720,228	1,050,000	1,110,000	0	1,110,000
Transfer of Tax	#7	67,000	64,597	64,597	0	0	0
NET		26,086,813	25,567,777	25,918,033	26,449,734	0	26,449,734

Grants in Lieu:

Federal G.I.L.	#8	61,325	136,212	167,212	154,382	0	154,382
Provincial G.I.L.	#9	1,027,306	1,050,241	1,050,241	1,030,687	0	1,030,687
NET		1,088,631	1,186,453	1,217,453	1,185,069	0	1,185,069

Own Sources:

Tax Certificates	#10	10,000	5,000	7,500	10,000	0	10,000
Investments	#11	100,000	70,814	80,034	100,000	0	100,000
Interest on Taxes	#12	404,400	308,838	463,401	483,000	0	483,000
Miscellaneous	#13	282,300	423,090	469,948	389,300	0	389,300
NET		796,700	807,742	1,020,883	982,300	0	982,300

Government Transfers:

Equalization Grant	#14	294,000	147,208	294,414	294,000	0	294,000
Farm Acreage Grant	#15	240,802	242,003	242,003	242,003	0	242,003
911 Subscription Rev.	#16	12,000	0	12,098	12,000	0	12,000
Trans. Reserves	#17	665,729	0	562,500	649,076	50,000	699,076
NET		1,212,531	389,211	1,111,015	1,197,079	50,000	1,247,079

NET Revenue:	29,184,675	27,951,183	29,267,384	29,814,182	50,000	29,864,182
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EXPENSE

	REF #	2017-2018 BUDGET	YEAR TO DATE	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Government:							
Legislative	#18	581,778	420,083	602,067	610,507	75,500	686,007
Memberships	#19	50,000	18,548	22,852	23,000	0	23,000
Ec. Devel. Grants	#20	90,000	38,200	45,000	55,000	0	55,000
Election	#21	0	12,728	13,065	0	0	0
	NET	721,778	489,559	682,984	688,507	75,500	764,007
Department Admin Costs:							
General Administration	#22	1,258,947	778,935	1,178,039	1,197,598	64,272	1,261,870
Financial Services	#23	632,161	461,189	653,094	652,499	0	652,499
Planning/Public Works/ Prop. Info.	#24	970,840	585,737	869,653	931,022	43,736	974,758
By-law Enforcement	#25	622,114	390,393	610,216	638,460	0	638,460
Recreation Administration	#26	343,788	286,639	411,052	348,011	0	348,011
Facility Costs	#27	141,439	90,897	132,545	136,315	0	136,315
County Owned Properties	#28	0	4,384	6,645	0	0	0
Tax Exemption Bylaw	#29	331,896	326,400	326,400	329,140	0	329,140
Other Fiscal Charges	#30	95,000	0	210,600	35,000	0	35,000
Depreciation		101,296	0	101,000	268,171	0	268,171
	NET	4,497,481	2,924,574	4,499,244	4,536,216	108,008	4,644,224
Protective Services							
Central Dispatch/EMO	#31	374,240	234,950	322,176	417,627	0	417,627
Flood Advisory	#32	100,000	40,030	45,900	0	100,000	100,000
Major Flood Program	#32	0	0	0	0	0	0
Unsightly Premises	#33	5,000	0	200	500	0	500
Depreciation		30,000	0	29,000	65,971	0	65,971
	NET	509,240	274,980	397,276	484,098	100,000	584,098
Transportation Services							
Road Transportation	#34	1,262,731	709,887	1,187,923	1,321,833	0	1,321,833
Street Lighting	#35	3,000	2,601	3,901	4,200	0	4,200
Depreciation		941,000	0	935,000	993,288	0	993,288
	NET	2,206,731	712,488	2,126,824	2,319,321	0	2,319,321

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	REF #	2017-2018 BUDGET	YEAR TO DATE	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Environmental Health Services							
Sewage Treatment-Urban							
Central Colchester	#36	1,047,846	742,783	880,185	933,270	0	933,270
Marshland Drive	#37	50,475	26,079	38,956	47,126	0	47,126
	NET	1,098,320	768,862	919,140	980,396	0	980,396
Sewage Treatment- Rural							
Sewage Treat.- Lift Stations							
Brookfield Sewage Treat. Plant	#38	235,644	114,105	189,261	224,276	0	224,276
Great Village Sewage Treatment Plant	#39	141,320	74,492	123,492	153,111	0	153,111
Tata. Sewage Treatment Plant	#40	107,320	57,514	89,519	121,407	0	121,407
Debert Sewage Treatment Plant	#41	163,417	84,792	139,555	204,084	0	204,084
Public Works Building	#42	106,870	56,170	117,171	124,307	0	124,307
	#43	22,900	30,418	42,906	39,200	0	39,200
Depreciation		2,652,000	0	2,600,000	2,234,985	0	2,234,985
	NET	3,429,471	417,491	3,301,904	3,101,370	0	3,101,370
Solid Waste:							
Residual Disposal	#44	(225,634)	(566,113)	(337,157)	(364,268)	0	(364,268)
Waste Diversion	#45	42,194	317,029	32,086	44,699	0	44,699
In vessel Composting	#46	212,636	84,014	244,214	225,014	0	225,014
Recycling Collection	#47	430,000	272,421	390,000	410,000	0	410,000
Materials Recovery Facility	#48	(130,441)	80,083	280,912	468,017	0	468,017
Depreciation		1,469,961	0	1,441,138	2,000,000	0	2,000,000
	NET	1,798,715	187,434	2,051,193	2,783,462	0	2,783,462
Public Health Services	#49	65,238	43,441	65,238	34,442	0	34,442
Environmental Development Services							
Planning	#50	75,000	54,649	46,393	68,000	0	68,000
Palliser	#51	48,248		26,451	35,665	0	35,665
Economic Development	#52	233,306	153,344	218,913	249,723	0	249,723
Debert Park	#53	191,918	170,050	220,308	199,087	0	199,087
Tourism/Marketing	#54	1,300	4,094	4,094	1,300	1,980	3,280
Branch Library	#55	23,500	12,599	22,089	22,500	0	22,500
Depreciation		0	0	0	16,585	0	16,585
	NET	573,272	394,736	538,247	592,860	1,980	594,840
Recreation Services							
Recreation: Parks, Rinks and Pool	#56	2,002,694	1,546,444	1,856,131	1,869,266	9,125	1,878,391
Depreciation		1,047,595	0	1,027,054	1,047,595	0	1,047,595
	NET	3,050,289	1,546,444	2,883,185	2,916,861	9,125	2,925,986

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	REF #	2017-2018 BUDGET	YEAR TO DATE	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Transfers, Capital and Financing:							
Transfers							
School Board	#57	7,274,713	4,781,640	7,274,880	7,493,153	0	7,493,153
Police Protection	#57	4,794,069	2,408,340	4,807,478	4,856,763	0	4,856,763
Police Prosecution	#57	15,000	0	15,000	15,000	0	15,000
Corrections	#57	476,000	350,883	467,843	476,000	0	476,000
Library	#57	239,107	176,681	235,574	239,107	0	239,107
Housing Authority	#57	120,000	133,594	133,594	136,000	0	136,000
Assessment Services	#57	660,000	497,923	663,898	673,168	0	673,168
Truro Library	#57	602,192	16,966	602,192	602,192	0	602,192
NET		14,181,081	8,366,027	14,200,459	14,491,383	0	14,491,383
Debt Principle Less Recoveries							
	#58	1,222,131	1,282,731	1,282,731	1,306,349	0	1,306,349
Transfer to Reserves	#59	2,066,600	1,109,871	2,066,600	1,950,900	10,000	1,960,900
NET		3,288,731	2,392,602	3,349,331	3,257,249	10,000	3,267,249
Total Expenditure		35,420,347	18,518,637	35,015,025	36,186,164	304,613	36,490,777
Add Back of Depreciation		(6,241,852)	0	(6,133,192)	(6,626,595)	0	(6,626,595)
Surplus (Deficit)		6,180	9,432,546	385,551	254,613	354,613	(0)

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	2017-2018 BUDGET	YEAR TO DATE	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
REVENUE						
Assessable Property Taxes	26,086,813	25,567,777	25,918,033	26,449,734	0	26,449,734
Grants in Lieu	1,088,631	1,186,453	1,217,453	1,185,069	0	1,185,069
Own Sources	796,700	807,742	1,020,883	982,300	0	982,300
Government Transfers	1,212,531	389,211	1,111,015	1,197,079	50,000	1,247,079
Total Revenue	29,184,675	27,951,183	29,267,384	29,814,182	50,000	29,864,182
EXPENSE						
Government	721,778	489,559	682,984	688,507	75,500	764,007
Dept. Admin. Costs	4,497,481	2,924,574	4,499,244	4,536,216	108,008	4,644,224
Protective Services	509,240	274,980	397,276	484,098	100,000	584,098
Transportation Services	2,206,731	712,488	2,126,824	2,319,321	0	2,319,321
Sewage Treatment-Urban	1,098,320	768,862	919,140	980,396	0	980,396
Sewage Treatment- Rural	3,429,471	417,491	3,301,904	3,101,370	0	3,101,370
Solid Waste	1,798,715	187,434	2,051,193	2,783,462	0	2,783,462
Public Health Services	65,238	43,441	65,238	34,442	0	34,442
Environmental Development Services	573,272	394,736	538,247	592,860	1,980	594,840
Recreation, Parks, Rinks	3,050,289	1,546,444	2,883,185	2,916,861	9,125	2,925,986
Transfers to other Govts.	14,181,081	8,366,027	14,200,459	14,491,383	0	14,491,383
Other Transfers	3,288,731	2,392,602	3,349,331	3,257,249	10,000	3,267,249
Total Expenses	35,420,347	18,518,637	35,015,025	36,186,164	304,613	36,490,777
Add Back of Depreciation	(6,241,852)	0	(6,133,192)	(6,626,595)	0	(6,626,595)
SURPLUS(DEFICIT)	6,180	9,432,546	385,551	254,613	(254,613)	(0)
Transfer to Operating Reserve			86,576			
ADJUSTED SURPLUS(DEFICIT)			298,975			

MUNICIPALITY OF THE COUNTY OF COLCHESTER

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REF # 1

ASSESSABLE PROPERTY TAX

2017-2018 (000's)		2018-2019 (000's)	INCREASE (000's)	% CHANGE
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Net Taxable Assessments:

Residential	2,007,121		2,045,130	38,009	1.89%
Resource	61,801		63,410	1,609	2.60%
Commercial	271,898		277,441	5,543	2.04%
Forest Acreage	160,943		160,943	0	0.00%
	2,501,763		2,546,924	45,161	1.81%

2017-2018 BUDGET	YEAR TO DATE	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	Appeals	2018-2019 TOTAL BUDGET
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Tax Levy:

Residential	17,662,665	17,633,379	17,631,000	17,997,144	(20,000)	17,977,144
Resource	543,849	539,946	539,000	558,008	0	558,008
Commercial	6,204,372	6,163,246	6,160,000	6,325,655	(20,000)	6,305,655
Forest Acreage	160,943	161,594	160,943	160,943	0	160,943
	24,571,829	24,498,165	24,490,943	25,041,750	(40,000)	25,001,750

Tax Rate

1. Maintenance Rate Inc./Dec.

	2017-2018 RATE		2018-2019 RATE	TAX LEVY	INCREASE/ DECREASE (in cents)	INCREASE/ DECREASE (%)
Residential	0.880		0.880	18,535,152	0.000	0.0000%
Commercial	2.280		2.280	6,466,598	0.000	0.0000%
				25,001,750		

Assessment Increase:

The increase in residential assessment of 1.9% is split: .6% for market re-assessment and 1.3% for new growth.

