



Colchester County

2020-2021

Operating Budget

MUNICIPALITY OF COLCHESTER
2020-2021 OPERATING BUDGET
REVENUE and EXPENDITURE SUMMARY

April 2020

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	2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
REVENUE						
Assessable Property Taxes	27,249,044	26,801,876	27,235,001	27,818,096	0	27,818,096
Grants in Lieu	1,222,109	1,212,409	1,212,409	1,220,753	0	1,220,753
Own Sources	1,005,600	556,506	929,851	1,071,825	0	1,071,825
Government Transfers	1,271,787	681,904	1,271,764	1,238,420	0	1,238,420
Total Revenue	30,748,540	29,252,695	30,649,025	31,349,095	0	31,349,095
EXPENSE						
Government	777,872	717,658	1,086,635	1,074,073	0	1,074,073
Dept. Admin. Costs	4,998,441	3,006,383	4,669,489	4,994,277	12,000	5,006,277
Protective Services	573,375	357,790	454,889	520,321	0	520,321
Transportation Services	2,356,831	876,441	2,210,644	2,335,290	0	2,335,290
Sewage Treatment-Urban	979,901	840,705	1,302,828	1,328,663	0	1,328,663
Sewage Treatment-Rural	3,109,773	483,198	3,363,374	3,072,972	0	3,072,972
Solid Waste	2,875,401	636,426	1,925,052	2,580,223	0	2,580,223
Public Health Services	11,631	11,631	11,631	1,939	0	1,939
Environmental Development Services	764,476	351,992	612,897	759,699	65,000	824,699
Recreation, Parks, Rinks	2,952,885	1,318,801	3,061,421	2,961,773	5,000	2,966,773
Transfers to other Govts	14,226,335	10,471,951	14,650,448	14,463,098	40,126	14,503,224
Other Transfers	3,748,214	3,148,214	3,298,214	3,661,235	100,000	3,761,235
Total Expenses	37,375,135	22,221,189	36,647,522	37,753,563	222,126	37,975,689
Add Back of Depreciation	(6,626,595)	0	(6,133,192)	(6,626,595)	0	(6,626,595)
SURPLUS(DEFICIT)	0	7,031,506	134,695	222,126	-222,126	0
Transfer to Operating Reserve						
ADJUSTED SURPLUS(DEFICIT)			134,695			

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REVENUE

Assessable Property Tax:

Tax Levy:

	REF #	2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
Residential	#1	18,706,714	18,680,192	18,680,192	19,074,711	0	19,074,711
Resource	#1	580,339	578,807	578,807	590,658	0	590,658
Commercial	#1	6,368,564	6,314,484	6,314,484	6,535,085	0	6,535,085
Forest Acreage	#1	160,943	160,557	160,557	160,640	0	160,640
Street Frontages	#2	20,484	0	21,003	21,003	0	21,003
Aliant	#3	150,000	136,846	136,846	140,000	0	140,000
N.S.P.C.	#4	20,000	20,572	20,572	21,000	0	21,000
HST Grant	#5	110,000	112,540	112,540	115,000	0	115,000
Deed Transfer Tax	#6	1,132,000	797,878	1,210,000	1,160,000	0	1,160,000
NET		27,249,044	26,801,876	27,235,001	27,818,096	0	27,818,096

Grants in Lieu:

Federal G.I.L.	#7	158,072	147,138	147,138	148,250	0	148,250
Provincial G.I.L.	#8	1,064,037	1,065,271	1,065,271	1,072,503	0	1,072,503
NET		1,222,109	1,212,409	1,212,409	1,220,753	0	1,220,753

Own Sources:

Tax Certificates	#9	7,500	7,475	11,000	25,000	0	25,000
Investments	#10	100,000	13,107	17,500	100,000	0	100,000
Interest on Taxes	#11	487,100	350,170	541,500	541,500	0	541,500
Miscellaneous	#12	411,000	185,754	359,851	405,325	0	405,325
NET		1,005,600	556,506	929,851	1,071,825	0	1,071,825

Government Transfers:

Equalization Grant	#13	294,415	147,208	294,415	294,415	0	294,415
Farm Acreage Grant	#14	251,819	251,819	251,819	255,952	0	255,952
911 Subscription Rev.	#15	12,075	0	12,052	12,075	0	12,075
Trans. Reserves	#16	713,478	282,877	713,478	675,978	0	675,978
NET		1,271,787	681,904	1,271,764	1,238,420	0	1,238,420