The increase in commercial assessment is 2.04%, this includes the impact of the pipeline assessment.

New Growth represents 2.64% of this change in assessment and -0.60% for market re-assessment.

The decrease in pipeline assessment is 4%, in keeping with the agreed pipeline depreciation schedule. This decrease has offset any increase in assessment. The 2018/19 budget is the last year for pipeline depreciation.

As prescribed by the Assessment Act, a per acre levy is charged to owners of forest land. Records from the Assessment Office indicate that 337,257 acres are charged at 25 cents per acre (under 50,000) and 192,646 acres at 40 cents per acre (over 50,000).

Tax Rate versus Assessment:

On residential/resource, a one cent increase raises \$204,513 of property tax.

On commercial/business occupancy, a one cent increase raises \$27,744 of property tax.

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

	STREET FRONTAGES				
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Street frontages	20,484	20,484	20,484	0	20,484

These are betterment charges (street improvements) located in specific areas of the County, which have gone through the resident petitioning process. Annually, the County recognizes revenue equal to 10% of the original cost billed to property owners. In 2017/18, Sunnybrook's revenue is \$3,173.85 (final is 2020/21) and Revenue for Raven/Junco is \$11,202.00 (final is 2021/22) and Huckleberry/Delaney is \$6107.96 (final is 2022/23).

REF # 3

	ALIAN T				
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Aliant	142,000	140,604	142,000	0	142,000

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				
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Nova Scotia Power	20,500	19,424	20,500	0	20,500

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				
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
HST Grant	155,000	131,981	155,000	0	155,000

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				
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Deed Transfer Tax	1,110,000	1,050,000	1,110,000	0	1,110,000

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

REF # 7

	TRANSFER of TAX				
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Transfer of tax	67,000	64,597	0	0	0

Amount due from Truro as a result of Inter-municipal Boundary Agreement re Walmart, Kent Building Supplies and other properties located in the Boundary. Truro cancelled the agreement effective April 1, 2018.

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GRANTS IN LIEU

REF # 8

	FEDERAL GRANT IN LIEU				
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Federal Grant in lieu	61,325	167,212	154,382	0	154,382

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				
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Provincial Grant In Lieu	590,201	609,689	585,699	0	585,699
Wind Turbines	437,105	440,552	444,988	0	444,988
Total	1,027,306	1,050,241	1,030,687	0	1,030,687

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.

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 2018/2019:

Truro Heights	\$65,663
Greenfield	\$21,034
Kempton	\$31,518
Nuttby	\$321,686
Spiddle Hill	\$5,087
Total:	<u>\$444,988</u>

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OWN SOURCES

REF # 10

TAX CERTIFICATE FEES					
2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET	
Tax Certificate Fees	10,000	7,500	10,000	0	10,000

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					
2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET	
Return on Investments	100,000	80,034	100,000	0	100,000

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

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OWN SOURCES (continued)

REF # 12

INTEREST ON TAXES				
2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Interest on taxes	404,400	463,401	0	483,000

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

REF # 13

MISCELLANEOUS				
2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Miscellaneous	282,300	469,948	0	389,300

The revenue in this account includes charges to area rates to offset uncollectible taxes, fees for billing and administering the area rate funds, fuel tax rebates and revenue from County licenses and permits, and wind turbine revenues thru Comfit. Projected revenue includes HST refund relating to compost facility consultant.

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GOVERNMENT TRANSFERS**REF # 14**

Equalization grant

EQUALIZATION GRANT				
2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
294,000	294,414	294,000	0	294,000

We anticipate, at this time, that there will be minimal change to the equalization grant pool for municipalities. The budgeted estimate is based on the amount received in 2017/2018.

REF # 15

Farm acreage grant

FARM ACREAGE GRANT				
2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
240,802	242,003	242,003	0	242,003

Farm acreage assessment was re-established by Legislation as a grant during 1998/99. Current rate is \$2.99 per acre. The Legislation allows for an annual increase tied into the Canadian Price Index. Estimated increase is 1.3%. The estimated revenue is based on 79,736 acres @ \$3.02 per acre in 2018-2019.

REF # 16

911 Subscription revenue

911 SUBSCRIPTION REVENUE				
2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
12,000	12,098	12,000	0	12,000

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

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GOVERNMENT TRANSFERS (continued)

REF # 17

	TRANSFERS FROM RESERVES				
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
From Operating Reserve	665,729	562,500	649,076	50,000	699,076

From the Operating Reserve:

Council entered an agreement to partially fund the new library constructed by the Town of Truro. The agreement stipulates a maximum of \$2.25 million dollars will be funded by Colchester in four equal payments over a four year period. The first would be due in 2016/17. The 2018/19 budget is year 3 of 4. Council agreed to fund this from the Special Operating Reserve,

Additions/Deletions:

MUNICIPALITY OF THE COUNTY OF COLCHESTER

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**GOVERNMENT:
REF # 18**

	LEGISLATIVE				
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Council Honorariums	334,207	324,459	335,366	0	335,366
Councillor Expenses	17,791	17,278	18,151	0	18,151
Basic Benefits	0	10,000	10,000	0	10,000
Citizen Representatives	1,200	0	1,200	0	1,200
Meals Luncheons	3,090	5,472	3,090	0	3,090
Newsletter	43,200	31,800	36,800	0	36,800
Miscellaneous	6,600	11,298	8,600	0	8,600
Training and Development	5,000	4,694	5,000	0	5,000
UNSM/FCM Conference	33,000	49,935	37,800	0	37,800
Grant Requests	137,690	137,690	145,000	75,500	220,500
Security	0	9,441	9,500	0	9,500
Total	581,778	602,067	610,507	75,500	686,007

Honorariums:

Councillor's honorariums for 2017/18 are set in accordance with the Councillor Remuneration bylaw. For 2017/2018, the breakdown was as follows: Mayor: \$48,623; Deputy Mayor \$30,325, and Councillors \$24,782. For 2018/19, the breakdown is Mayor \$49,158; Deputy Mayor \$30,658, and Councillors \$25,055.

Grant Requests

Annually Council received presentations from non-profit organizations. A list of the amounts requested will be circulated for a decision on what funding will be provided. As well a list of annual grants are included in this budget. These include the following items:

For 2017/18:

Annual Grants for 2017/18 include annual amounts for VON (\$5,000), Colchester Special Olympics (\$6,000), North Shore River Restoration (\$5,000), Colchester Historical Society (\$10,000), Maggie's Place (\$3,000), Debert Military Historical Society (\$100), Cobequid Arts Council (\$25,000), and Colchester Transportation Cooperative (\$10,000). An additional \$83,590 in grant requests was approved for the 2017/18 fiscal year.

Newsletter: Newsletter costs include Waste Reduction, Recreation and Administration. The Financial Update has been merged with the Newsletter and has resulted in saving \$6,400 in the budget.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2018-2019 OPERATING BUDGET**

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**GOVERNMENT (continued)
REF # 19**

		MEMBERSHIPS				
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET	
UNSM	17,000	16,934	17,000	0	17,000	
FCM	6,000	5,918	6,000	0	6,000	
CNTA	27,000	0	0	0	0	
Total	50,000	22,852	23,000	0	23,000	

The County is a member of the Union of Nova Scotia Municipalities, the Federation of Canadian Municipalities.

REF # 20

		ECONOMIC DEVELOPMENT GRANTS				
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET	
Economic development grants	90,000	45,000	55,000	0	55,000	

The following grants were approved for 2017/2018:

North Nova Lumberjacks Society (\$5,000), Colchester Five Islands ATV club (\$1,200), Colchester Highland Games Gathering Society (\$5,000), Association of Nova Scotia Geocaching (\$4,000), Not Since Moses (\$5,000), NS Women that Hunt (\$5,000), AMANS (\$5,000), Halifax Cheer Elite (\$2,500), Cobequid Special Olympics (\$5,000), Bible Hill Fire Brigade (\$500).

REF # 21

		ELECTION				
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET	
Election	0	13,065	0	0	0	

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DEPARTMENT ADMIN COSTS:

REF # 22

GENERAL ADMINISTRATION

Administration:

	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Salaries	508,500	558,072	532,064	0	532,064
Benefits	104,312	88,785	88,648	0	88,648
Salary administration	120,000	0	57,680	0	57,680
Legal services	60,000	55,454	50,000	0	50,000
Insurance	9,100	7,959	6,000	0	6,000
Telephone	12,240	16,500	13,620	0	13,620
Office supplies	17,150	21,550	17,150	0	17,150
Printing and Photo supplies	10,000	17,343	10,000	0	10,000
Postage	21,000	17,224	21,000	0	21,000
Newspaper Ads	5,500	3,887	3,000	0	3,000
Dues	3,000	1,572	3,000	0	3,000
Training & Development	18,000	8,611	10,000	0	10,000
Travel	1,500	858	1,500	0	1,500
Records Management	5,000	0	5,000	0	5,000
Miscellaneous	10,500	5,827	10,500	0	10,500
Consultants	15,000	23,200	15,000	25,000	40,000
Wellness Initiative	10,000	9,968	10,000	0	10,000
Scholarships	8,000	8,000	8,000	0	8,000
Boundary review	0	0	0	0	0
Subtotal	938,802	844,810	862,162	25,000	887,162

Computer Systems:

Salaries	136,282	136,282	132,551	36,363	168,914
Benefits	26,744	26,758	27,961	2,909	30,870
Computer supplies	3,750	3,800	3,750	0	3,750
Training and Development	3,500	1,000	2,000	0	2,000
Infrastructure	27,930	28,000	55,395	0	55,395
Licensing and fees	61,650	59,000	55,750	0	55,750
Computer Programming	25,000	0	0	0	0
Lease costs	34,389	77,489	57,129	0	57,129
Travel	900	900	900	0	900
Subtotal	320,145	333,229	335,436	39,272	374,708

Total	1,258,947	1,178,039	1,197,598	64,272	1,261,870
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**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2018-2019 OPERATING BUDGET**

April 2018

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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, Policy, Research and Community Engagement Officer, Executive Secretary/Deputy Clerk, Admin Support Clerk, Human Resource Specialist and casual reception. □

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

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

Records Management: Continue the process for municipal records retention, includes integration of the data sets in various departments.

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

Consultants: Has been used in prior years as part of recruitment or special projects.

Wellness Initiative: Council approved the Wellness Program in 2009/10. The budget reflects the maximum of \$200 per employee (anticipating 50 employees may utilize).

In Computer Systems-

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

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

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

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2018-2019 OPERATING BUDGET

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DEPARTMENT ADMIN COSTS (cont.)

REF # 23

FINANCIAL SERVICES				
2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET

Finance:

Salaries	202,766	209,432	213,776	0	213,776
Benefits	36,498	39,173	40,617	0	40,617
External audit fees	40,000	51,757	40,000	0	40,000
Training and Development	8,788	4,080	7,405	0	7,405
Office expenses	5,000	5,000	5,000	0	5,000
Telephone	500	740	525	0	525
Software Support	40,000	47,431	40,000	0	40,000
Subtotal	333,552	357,613	347,323	0	347,323

Tax Office:

Salaries	64,287	63,812	68,938	0	68,938
Benefits	11,572	12,711	13,788	0	13,788
Telephone	4,400	4,400	4,400	0	4,400
Office expense	5,000	5,500	5,500	0	5,500
Postage	30,000	30,100	30,000	0	30,000
Training and Development	750	540	750	0	750
Tax billings	10,000	8,500	8,700	0	8,700
Tax sale costs	500	0	500	0	500
Collection costs	100	-291	100	0	100
Bank Fees	9,000	6,400	7,500	0	7,500
Tax exemptions	150,000	151,006	152,000	0	152,000
Reduced taxes - Debert Park	13,000	12,803	13,000	0	13,000
Subtotal	298,609	295,481	305,176	0	305,176

Total	632,161	653,094	652,499	0	652,499
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MUNICIPALITY OF THE COUNTY OF COLCHESTER

2018-2019 OPERATING BUDGET

April 2018

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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 Accountant, Accounts Payable/Payroll Clerk and Administrative Clerk (50%).

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

Computer Programming: Ongoing annual support costs for current software.

In Tax Office-

Salaries: Property Tax Clerk and Admin Support Clerk (50%).

Tax Exemption: Council reviewed the Tax Exemption policy in 2017/2018. Increase based on CPI increments to income and exemption amounts.

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

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2018-2019 OPERATING BUDGET

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DEPARTMENT ADMIN COSTS (cont.)

REF # 24

PLANNING, PUBLIC WORKS, PROPERTY INFORMATION				
2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET

Planning:

Salaries	257,550	286,460	289,192	0	289,192
Benefits	47,976	44,164	53,870	0	53,870
Term employee	7,000	8,266	0	43,736	43,736
Training & development	8,600	8,300	8,600	0	8,600
Travel	5,500	5,187	5,500	0	5,500
Office expense/telephone	18,000	13,262	15,000	0	15,000
Legal services	7,500	8,000	7,500	0	7,500
Computer supplies/programming	3,000	1,598	3,000	0	3,000
Advertisements	4,000	2,895	4,000	0	4,000
Miscellaneous	3,500	3,000	3,500	0	3,500
Subtotal	362,626	381,132	390,162	43,736	433,898

Public Works:

Salaries	280,053	276,026	256,247	0	256,247
Term employee	0	0	0	0	0
Benefits	46,855	45,561	46,447	0	46,447
Office supplies	2,000	1,606	7,500	0	7,500
Miscellaneous	1,500	369	1,500	0	1,500
Safety Supplies	1,000	0	1,000	0	1,000
Lower Truro water	22,000	1,600	3,500	0	3,500
Newspaper ads	0	0	0	0	0
Training & development	14,750	10,402	15,750	0	15,750
Consultant's fees	15,000	1,322	15,000	0	15,000
Legal Services	15,000	22,610	20,000	0	20,000
Travel	2,000	1,278	2,000	0	2,000
Telephone	7,300	4,361	5,900	0	5,900
Memberships and dues	3,400	2,500	3,400	0	3,400
Map expense/Computer costs	13,500	2,998	20,325	0	20,325
Storm water management	15,000	885	15,000	0	15,000
Flood Committee	1,000	511	1,000	0	1,000
Public Meetings	2,000	308	1,000	0	1,000
Subtotal	442,358	372,337	415,569	0	415,569

Property Info:

Salaries	105,314	73,687	64,275	0	64,275
Benefits	22,292	15,518	10,331	0	10,331
Computer supplies/programming	25,650	23,399	40,285	0	40,285
Telephone	3,700	2,392	3,700	0	3,700
Training & development	4,800	0	3,200	0	3,200
Travel	3,600	1,041	3,000	0	3,000
Miscellaneous	500	147	500	0	500
Subtotal	165,856	116,184	125,291	0	125,291

Total	970,840	869,653	931,022	43,736	974,758
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MUNICIPALITY OF THE COUNTY OF COLCHESTER

2018-2019 OPERATING BUDGET

April 2018

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DEPARTMENT ADMIN COSTS (cont.)
REF # 24

PLANNING, PUBLIC WORKS, PROPERTY INFORMATION (continued)

Services are as follows:

For Planning- Statutory planning and economic development;

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

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

In Planning-

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

Planning intern added as a term position to help with plan reviews and sustainable Colchester initiatives.

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%), Two Engineering Technicians (1 -100% PW, 1-100% capital), Admin Support Clerk (100%). Approximately 50% of Project Engineers salaries to be charged to specific projects.

Additions: Engineering technician funded through capital projects.

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

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

T&D Admin/Tech Staff - \$2,000 each to attend CNAM in Windsor, \$1,000 each for general courses and conferences, Total \$5,000

T&D - Engineer (2): ACWWA in CB (\$1500x1), CSCE Fredericton (\$2,000x1), Attend MPWANS in Amherst (\$750x1),

Attend CNAM in Calgary (\$1,000x1) and \$500x2 in webinars/seminars - Total \$6,250

T&D - Director PW: Attend ACWWA CB (\$1500), MPWANS in Amherst (\$750), CWWA Window on Ottawa (\$1,500),

Biosolids Conference in Halifax (\$750) - Total \$4,500

Telephone:

Expenses include \$1,300 for office lines, \$2,400 for office internet, 3 cell phones)

Lower Truro Water: UV lights, Lab analysis, power for Lower Truro Water supply and minor repairs.

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

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

Memberships and Due to Include: \$200 Road Builders, \$425 AWWA, \$300x3 Engineers NS, \$660 TAC, \$380 WEF, \$570 CWWA, CNAM \$260, for a Total of \$3,400.

Computer Supplies to Include: Annual Carlsson fee: \$375, Autodesk Annual Fee \$1400, Global Mapper Annual Fee \$500, Topcon Maintenance \$550, New Plotter \$12,000 and Misc Materials \$500, Total \$15,325. IT to include \$5K in their budget for new workstation for 2nd Tech

Mapping Expenses to Include: Air photos, LiDAR, drawing storage, mapping tools, paper, toner/ink, CAD license for new tech (\$3,000), total \$5,000

Storm water Management: For development of a Stormwater Master Plan

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

For 2018/19:

10% Regional Sewage Treatment Plant

5% to Water Utilities

30% to Public Works

10% to Debert Park

20% to Sewage Treatment for rural plants and pumping stations

5% to Roads

15% to Wastewater Collection

5% to Sidewalks

In Property Information-

Salaries: GIS Technician 30% , part time permanent clerical position 70%

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

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

BY-LAW ENFORCEMENT				
2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET

Building/Fire Inspection:

Salaries	246,447	251,439	258,343	0	258,343
Benefits	48,955	45,789	51,183	0	51,183
Vehicle lease/fuel/Maint.	20,302	18,929	19,429	0	19,429
Training and development	5,500	3,500	5,500	0	5,500
Office supplies/insurance	6,300	8,013	7,200	0	7,200
Travel	9,000	8,500	9,000	0	9,000
Computer/Miscellaneous	11,700	10,508	11,600	0	11,600
Legal services	15,000	8,000	8,000	0	8,000
Building permit fees	(30,000)	(31,000)	(30,000)	0	(30,000)
Subtotal	333,204	323,678	340,255	0	340,255

Development Office:

Salaries	122,347	119,988	127,914	0	127,914
Benefits	18,781	26,125	27,231	0	27,231
Office expense	1,780	1,570	1,500	0	1,500
Travel	1,300	1,279	1,300	0	1,300
Mapping	0	0	0	0	0
Training and development/Misc.	4,600	481	2,000	0	2,000
Subdivision/development fees	(3,200)	(3,430)	(3,200)	0	(3,200)
Subtotal	145,608	146,013	156,745	0	156,745

Dog Control:

Salaries	98,472	107,406	92,360	0	92,360
Benefits	8,830	10,994	16,000	0	16,000
Pound costs	15,000	12,000	14,000	0	14,000
Stray Feral Cats	5,000	1,000	5,000	0	5,000
Vehicle expense	13,500	14,119	13,500	0	13,500
Commission on dog tag sales	4,400	5,000	5,000	0	5,000
Other	17,100	10,006	15,600	0	15,600
Subtotal	162,302	160,525	161,460	0	161,460

Less:

Dog tag sales	(19,000)	(19,000)	(19,000)	0	(19,000)
Dog control - Town of Truro	0	0	0	0	0
Dog pound fees	0	(1,000)	(1,000)	0	(1,000)
Subtotal	(19,000)	(20,000)	(20,000)	0	(20,000)

Total	622,114	610,216	638,460	0	638,460
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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.

Building Inspection/ Fire Inspection

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

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

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

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

Miscellaneous: Maintenance and fees for the permitting system.

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

Development Office

Salaries: Development Officer and Planning Technician.

Mapping: To cover continuing mapping costs.

Subdivision Fees: Fees have been generally in the \$3,000 range.