NET Revenue:	30,748,540	29,252,695	30,649,025	31,349,095	0	31,349,095
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MUNICIPALITY OF COLCHESTER

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EXPENSE

	REF #	2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
Government:							
Legislative	#17	498,806	376,225	564,343	561,173	0	561,173
Memberships	#18	27,000	20,178	25,553	27,000	0	27,000
Municipal grants	#19	215,266	306,546	464,739	339,100	0	339,100
Newsletter	#20	36,800	14,709	32,000	36,800	0	36,800
Election	#21	0	0	0	110,000	0	110,000
	NET	777,872	717,658	1,086,635	1,074,073	0	1,074,073
Department Admin Costs:							
General Administration	#22	1,363,241	824,469	1,282,586	1,390,033	0	1,390,033
Financial Services	#23	704,767	515,437	689,369	717,491	0	717,491
Planning/Public Works/ Prop. Info.	#24	1,039,429	600,097	932,168	1,048,772	0	1,048,772
By-law Enforcement	#25	683,720	386,077	574,409	643,192	0	643,192
Recreation Administration	#26	415,761	271,818	434,907	422,883	12,000	434,883
Facility Costs	#27	127,988	76,615	113,180	103,216	0	103,216
Tax Exemption Bylaw	#28	334,519	331,870	331,870	340,519	0	340,519
Other Fiscal Charges	#29	60,845	0	210,000	60,000	0	60,000
Depreciation		268,171	0	101,000	268,171	0	268,171
	NET	4,998,441	3,006,383	4,669,489	4,994,277	12,000	5,006,277
Protective Services							
Central Dispatch/EMO	#30	406,904	264,669	355,889	353,850	0	353,850
Flood Advisory	#31	100,000	93,121	70,000	100,000	0	100,000
Major Flood Program	#32	0	0	0	0	0	0
Unightly Premises	#33	500	0	0	500	0	500
Depreciation		65,971	0	29,000	65,971	0	65,971
	NET	573,375	357,790	454,889	520,321	0	520,321
Transportation Services							
Road Transportation	#34	1,359,343	873,533	1,271,282	1,337,602	0	1,337,602
Street Lighting	#35	4,200	2,908	4,362	4,400	0	4,400
Depreciation		993,288	0	935,000	993,288	0	993,288
	NET	2,356,831	876,441	2,210,644	2,335,290	0	2,335,290

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	REF #	2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
Environmental Health Services							
Sewage Treatment-Urban							
Central Colchester	#36	931,032	800,557	1,247,286	1,264,258	0	1,264,258
Marshland Drive	#37	48,869	40,148	55,542	64,404	0	64,404
	NET	979,901	840,705	1,302,828	1,328,663	0	1,328,663
Sewage Treatment- Rural							
Sewage Treat - Lift Stations	#38	227,874	129,240	191,532	198,833	0	198,833
Brookfield Sewage Treat. Plant	#39	157,507	88,088	152,264	150,791	0	150,791
Great Village Sewage Treatment Plant	#40	126,053	70,772	108,309	120,911	0	120,911
Tata. Sewage Treatment Plant	#41	184,043	106,558	162,232	193,276	0	193,276
Debert Sewage Treatment Plant	#42	139,885	63,208	107,270	127,936	0	127,936
Public Works Building	#43	39,426	25,332	41,767	46,240	0	46,240
Depreciation		2,234,985	0	2,600,000	2,234,985	0	2,234,985
	NET	3,109,773	483,198	3,363,374	3,072,972	0	3,072,972
Solid Waste:							
Residual Disposal	#44	-272,996	-852,257	-1,046,556	-886,813	0	-886,813
Waste Diversion	#45	50,404	303,094	61,543	157,158	0	157,158
In vessel Composting	#46	232,030	189,676	254,311	318,629	0	318,629
Recycling Collection	#47	352,000	339,666	349,371	349,371	0	349,371
Materials Recovery Facility	#48	513,963	656,247	865,245	641,878	0	641,878
Depreciation		2,000,000	0	1,441,138	2,000,000	0	2,000,000
	NET	2,875,401	636,426	1,925,052	2,580,223	0	2,580,223
Public Health Services							
	#49	11,631	11,631	11,631	1,939	0	1,939
Environmental Development Services							
Planning	#50	67,000	23,495	58,000	80,000	0	80,000
Palliser	#51	59,577		68,439	59,997	0	59,997
Economic Development	#52	360,234	195,694	283,416	317,253	0	317,253
Debert Park	#53	230,900	116,642	167,862	250,484	0	250,484
Tourism/Marketing	#54	3,280	3,280	3,280	3,280	65,000	68,280
Branch Library	#55	26,900	12,881	31,900	32,100	0	32,100
Depreciation		16,585	0	0	16,585	0	16,585
	NET	764,476	351,992	612,897	759,699	65,000	824,699
Recreation Services							
Recreation Parks, Rinks and Pool	#56	1,905,290	1,318,801	2,034,367	1,914,178	5,000	1,919,178
Depreciation		1,047,595	0	1,027,054	1,047,595	0	1,047,595
	NET	2,952,885	1,318,801	3,061,421	2,961,773	5,000	2,966,773