Dog Control

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

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

Other expense: For disposal costs, insurance, and a feline population control program.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

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DEPARTMENT ADMIN. COSTS (cont.)

REF # 26

RECREATION SERVICES					
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Expenses:					
Salaries	243,677	261,669	245,361	0	245,361
Part-time salaries	16,880	31,000	25,000	0	25,000
Benefits	46,131	46,458	46,450	0	46,450
Telephone	7,000	5,612	6,000	0	6,000
Office supplies	2,500	4,607	3,200	0	3,200
Advertising	5,000	6,000	5,500	0	5,500
Membership Fees	2,000	2,678	2,500	0	2,500
Training and development	4,000	3,500	4,000	0	4,000
Travel	5,000	5,000	5,000	0	5,000
Magazines and Miscellaneous	500	305	500	0	500
Volunteer Reception	2,400	1,858	2,400	0	2,400
Recreation Workshops	2,000	1,959	2,000	0	2,000
Education and Promotions	13,000	8,100	13,000	0	13,000
4 on 4 hockey	17,800	19,500	17,300	0	17,300
Afterschool program	38,000	35,000	30,000	0	30,000
Mayor's Challenge	4,000	5,000	4,500	0	4,500
Community Events	21,000	21,765	22,500	0	22,500
Active Communities Program	55,800	36,536	56,200	0	56,200
Active Transportation	22,000	14,000	18,000	0	18,000
Art Purchase Program	3,000	1,731	3,000	0	3,000
Summer Day Camps	40,000	46,791	50,000	0	50,000
After the Bell	0	3,600	4,500	0	4,500
Subtotal	551,688	562,669	566,911	0	566,911
Revenues:					
Provincial Funding	(83,000)	(28,264)	(88,000)	0	(88,000)
Community Events	(14,200)	(12,225)	(13,000)	0	(13,000)
4 on 4 Hockey	(10,000)	(8,600)	(8,400)	0	(8,400)
Babes on Blades	(5,000)	(2,160)	(2,500)	0	(2,500)
Afterschool Program	(38,000)	(35,000)	(38,000)	0	(38,000)
Active Communities	(37,700)	(34,958)	(40,500)	0	(40,500)
Summer Day Camps	(20,000)	(26,810)	(24,000)	0	(24,000)
After the Bell	0	(3,600)	(4,500)	0	(4,500)
Subtotal	(207,900)	(151,617)	(218,900)	0	(218,900)
Total	343,788	411,052	348,011	0	348,011

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DEPARTMENT ADMIN COSTS (cont.)
REF # 26

RECREATION

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

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

Part-time Salaries: Summer Intern, support staff for active communities projects (Multisport and Learn to Skake) Casual staff during busy times, special events coordinator for the summer.

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

Education & Promotions: Fundy Connect (online), promotion of events throughout the year, trail maps, trail signage, update park plan and trail plan. Education and Promotion around the Physical Activity Plan (getting people more active), which is part of the Municipal Physical Activity Plan and around volunteer support and support for non profits.

Mayor's Challenge: Mayor's Challenge Curling Event, June "Recreation Month" activities, "Take the Roof off of Winter!", treasure chest equipment and prizes for events. The purpose and expected outcome of these programs are to increase events around the County.

Active Communities Program: The Adult/Senior fitness program takes place in Old Barns and Stewiacke. As well, we have fitness programs with SCA, Economy, Tatamagouche, as well as implementing Physical Activity Plans in other areas. The plan for the upcoming fiscal year is to continue the Thrive program for access to facilities for schools and continue to increase programs and youth programs. This is also identified in the physical activity plan for the recreation department. We will also be involved in an afterschool program that is targeting junior high school kids.

Active Transportation Program: Bike week, "Share the Road" signage and promotion, "Step into Spring" program, helmet safety, bike racks, AT Week, Active Transportation initiatives, AT plan, this will be fifth year for our mobile skate park.

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

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

Revenue: MPAL (Municipal Physically Active Leadership) funding from the Province in the amount of \$25,000 for salaries. Thrive grant for access to schools (\$21,000) and grant for the after school program from CCRSB (\$33,000), Federal funding for summer students (\$3,000), province for multisport (\$5,000).

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2018-2019 OPERATING BUDGET

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DEPARTMENT ADMIN. COSTS (cont.)
REF # 27

FACILITY COSTS				
2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET

Courthouse:

Salaries	80,764	75,829	82,582	0	82,582
Benefits	20,191	17,690	20,645	0	20,645
Electricity	33,295	29,006	33,828	0	33,828
Furnace oil	29,750	8,071	29,750	0	29,750
Water	0	0	0	0	0
Maintenance and supplies	60,000	80,944	65,000	0	65,000
Insurance	7,000	7,599	7,000	0	7,000
Telephone	1,100	872	1,100	0	1,100
Miscellaneous	0	556	0	0	0
Capital out of revenue	0	0	0	0	0
Subtotal	232,101	220,567	239,905	0	239,905
PNS Rental	(90,662)	(88,022)	(103,590)	0	(103,590)
Total	141,439	132,545	136,315	0	136,315

Courthouse:

Wages: 2 positions- Janitor and Cleaner.

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

Maintenance and Supplies: Includes Maintenance and repairs to the building, including heating systems, plumbing, and electrical.

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

REF #28

COUNTY PROPERTIES				
2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Salmon River School Demolition	0	3,337	0	0
Electricity	0	882	0	0
Maintenance and Operations	0	140	0	0
Insurance	0	461	0	0
Miscellaneous	0	1,825	0	0
Newspaper Ads	0	0	0	0
Transfer to Salmon River School Reserve	0	0	0	0
Subtotal	0	6,645	0	0
Salmon River School Rental	0	0	0	0
Total	0	6,645	0	0

This budget for formerly for the Salmon River School. There were residual demolition costs during the year. No further expenses are expected. Also included are interim expenses relating to East Court Rd School.

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DEPARTMENT ADMIN. COSTS (cont.)

REF # 29

TAX EXEMPTION- BYLAW					
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Non-Profit	213,500	207,363	210,000	0	210,000
Water utilities	27,896	28,019	28,140	0	28,140
Registered charities	90,500	91,018	91,000	0	91,000
Total	331,896	326,400	329,140	0	329,140

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

REF # 30

OTHER FISCAL CHARGES					
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Employee Benefits Pension	25,000	200,000	25,000	0	25,000
Sick Leave Benefit Adjustment	0	0	0	0	0
Tax Appeal Allowance	60,000	0	0	0	0
Uncollectible Taxes	10,000	10,600	10,000	0	10,000
Total	95,000	210,600	35,000	0	35,000

Employee Benefits Pension: Annually, the accrued pension benefit obligation (liability) is increased or decreased to comply with Public Sector Accounting Standards. The latest actuarial valuation (2016), resulted in a pension surplus of \$308,960. This compares to a shortfall of \$33,701 on the 2013 actuarial report. The actuarial reports assume a plan return of 5.75% Currently there are no special payments required by the County to the plan.

Tax Appeal Allowance: According to Municipal Accounting guidelines, an allowance can be recorded to reflect estimated losses from tax appeals. Tax appeals are now netted against tax revenues on Page 6.

Allowance for Uncollectible Taxes: This budget is set under Council policy. It is expected that the allowance may be reduced to the minimum allowed under the policy (\$150,000), a budget amount is estimated for tax write-offs in 2017/18.

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REF # 31

CENTRAL DISPATCH/EMERGENCY MANAGEMENT

	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Central Dispatch:					
Answering Service	98,450	98,265	96,400	0	96,400
Telephone	25,500	21,009	27,000	0	27,000
Electricity	1,000	957	1,500	0	1,500
Subtotal	124,950	120,231	124,900	0	124,900

Other Costs:

Colchester Search and Rescue	23,500	23,500	24,000	0	24,000
Radio License Fees	27,000	21,463	27,000	0	27,000
Operating Grant - Vol Fire Depts	42,000	39,725	42,000	0	42,000
Base Level of Service	10,000	0	0	0	0
Special Hazards Response Unit	47,500	36,018	47,500	0	47,500
Notification subscription	0	0	19,000	0	19,000
EMO	16,000	12,000	16,000	0	16,000
EMO (Non-Shared)	27,000	27,000	27,000	0	27,000
Subtotal	193,000	159,706	202,500	0	202,500
EMO cost sharing recovery	(8,800)	(6,600)	(8,800)	0	(8,800)
Subtotal -Net	184,200	153,106	193,700	0	193,700

Protective services:

Salaries	21,934	24,964	45,882	0	45,882
Employee Benefits	4,606	5,603	11,395	0	11,395
Telephone	300	0	0	0	0
Office Supplies/Misc	2,000	364	5,000	0	5,000
Radio/Signalling/Repairs	30,250	16,218	30,250	0	30,250
Training & Development	3,000	690	4,000	0	4,000
Travel Expenses	3,000	1,000	2,500	0	2,500
Subtotal	65,090	48,839	99,027	0	99,027
Total	374,240	322,176	417,627	0	417,627

CENTRAL DISPATCH/EMER MGMT COSTS (cont.)

REF # 31

Central Dispatch:

Answering Service - The Municipality negotiated a new contract with Valley Communications effective November 1st, 2017. The contract is for 4 years until October 31, 2021. Budget is based on anticipated pricing in new contract.

Other costs:

Colchester Search and Rescue: In 2016/17 Council approved a new funding arrangement. For 2017/2018, the annual grant is 24,000.

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

Operating Grants: Operating Grants paid in 2017/18 were: Economy Fire \$16,341 and Five Islands Fire \$23,384.

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.

Protective services: This position is covered by 70% by the GIS Technician.

Training and Development: Emergency management diploma, conferences and NFPA reference materials.

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

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PROTECTIVE SERVICES (continued):

REF # 32

FLOOD ADVISORY PROGRAM					
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Flood Advisory Program	100,000	45,900	0	100,000	100,000

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

REF # 32

MAJOR FLOOD PROGRAM					
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Expenses:					
Major Flood Expenses	338,226	85,130	0	0	0
Subtotal	338,226	85,130	0	0	0
Revenues:					
Major Flood Revenues	(338,226)	(85,130)	0	0	0
Subtotal	(338,226)	(85,130)	0	0	0
Net	0	0	0	0	0

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

REF # 33

UNSIGHTLY PREMISES					
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Unsightly premises	5,000	200	500	0	500

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.

Nominal amount budgeted as clean up costs are billed back to the property owner.

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REF # 34

TRANSPORTATION SERVICES

ROAD TRANSPORTATION				
2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET

Internal:					
Salaries (summer and winter)	197,218	174,478	237,476	0	237,476
Benefits (summer and winter)	43,129	39,437	54,523	0	54,523
Maintenance	102,000	50,000	82,000	0	82,000
Summer Mowing Program	15,000	20,000	20,000	0	20,000
Salt and Sand	50,000	50,000	50,000	0	50,000
Dust Control	13,000	8,855	13,000	0	13,000
Vehicle Maintenance (Winter)	20,000	34,000	25,000	0	25,000
Fuel	20,000	23,000	25,000	0	25,000
Insurance/Telephone/Misc	10,900	6,365	8,500	0	8,500
Street repaving reserve	150,000	150,000	150,000	0	150,000
Vehicle reserve allocation	66,500	66,500	70,500	0	70,500
Subtotal	687,747	622,635	735,999	0	735,999

External:					
PNS transport fee	554,500	544,804	565,350	0	565,350

Frontage:					
Street Paving	20,484	20,484	20,484	0	20,484

Total	1,262,731	1,187,923	1,321,833	0	1,321,833
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REF # 35

STREET LIGHTING				
2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET

Street lighting	3,000	3,901	4,200	0	4,200
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REF # 34

TRANSPORTATION SERVICES (continued)

ROAD TRANSPORTATION

Salary (Winter & Summer): 30% Operations Manager, 30% Site Supervisor, 30% of Wastewater collection staff, 100 % of wastewater winter casual

Streets, Maintenance: To include all road repair such as rentals, patching, ditching, signs, crack filling and minor improvements. Excludes fuel and labour.

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

Summer Mowing Program: Includes all mowing expenses such as fuel for mowing equipment, rental truck for mowing and mowing equipment re

Streets, Vehicle Maintenance: Includes vehicle repair bills from December 1 to March 31 (Winter Roads). Vehicle repairs from April 1 to November 30 are relating to Sewage Vollection.

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

Telephone: 50% of cell phone bills charged to Roads (11 phones x \$60 per month x 50% = \$3,960, plus 3 GPS bills (3 @ \$40/month).

Street Re- Paving Reserve: A reserve has been established to re-pave County owned streets.

External:

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

Frontage:

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

REF # 35

STREET LIGHTING

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

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REF # 36

SEWAGE TREATMENT - CENTRAL COLCHESTER					
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Salaries	329,298	326,725	331,511	0	331,511
Benefits	90,298	55,182	58,245	0	58,245
Maintenance	331,000	270,171	280,500	0	280,500
Lab supplies/testing	37,000	54,583	51,000	0	51,000
Electricity	650,000	560,000	580,000	0	580,000
Telephone Total	10,000	6,863	7,000	0	7,000
Office supplies	7,800	4,120	5,000	0	5,000
Chemicals	101,000	104,520	103,500	0	103,500
Sludge disposal/trucking	393,200	454,736	405,750	0	405,750
Vehicles/gas	10,500	10,273	12,000	0	12,000
Training and development Total	11,000	3,145	11,500	0	11,500
Public education	5,000	0	500	0	500
Insurance	31,000	31,559	31,559	0	31,559
Miscellaneous	12,000	3,640	12,000	0	12,000
Consulting	10,000	18,257	10,000	0	10,000
Vehicle Reserve Allocation	9,600	9,600	10,840	0	10,840
Capital Out of Revenue	0	0	0	0	0
Subtotal	2,038,696	1,913,374	1,910,905	0	1,910,905
Town of Truro	1,019,348	956,687	955,453	0	955,453
Other Recoveries	0	105,000	50,000	0	50,000
Subtotal	1,019,348	1,061,687	1,005,453	0	1,005,453
Total	1,019,348	851,687	905,453	0	905,453
FINANCING - INTEREST CHARGES					
Sewer Trunk Line Debt: I	0				0
WWTF Debt(4) I	91,935	91,935	89,072		89,072
WWTF Debt (5) I	56,995	56,995	55,635		55,635
Subtotal	148,930	148,930	144,707	0	144,707
Less:					
Town of Truro - WWTF (4) I	91,935	91,935	89,072		89,072
Town of Truro - WWTF (5) I	28,498	28,498	27,818		27,818
Recoveries subtotal	120,433	120,433	116,889	0	116,889
Financing - net	28,497	28,498	27,818	0	27,818
Total	1,047,846	880,185	933,270	0	933,270

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REF # 37

SEWAGE TREATMENT-MARSHLAND DRIVE LIFT STATION/TRUNKLINE					
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Salaries	27,902	26,172	27,536	0	27,536
Benefits	2,822	5,772	6,208	0	6,208
Maintenance	25,700	14,686	25,700	0	25,700
Electricity	36,225	26,808	27,000	0	27,000
Telephone	800	0	0	0	0
Office Supplies	100	3	100	0	100
Public Education	500	0	500	0	500
Vehicle/Gas	1,900	344	2,300	0	2,300
Insurance	1,900	1,826	1,826	0	1,826
Capital Out of Revenue	0	0	0	0	0
Transfer to vehicle reserve	2,300	2,300	2,281	0	2,281
Miscellaneous	800	0	800	0	800
Subtotal	100,949	77,911	94,251	0	94,251
Less: Town of Truro recovery	50,475	38,956	47,126	0	47,126
Total	50,475	38,956	47,126	0	47,126

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REF # 36

SEWAGE TREATMENT- CENTRAL COLCHESTER

Salaries: Salary allocation has been adjusted to reflect proper percentages. On a go-forward basis, the allocations will be: Wastewater Treatment Manager (73%), 3 Process Technicians (60%), 3 Plant Maintenance Workers (40%), Custodial Maintenance Worker (30%), Wastewater Treatment Maintenance Supervisor (40%), 1% of Wastewater collection staff, and one summer student. Allowance for overtime and call backs. Also includes Director of Public Works salary (10%).

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

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 going to Envirem in Miramichi

Training and Development: Additional certification training in wastewater treatment.

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

Vehicles/Gas: Maintenance and fuel for 4 vehicles.

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

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%), 1% of Wastewater collection staff.

Maintenance: To clean the wet well and inspect the pumps. Vibration analysis, replacement of biofilter media

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REF # 38

SEWAGE TREATMENT - LIFT STATIONS					
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Salaries	73,699	56,479	77,573	0	77,573
Benefits	24,712	12,033	16,877	0	16,877
Electricity	47,250	45,000	47,250	0	47,250
Maintenance	50,300	44,057	35,300	0	35,300
Lab tests/supplies	4,000	4,305	4,500	0	4,500
Insurance	3,383	2,582	2,600	0	2,600
Telephone	1,000	134	1,650	0	1,650
Safety clothing and equipment	2,000	188	9,500	0	9,500
Training and development	2,000	164	2,000	0	2,000
Travel	200	0	200	0	200
Vehicle/gas	9,500	6,719	9,500	0	9,500
Capital out of revenue	0	0	0	0	0
Vehicle reserve allocation	17,600	17,600	17,326	0	17,326
Total	235,644	189,261	224,276	0	224,276

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

Salaries: Wastewater Treatment Manager (5%), Public Works Director (4%), and 3 Plant Maintenance Workers (18%), one Plant Supervisor (15%) and 2% of Wastewater collection staff.

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

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REF # 39

SEWAGE TREATMENT PLANT- BROOKFIELD					
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Salaries	59,078	51,807	58,728	0	58,728
Benefits	3,142	10,087	11,721	0	11,721
Maintenance	21,300	14,986	21,300	0	21,300
Lab testing/supplies	4,100	5,162	5,500	0	5,500
Sludge disposal/transport	7,500	7,669	10,000	0	10,000
Electricity	32,500	24,996	32,500	0	32,500
Telephone	2,500	2,814	3,000	0	3,000
Office supplies	200	7	200	0	200
Training and development	1,000	88	1,000	0	1,000
Consultants	1,000	0	0	0	0
Public education	500	0	500	0	500
Travel	300	112	300	0	300
Vehicle/gas	300	180	300	0	300
Vehicles/gas	500	258	500	0	500
Vehicle/gas	800	634	800	0	800
Insurance	800	1,004	1,004	0	1,004
Miscellaneous	2,300	188	2,300	0	2,300
Capital out of revenue	0	0	0	0	0
Vehicle reserve allocation	3,500	3,500	3,458	0	3,458
Total	141,320	123,492	153,111	0	153,111

Salaries: Director of Public Works (4%), Wastewater Treatment Manager (5%), Wastewater Treatment Maintenance Supervisor (10%), 3 Plant Maintenance Workers (8%), Custodial Maintenance Worker (5%), 3 Process Technicians (10%), 1% of Wastewater collection staff.

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

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REF # 40

SEWAGE TREATMENT PLANT- GREAT VILLAGE					
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Salaries	59,078	51,807	58,728	0	58,728
Benefits Total	3,142	10,087	11,721	0	11,721
Maintenance	11,200	5,703	18,700	0	18,700
Lab testing/Supplies	4,100	2,621	4,600	0	4,600
Sludge disposal/transport	5,000	1,064	3,500	0	3,500
Electricity	10,000	8,588	9,000	0	9,000
Telephone	2,600	2,756	3,000	0	3,000
Office supplies	200	7	200	0	200
Training and development	2,000	164	2,000	0	2,000
Public education	500	48	500	0	500
Travel	300	204	300	0	300
Vehicles/gas	1,800	1,260	1,800	0	1,800
Insurance	1,600	1,522	1,600	0	1,600
Miscellaneous	2,300	188	2,300	0	2,300
Capital out of revenue	0	0	0	0	0
Vehicle reserve allocation	3,500	3,500	3,458	0	3,458
Total	107,320	89,519	121,407	0	121,407

Salaries: Director of Public Works (4%), Wastewater Treatment Manager (5%),
Wastewater Treatment Maintenance Supervisor (10%), 3 Plant Maintenance Workers (8%),
Custodial Maintenance Worker (5%), 3 Process Technicians (10%), 1% of Wastewater collection staff.

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

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REF # 41

SEWAGE TREATMENT PLANT - TATAMAGOUCHE					
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Salaries	59,078	51,807	55,791	0	55,791
Benefits	3,139	10,087	11,135	0	11,135
Maintenance	36,200	19,401	73,200	0	73,200
Lab testing/supplies	4,700	6,139	6,200	0	6,200
Sludge disposal/transport	22,500	25,639	27,500	0	27,500
Electricity	21,000	15,000	13,000	0	13,000
Telephone	2,100	2,334	2,500	0	2,500
Office supplies	200	7	200	0	200
Training and development	1,000	88	1,000	0	1,000
Public education	1,000	0	1,000	0	1,000
Travel	500	412	500	0	500
Vehicles/gas	2,200	1,148	2,500	0	2,500
Insurance	4,000	3,805	3,800	0	3,800
Miscellaneous	2,300	188	2,300	0	2,300
Capital out of revenue	0	0	0	0	0
Vehicle reserve allocation	3,500	3,500	3,458	0	3,458
Total	163,417	139,555	204,084	0	204,084

Salaries: Director of Public Works (4%), Wastewater Treatment Manager (5%), Wastewater Treatment Maintenance Supervisor (10%), 3 Plant Maintenance Workers (8%), Custodial Maintenance Worker (5%), 3 Process Technicians (10%), 1% of Wastewater collection staff.

Maintenance: includes \$50,000 for tank cleaning and \$5,000 for snow removal

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

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REF #42

SEWAGE TREATMENT PLANT - DEBERT					
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Salaries	59,078	51,807	58,728	0	58,728
Benefits	3,142	10,087	11,721	0	11,721
Maintenance	21,200	40,208	21,500	0	21,500
Lab testing/supplies	6,500	8,906	10,000	0	10,000
Sludge disposal/transport	8,200	10,000	10,500	0	10,500
Electricity	23,000	20,006	23,000	0	23,000
Telephone	2,100	1,534	2,100	0	2,100
Office supplies	150	7	200	0	200
Training and development	1,000	88	1,000	0	1,000
Public education	500	0	500	0	500
Travel	300	112	300	0	300
Vehicles/gas	1,900	1,207	1,900	0	1,900
Insurance	2,000	1,601	1,600	0	1,600
Miscellaneous	1,800	108	2,300	0	2,300
Consulting	7,500	0	7,500	0	7,500
Capital out of revenue	0	0	0	0	0
Vehicle reserve allocation	3,500	3,500	3,458	0	3,458
Subtotal	141,870	149,171	156,307	0	156,307
Sewer Discharge recovery	35,000	32,000	32,000	0	32,000
Total	106,870	117,171	124,307	0	124,307

Salaries: Director of Public Works (4%), Wastewater Treatment Manager (5%),
Wastewater Treatment Maintenance Supervisor (10%), 3 Plant Maintenance Workers (8%),
Custodial Maintenance Worker (5%), 3 Process Technicians (10%), 1% of Wastewater collection staff.

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

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

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2018-2019 OPERATING BUDGET

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REF #43

PUBLIC WORKS BUILDING					
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Maintenance	14,000	50,000	14,000	0	14,000
Heat & Lights	10,500	14,000	20,000	0	20,000
Cleaning services	0	0	20,000	0	20,000
Telephone/Internet	1,800	1,598	2,000	0	2,000
Office Supplies	2,000	1,538	2,000	0	2,000
Insurance	6,300	6,335	6,400	0	6,400
Miscellaneous	1,000	145	1,000	0	1,000
Capital out of Revenue	0	0	0	0	0
Vehicle Reserve Allocation	6,200	6,200	5,000	0	5,000
Shop Equipment/Tools	4,000	5,995	8,000	0	8,000
Subtotal	45,800	85,811	78,400	0	78,400
Less:					
Allocation to sewage collection	22,900	42,906	39,200	0	39,200
Total - Net	22,900	42,906	39,200	0	39,200

Telephones: For high speed internet connection.

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

Costs are split 50% with Sewage Collection

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**SOLID WASTE :
REF # 44**

RESIDUAL DISPOSAL				
2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET

REGIONAL BALEFILL FACILITY:

Salaries	695,298	711,225	725,703	0	725,703
Benefits	106,783	131,630	137,129	0	137,129
Electricity	80,000	90,000	90,000	0	90,000
Heating	60,000	43,245	50,000	0	50,000
Baler maintenance & operations	90,000	48,141	90,000	0	90,000
Operations maintenance	105,770	106,800	110,000	0	110,000
Baling wire	50,000	29,336	50,000	0	50,000
Sampling	45,000	63,651	60,000	0	60,000
Leachate disposal	15,000	755	15,000	0	15,000
C&D waste processing	100,000	100,000	35,000	0	35,000
Site maintenance	2,240	13,296	15,000	0	15,000
Insurance	81,000	79,293	80,000	0	80,000
Legal Services	3,500	9,524	10,000	0	10,000
Telephone	13,000	7,208	12,000	0	12,000
Vehicles/Equip. maintenance	120,000	148,132	150,000	0	150,000
Fuels	75,000	63,413	75,000	0	75,000
Truck lease/rentals	10,000	1,500	10,000	0	10,000
Office expenses	5,000	3,974	5,000	0	5,000
Safety clothing	12,000	12,857	12,000	0	12,000
Training and development	11,650	2,328	13,500	0	13,500
Chemicals	0	0	0	0	0
Miscellaneous	9,500	7,046	9,500	0	9,500
Waste disposal consulting	5,000	14,616	15,000	0	15,000
Capital out of revenue	0	0	0		0
Equipment replacement reserve	103,200	103,200	103,200	0	103,200
Closure liability	62,500	62,500	62,500	0	62,500
Liner replacement reserve	172,000	172,000	172,000	0	172,000
Balefill capital reserve	103,200	103,200	103,200	0	103,200
Electricity-leachate treatment plant	12,000	6,216	12,000	0	12,000
Maintenance-leachate treatment plant	25,000	9,113	25,000	0	25,000
Transfer to WMMP-leachate	154,800	154,800	0	0	0
Subtotal	2,328,441	2,298,999	2,247,732	0	2,247,732

Tipping Fees	2,540,000	2,662,359	2,662,000	0	2,662,000
Scrap Metal Processing	25,000	0	37,500	0	37,500
Subtotal	2,565,000	2,662,359	2,699,500	0	2,699,500

Subtotal -Net	(236,559)	(363,361)	(451,768)	0	(451,768)
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CLOSED SITES:

County Sites subtotal	10,925	26,204	87,500	-	87,500
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(Profit)/Los:	Total	(225,634)	(337,157)	(364,268)	0	(364,268)
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MUNICIPALITY OF THE COUNTY OF COLCHESTER

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SOLID WASTE :
REF #44

RESIDUAL DISPOSAL (continued)

Regional Balefill Facility-

Salaries are for 11.1 permanent positions (Director of Solid Waste, Balefill Site Manager, equipment mechanic, baler operator, scale house operator, 4 mobile equipment operators, 1 utility worker, 1 scale house/utility worker and .8125 cleaner). Other Staff Salaries are for casual coverage and a litter picker. Administration Staff and Solid Waster Maintenance Supervisor is shared 65% with the Materials Recovery Facility and 10% with Compost Facility.

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

Operations Maintenance: To reflect continuing regular maintenance and operations for the building and property.

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

Leachate Disposal: Leachate is treated on site and piped through sewer systems to Central Wastewater Treatment Plant. Amount in budget is for transport from the tip floor area to the cell, and also includes transport to a manhole during pump/line maint. or breakdowns.

C & D Waste Processing: Expense for wood processing as required and when markets are available.

Contracted Site Work: Includes any contracted out site work for the Balefill Facility, C&D site or Leachate Plant including annual/bi-annual road grading and dust control.

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

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

Waste Disposal Consulting: A nominal budget amount is included for 2018/19 as part of the Waste to Energy project based on the 2014/2015 feasibility study which was conducted. Ongoing investigations regarding LD#3 concerns and also any other engineer services that may be required on site.

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

Equipment Reserve: For 2018/18, estimate of 17,200 bales at \$6 per bale.

Closure Liability: For 2018/19, is based on PSAB closure liability calculation. This is a volume based calculation

Liner Replacement Reserve: For 2018/19, estimate of 17,200 bales at \$10 per bale.

Balefill Capital Reserve: For 2017/18, estimate of 17,200 bales at \$6.00 per bale.

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

Transfer to WMMP - Leachate: For 2018/19, estimate of 17,200 bales at \$9 per bale. To fund leachate treatment plant and 1/2 of conveyance capital costs.

Tipping Fees: The residual garbage tipping fee is scheduled at \$113 per tonne.

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

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SOLID WASTE :

REF # 45

WASTE DIVERSION				
2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET

Administrative Costs:

Salaries	211,093	209,499	225,529	0	225,529
Benefits	34,616	40,558	43,036	0	43,036
Administrative costs	12,450	9,958	10,200	0	10,200
Miscellaneous	2,000	1,970	2,000	0	2,000
Newspaper ads	1,000	500	1,000	0	1,000
Training and development	6,500	5,900	6,500	0	6,500
Education and promotion	30,000	30,000	30,000	0	30,000
Travel/vehicle costs	19,000	21,440	19,200	0	19,200
Transfer to Balefill Equip Reserve	5,000	5,000	5,000	0	5,000
Special programs	0	0	0	0	0
Capital out of revenue	60,000	0	60,000	0	60,000
Subtotal	381,659	324,825	402,465	0	402,465

Shared Programs:

Household Hazardous Waste	70,000	78,205	90,085	0	90,085
Subtotal	451,659	403,030	492,550	0	492,550

Shared Recoveries:

Estimated RRFB Credits-Region	(330,000)	(293,238)	(290,000)	0	(290,000)
Education Contract - RRFB	(34,230)	(34,092)	(34,092)	0	(34,092)
Program Funding - RRFB	(14,009)	(14,009)	(14,009)	0	(14,009)
Enforcement funding - RRFB	(30,000)	(33,333)	(33,333)	0	(33,333)
MAP Funding - RRFB	(50,000)	0	(60,000)	0	(60,000)
Other funding	(5,000)	(6,500)	(6,500)	0	(6,500)
Recoveries - Truro and Stewiacke	0	(37,000)	(65,000)	0	(65,000)
Subtotal	(463,239)	(418,172)	(502,934)	0	(502,934)

Net shared after recoveries	(11,580)	(15,142)	(10,384)	0	(10,384)
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Waste Reduction Non Shared

Non-shared programs subtotal	53,773	47,228	55,083	0	55,083
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Total	42,194	32,086	44,699	0	44,699
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MUNICIPALITY OF THE COUNTY OF COLCHESTER

2018-2019 OPERATING BUDGET

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SOLID WASTE :

REF # 45

WASTE DIVERSION

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

Administrative Shared:

Salaries: For the Waste Reduction Manager, Environmental/Educational Officer, Waste Management Officer and an addition of an Administrative Support Clerk (100%).

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

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

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

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

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

Shared Recoveries:

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

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

Enforcement Program Funding-RRFB: \$100,000 received annually shared equally between East Hants & CJSMA \$33,333 each.

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

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

Non-shared Programs:

Roadside Litter Program:

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

Derelict Vehicle Program:

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

Illegal Dumping Cleanup Program:

The major cost of this program is for contracting to have the garbage picked up and for disposal tipping fees and solicitor advice.

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**SOLID WASTE :
REF # 46**

COMPOSTING PROGRAM					
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Composting Program:					
Salaries	176,674	159,095	164,221	0	164,221
Benefits	42,679	33,817	39,671	0	39,671
Electricity	30,000	32,000	30,000	0	30,000
Maintenance	47,000	18,667	27,000	0	27,000
Insurance/Admin expenses	29,300	30,710	33,500	0	33,500
Other	21,500	5,572	15,500	0	15,500
Training and development	4,000	313	6,000	0	6,000
Vehicle/Equipment expense	69,000	65,716	75,000	0	75,000
Waste disposal consulting	0	77,002	0	0	0
Capital out of revenue	0	0	0	0	0
Subtotal	420,153	422,892	390,892	0	390,892
Less: Recoveries					
Tipping Fees	(185,000)	(168,834)	(160,000)	0	(160,000)
Sales of compost/misc.	(5,000)	(4,700)	(4,700)	0	(4,700)
Truro/Stewiacke	(70,185)	(57,812)	(52,484)	0	(52,484)
Subtotal	(260,185)	(231,346)	(217,184)	0	(217,184)
Subtotal -net	159,968	191,546	173,708	0	173,708
	52,668	52,668	51,306	0	51,306
Total	212,636	244,214	225,014	0	225,014

Composting Program:

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

Maintenance: Ongoing maintenance to the compost plant required.
As part of the Waste Management Master Plan a new facility was commissioned during 2014/2015.

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

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

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

Recoveries:

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

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

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**SOLID WASTE :
REF # 47**

	RECYCLING COLLECTION				
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Collection Contract	430,000	390,000	410,000	0	410,000

County wide recycling collection is borne by the general rate. The new contract with Truro Sanitation commenced July 1, 2010 and runs for 8 years until June 30, 2018. Budget reflects adjustments made to the collection schedule to reduce costs. Payment of fuel escalation clause included.

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SOLID WASTE (continued):

REF # 48

MATERIALS RECOVERY FACILITY				
OPERATIONAL RESULTS				
2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET

Revenues

Market sales	1,340,824	1,104,315	1,212,231	0	1,212,231
Residential tipping fees	717,427	624,615	644,375	0	644,375
Regional processing	130,000	61,292	0	0	0
Deposit/Handling revenue	300,000	346,000	348,000	0	348,000
Dairy stewardship program	55,000	31,818	35,000	0	35,000
Subtotal	2,543,251	2,168,040	2,239,606	0	2,239,606

Expenses

Salaries	1,518,903	1,626,423	1,782,917	0	1,782,917
Benefits	264,907	276,830	321,442	0	321,442
Electricity	60,000	59,807	55,000	0	55,000
Maintenance/Operations	130,000	128,000	130,000	0	130,000
Safety Equipment	66,000	61,000	66,000	0	66,000
Baling wire	30,000	26,075	30,000	0	30,000
Insurance	40,000	42,907	43,000	0	43,000
Legal Services	500	500	1,000	0	1,000
Telephone	9,000	4,800	5,000	0	5,000
Office supplies/other	15,000	10,867	15,000	0	15,000
Training and development	20,000	18,600	20,000	0	20,000
Travel and rentals	30,000	6,745	29,000	0	29,000
Bad debt allowance	0	0	0	0	0
Freight	70,000	80,000	100,764	0	100,764
Commercial Material Purchase	40,000	841	1,000	0	1,000
Commission Fee	0	0	0	0	0
Vehicle Maintenance	2,500	557	2,500	0	2,500
Fuel/Propane	41,000	30,000	30,000	0	30,000
Internal Marketing Costs	0	0	0	0	0
Capital out of revenue	0	0	0	0	0
Transfer to capital reserve	75,000	75,000	75,000	0	75,000
Subtotal	2,412,810	2,448,952	2,707,623	0	2,707,623

Profit/(Loss)	130,441	(280,912)	(468,017)	0	(468,017)
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**SOLID WASTE:
REF # 48**

MATERIALS RECOVERY FACILITY

OPERATIONAL RESULTS (continued)

Revenues

Market Sales: Based on the existing contracts.

Residential Tipping Fees: These fees comprise three categories of recycling revenue: Towns and Municipalities, Commercial loads and Special Services. For Towns and Municipalities, the rate is \$92.50 per metric tonne, and processing is expected to be 7,600 tonnes, excluding Colchester. For commercial loads, the rates are variable, and revenue is estimated at \$42,808.

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

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

Expenses

Wages/Benefits: The collective agreement for the Materials Recovery Facility will expire June 30, 2018. Also included are the three management staff (one at 65%) and one administration staff at 35%.

Maintenance and Operations: Annual maintenance includes regular repairing the conveyors and equipment.

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

Bad Debt Allowance: Starting in 2011/12, the establishment of an allowance meets with Public Sector Accounting Principles. A sufficient amount is set aside therefore no need for additional expense.

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

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**HOSPITAL
REF #49**

PUBLIC HEALTH FINANCING CHARGES					
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Colchester Regional #1 I	4,952	4,952	4,088	0	4,088
Colchester Regional #2 I	11,563	11,563	0	0	0
Colchester Regional #3 I	23,608	23,607	10,519	0	10,519
Colchester Regional #4 I	25,116	25,116	19,834	0	19,834
Total	65,238	65,238	34,442	0	34,442

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

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ENVIRONMENTAL DEVELOPMENT SERVICES

REF # 50

		PLANNING			
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Planning Studies	75,000	46,393	60,000	0	60,000
Debert Projects	0	0	8,000	0	8,000
Total	75,000	46,393	68,000	0	68,000

Planning Studies: includes Debert Airport Business Opportunity plan, Debert Gateway Design, Perennia, traffic studies in partnership with TIR, and Fundy Discovery Site Interpretive planning and design.

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. Expenses are deferred until property is sold.

ENVIRONMENTAL DEVELOPMENT SERVICES

REF # 51

		FUNDY DISCOVERY SITE			
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Operations:					
Salaries	38,000	25,120	23,500	0	23,500
Benefits	250	2,050	1,915	0	1,915
Summer staff expenses	250	0	250	0	250
Electricity	1,000	618	1,000	0	1,000
Maintenance	25,000	15,364	25,000	0	25,000
Telephone	3,048	3,299	3,300	0	3,300
Office Supplies	-	-	-	0	0
Miscellaneous	700	0	700	0	700
Subtotal	68,248	46,451	55,665	0	55,665
Revenue:					
Fundy Discovery Site Grants	(20,000)	(20,000)	(20,000)	0	(20,000)
					0
Net	48,248	26,451	35,665	0	35,665

Salaries: Salaries includes wages for a manager and two summer students for the Visitor Information Centre.

Maintenance: Regular maintenance and operations. Includes nominal staff time for maintenance.

Fundy Discovery Site Grants: Relates to subsidy for running Visitor Information Centre.

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ENVIRONMENTAL DEVELOPMENT SERVICES (continued)

REF # 52

	ECONOMIC DEVELOPMENT				
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Salaries	74,522	81,712	79,500	0	79,500
Benefits	13,084	16,785	16,723	0	16,723
Office expense	500	350	200	0	200
Miscellaneous	1,000	232	300	0	300
Professional development	1,900	417	1,000	0	1,000
Conferences	3,600	155	2,400	0	2,400
Reports and Contracts	3,000	210	20,000	0	20,000
Memberships	500	435	0	0	0
Travel	4,200	850	2,500	0	2,500
Hosting and Events	4,000	1,000	5,000	0	5,000
Regional Economic Development	70,000	69,040	64,350	0	64,350
Events Committee	48,000	47,408	55,750	0	55,750
Advertising	4,000	319	2,000	0	2,000
Sale of property	5,000	0	0	0	0
Total	233,306	218,913	249,723	0	249,723

Economic Development: Economic Development program which includes an Economic Development Officer.

Salaries: Salaries includes wages for an Economic Development Officer.

Advertising: Advertising costs for awareness and promotion of Debert Business.

Regional Economic Development: Costs related to the new Truro & Colchester Partnership for Economic Prosperity.

Events Committee: The Events committee provided a budget based on events scheduled to take place in the region.

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

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2018-2019 OPERATING BUDGET

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ENVIRONMENTAL DEVELOPMENT SERVICES (continued)
REF # 53

	DEBERT PARK				
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Salaries	113,571	117,500	103,588	0	103,588
Benefits	19,647	20,537	16,942	0	16,942
Electricity	19,000	13,483	19,000	0	19,000
Maintenance - Debert	80,000	71,256	80,000	0	80,000
Maintenance - Airport	54,000	50,000	50,000	0	50,000
Maintenance - DNR Building	30,000	45,000	35,000	0	35,000
Insurance	31,500	33,397	34,000	0	34,000
Office expense/miscellaneous	5,500	5,559	4,000	0	4,000
Airport Management Fee	20,000	21,726	20,857	0	20,857
Transfer to Vehicle Reserve	10,700	10,700	10,700	0	10,700
Subtotal	383,918	389,158	374,087	0	374,087
Debert leases revenue	172,000	136,600	145,000	0	145,000
Jet fuel revenue	20,000	32,250	30,000	0	30,000
Subtotal	192,000	168,850	175,000	0	175,000
(Profit)/Loss	191,918	220,308	199,087	0	199,087

Debert - CPDS/Airport:

MUNICIPALITY OF THE COUNTY OF COLCHESTER

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ENVIRONMENTAL DEVELOPMENT SERVICES (continued):

REF # 54

TOURISM/MARKETING					
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Other	0	814	0	0	0
Tatamagouche Tourist Bureau	700	700	700		700
Stewiacke Tourism Committee	600	2,580	600	1,980	2,580
Total	1,300	4,094	1,300	1,980	3,280

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

REF # 55

BRANCH LIBRARY					
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Branch Library	23,500	22,089	22,500	0	22,500

Branch Library:

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

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RECREATION SERVICES

REF # 56

RECREATION - PARKS , RINKS, POOLS				
2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET

Parks:

Regional parks -salaries	80,422	85,950	83,164	8,400	91,564
Regional parks -benefits	6,937	8,000	7,775	725	8,500
Regional parks -capital equip.	17,000	0	18,000		18,000
Nelson park -maintenance	30,000	29,479	30,000	0	30,000
Nelson park -capital	85,000	8,625	85,000	0	85,000
Stewiacke park -maintenance	22,000	23,397	24,000	0	24,000
Stewiacke park -capital	12,000	0	12,000	0	12,000
Broderick lane park -maintenance	15,000	20,189	18,000	0	18,000
Broderick lane park -capital	12,000	4,950	12,000	0	12,000
Municipal parks -capital	50,000	39,000	60,000	0	60,000
Municipal parks -maintenance	63,000	63,359	63,000	0	63,000
Provincial Funding	(10,000)	(10,457)	(10,000)	0	(10,000)
Subtotal	383,359	272,492	402,939	9,125	412,064

Rinks:

West Colchester	83,640	83,740	69,403	0	69,403
North Shore	94,700	45,460	80,050	0	80,050
Don Henderson	80,000	82,453	111,050	0	111,050
Emergency Deficit Funding	40,000	27,890	0	0	0
Subtotal	298,340	239,542	260,503	0	260,503

Pools:

Scotia Pool	100,000	100,000	50,000	0	50,000
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Recreation Reserves:

Transfer to the Comm. Parks Program	80,000	80,000	80,000	0	80,000
Transfer to Trail Reserve	135,000	135,000	125,000	0	125,000
Transfer to Arena Reserve	40,000	40,000	30,000	0	30,000
Transfer to Vehicle Reserve	28,800	28,800	28,000	0	28,000
Subtotal	283,800	283,800	263,000	0	263,000

Non-Profit Organizations:

Insurance	24,000	24,000	25,000	0	25,000
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Civic Centre

Administration	600,000	600,000	600,000	0	600,000
Interest	396,000	374,102	350,685	0	350,685
Debenture recovery	(82,805)	(82,805)	(82,861)	0	(82,861)
Non capital financing	0	45,000	0	0	0
Subtotal	913,195	936,297	867,824	0	867,824

Total	2,002,694	1,856,131	1,869,266	9,125	1,878,391
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RECREATION SERVICES
REF # 56

RECREATION - PARKS , RINKS, POOLS (continued)

Parks:

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

Regional Park Salaries: Term positions for Supervisor and Maintenance Worker, as well as 3 students.

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

Nelson Park Capital: New washroom as this was not completed last year.

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

Stewiacke Park Capital: For developing a small shelter and signage, replace change house.

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

Broderick Lane Capital: Paths around the facility and small shelters, installing a small play piece, add for land shaping.

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

Rinks:

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

Expected capital costs for 2018/19:

West Colchester - \$59,603 (capital) and \$9,800 (insurance)

North Shore - \$66,750 (capital) and \$13,300 (insurance)

Don Henderson (Brookfield) - \$97,050 (capital) and \$14,000 (insurance)

Recreation Reserves:

The Community Parks Program funding is given out to groups who want to create, maintain, or improve community parks in their areas. In 2017/18, \$77,038 has been distributed for projects.

The reserve currently has a \$42,500 balance any funds not expensed in 2017/18 will be held in the reserve for future use.

Non Profit Organizations:

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

Recommendation is to increase the amount to \$25,000 as numbers continue to increase.

Civic Centre:

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

Interest expense is related to the Debenture borrowings taken out for capital construction. This includes a recovery from the Health Authority for one of the debentures.

Additions/Deletions:

Pools: \$50,000 has been allotted for Scotia Pool.

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RECREATION SERVICES

REF # 56

RECREATION - PARKS , RINKS, POOLS (continued)

Capital Projects for Rinks

West Colchester

2017

Replace Brine Header Pipes	30,000
Compressors top end overhaul	7,302
Heat Pumps for Upstairs	9,500
Light Fixtures	4,096
Relamp ice surface	3,905
Labour for work to be completed	4,800

59,603

Insurance	9,800
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North Shore

2017

Painting white of Arena (changing rooms, referee room)	10,500
Lighting for outback outdoors parking	4,000
Board Repairs	6,000
Rod and Curtain dividers for stage	4,000
Gym Equipment	3,000
Tops to rebuild tables	3,000
Repair and Replace front signage on Building	2,000
Home and Away bench replaced	5,000
score clock console replaced	1,650
Replace pressure washer	4,000
Forks for tractor	600
AED battery replacement	500
Shelving in dressing room	3,000
2 carts to hold and move glass	1,500
Additional Dressing room	18,000

66,750

Insurance	13,300
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RECREATION SERVICES

REF # 57

RECREATION - PARKS , RINKS, POOLS (continued)

Brookfield (Don Henderson)

2017

HockeyBoards Repair/replacement	5,000
Walk Behind Floor Scrubber	7,500
Rechargeable Ice Edger	6,000
Replace the steel lined Thermostores	18,000
Replace rusted pipe section at the chiller	4,200
Replace Urinals (10)	6,000
Install a hand dryer in the daycare bathroom	1,000
Replace exterior DHMS sign	8,000
Install surplus RECC dehumidifiers in curling & hockey ice sheds	17,000
Repalce hot beverage dispenser in canteen	1,900
Three standard curling house rings	1,200
Replace southend 600 volt heaters in lobby/canteen/bathrooms	4,000
Install gate/repair north fence & misc. exterior enchancement	5,500
Refurbish the Jet Ice System	4,500
Replace fire exit door/hardware in daycare	2,500
Replace ondemand propane hot water heater (north end)	4,750

Total 97,050

Insurance 14,000

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REF # 57

TRANSFERS TO OTHER GOVERNMENTS					
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
1. School Board:	7,274,713	7,274,880	7,493,153	0	7,493,153
2. Police Protection:	4,794,069	4,807,478	4,856,763	0	4,856,763
3. Public Prosecution:	15,000	15,000	15,000	0	15,000
4. Corrections:	476,000	467,843	476,000	0	476,000
5. Library:	239,107	235,574	239,107	0	239,107
6. Housing Authority	120,000	133,594	136,000	0	136,000
7. Assessment Services	660,000	663,898	673,168	0	673,168
8. Truro Library	602,192	602,192	602,192	0	602,192
Total	14,181,081	14,200,459	14,491,383	0	14,491,383

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 2017/18 and the rate of \$0.3048 per \$1000.00 of that assessment.

2. **Police Protection:** Based on Department of Justice estimates, allowing a 1.3% increase.

DNA service costs are anticipated to remain unchanged for the 18/19 budget.

Colchester complement is 35 officers, plus 1 civilian for Criminal Records checking.

This represents a figure net of \$50,000, which is estimated for fine revenue.

3. **Prosecution Services:** To cover public prosecutor legal fees for local fines that are challenged.

This was based on a consideration fine revenue in the preceding year.

4. **County Correctional Services:** Estimate is based on the 2017/18 actual costs as the with an allowance of 1.5% for potential increased costs.

5. **Colchester-East Hants District Library:** It is anticipated a 1.5% increase will occur from the 2017/18 Library costs.

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

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

8. **Truro Library:** Truro Library construction will be finalized in 2016/17. As per the cost share agreement the municipal units have reached, Colchester will fund \$556,250 per year for four years.

In addition the agreement requires operational costs be funded at a rate of 40% by the County.

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DEBT - PRINCIPAL PAYMENTS LESS RECOVERIES					
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2018-2019 TOTAL BUDGET
Wastewater:					
WWTF Debt: (4) P Total	161,629	161,629	161,629	0	161,629
WWTF Debt: (5) P Total	105,000	105,000	105,000	0	105,000
Gross Debt	266,629	266,629	266,629	0	266,629
Less:					
Town of Truro-WWTF (5) P	52,500	52,500	52,500		52,500
Recoveries	52,500	52,500	52,500	0	52,500
Wastewater debt - net	214,129	214,129	214,129	0	214,129
Compost subtotal	107,500	107,500	107,500	0	107,500
Civic Centre subtotal	900,502	961,102	984,720	0	984,720
Debenture Debt total	1,222,131	1,282,731	1,306,349	0	1,306,349

Wastewater:

WWTF Debt (4B): Final Debt repayment was made in 2016/17.
 WWTF Debt (4C/4D): Final Debt repayment was made in 2016/17.
 WWTF Debt (4) principal payments for Capital upgrades. Final payment is scheduled for 2029.
 WWTF Debt (5) principal payments for Capital upgrades. Final payment is scheduled for 2031.

Solid Waste:

Compost has been added to the repayment schedule for 2016/17. Final payment is slated for 2030

Colchester Regional:

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

Civic Centre:

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

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REF # 59

	TRANSFERS TO OWN RESERVES				2018-2019 TOTAL BUDGET
	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	
Transfer to Operating Reserve	983,000	983,000	950,000	10,000	960,000
Transfer to Courthouse Reserve	100,000	100,000	100,000	0	100,000
Transfer to the RECC Capital Reserve	200,000	200,000	200,000	0	200,000
Transfer to Fire Insurance Reserve	300,000	300,000	300,000	0	300,000
Transfer to North Shore Rink Reserve	50,000	50,000	50,000	0	50,000
Transfer to Municipal Infrastructure & Development Res.	125,000	125,000	125,000	0	125,000
Transfer to Capital Reserve	17,600	17,600	34,900	0	34,900
Transfer to Deficit	291,000	291,000	191,000	0	191,000
Transfer to Major Flood Reserve	0	0	0	0	0
Total	2,066,600	2,066,600	1,950,900	10,000	1,960,900

Operating Reserve:

Annual Council has transferred \$750,000 to the Operating Reserve Fund.
 In the 2017/18 fiscal year Council agreed to transfer to the Operating fund \$983,000 from the Special Operating Reserve.
 The estimated balance for the reserve in 2017/18 is \$3,859,000.

Courthouse Reserve:

Council approved creation of a Courthouse Reserve in 2003/04 for Project Work. Allocations have been made annually to the Reserve. The estimated balance in the Reserve Fund for 2017/18 is \$911,000.

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 \$263,715.

Municipal Infrastructure & Development Reserve:

In 2014/15, Council approved the merger of the Debert & Biblehill master plan reserves with the existing municipal infrastructure reserve. The 2018/19 budget reflects a \$125,000 contribution to the reserve. The Infrastructure & Development reserve currently has a projected balance of \$1,986,000.

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, should be \$600,000 and is for replacement of the floor and boards. As of March 31, 2017 the balance in the reserve is \$307,757.

Major Flood Reserve:

In 2010/11, Council approved creation of a Major Flood Reserve, and approved \$50,000 to be transferred annually. Due to increasing Flood mitigation projects the transfer to the Reserve has to be increased to \$100,000. In 2017/18 Council reduced the Major Flood Reserve to zero due to no anticipated projects. The reserve is set to \$50,000 annually for 2018/19.