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	REF #	2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
Transfers, Capital and Financing:							
Transfers							
School Board	#57	7,640,137	5,093,424	7,640,136	7,859,396	0	7,859,396
Police Protection	#57	4,455,830	3,671,684	4,889,625	5,015,673	0	5,015,673
Police Prosecution	#57	15,000	11,325	16,987	15,000	0	15,000
Corrections	#57	466,079	349,560	466,079	470,740	0	470,740
Library	#57	237,929	176,681	235,574	235,574	40,126	275,700
Housing Authority	#57	136,000	118,079	118,079	137,360	0	137,360
Assessment Services	#57	673,168	512,976	683,968	689,355	0	689,355
Truro Library	#57	602,192	538,222	600,000	40,000	0	40,000
	NET	14,226,335	10,471,951	14,650,448	14,463,098	40,126	14,503,224
Debt Principle Less Recoveries							
	#58	1,338,314	1,338,314	1,338,314	1,368,555	0	1,368,555
Transfer to Reserves							
	#59	2,409,900	1,809,900	1,959,900	2,292,680	100,000	2,392,680
	NET	3,748,214	3,148,214	3,298,214	3,661,235	100,000	3,761,235
Total Expenditure		37,375,135	22,221,189	36,647,522	37,753,563	222,126	37,975,689
Add Back of Depreciation		-6,626,595	0	-6,133,192	-6,626,595	0	-6,626,595
Surplus (Deficit)		0	7,031,506	134,695	222,126	222,126	0

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REF # 1

ASSESSABLE PROPERTY TAX

2019-2020 (000's)		2020-2021 (000's)	INCREASE (000's)	% CHANGE
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Net Taxable Assessments:

Residential	2,113,753		2,161,820	48,067	2.27%
Resource	65,575		66,741	1,166	1.78%
Commercial	279,323		287,489	8,166	2.92%
Forest Acreage	160,943		160,640	-303	-0.19%
	2,619,594		2,676,690	57,096	2.18%

2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	Appeals	2020-2021 TOTAL BUDGET
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Tax Levy:

Residential	18,706,714	18,680,851	18,680,192	19,132,107	-57,396	19,074,711
Resource	580,339	578,807	578,807	590,658	0	590,658
Commercial	6,368,564	6,312,269	6,314,484	6,554,749	-19,664	6,535,085
Forest Acreage	160,943	160,557	160,557	160,640	0	160,640
	25,816,560	25,732,484	25,734,040	26,438,154	-77,061	26,361,093

Tax Rate

1. Maintenance Rate Inc./Dec.

	2019-2020 RATE		2020-2021 RATE	TAX LEVY	INCREASE/ DECREASE (in cents)	INCREASE/ DECREASE (%)
Residential	0.885		0.885	19,665,369	0.000	0.0000%
Commercial	2.280		2.280	6,695,725	0.000	0.0000%
				26,361,093		

Assessment Increase:

The increase in residential assessment of 2.27% is split: 0.71% for market re-assessment and 1.56% for new growth.

The increase in commercial assessment is 2.92%.

New Growth represents 3.40% of this change in assessment and -0.48% for market re-assessment.

As prescribed by the Assessment Act, a per acre levy is charged to owners of forest land. Records from the Assessment Office indicate that 334,912 acres are charged at 25 cents per acre (under 50,000) and 192,280 acres at 40 cents per acre (over 50,000).

Tax Rate versus Assessment:

On residential/resource, a one cent increase raises \$222,208 of property tax.

On commercial/business occupancy, a one cent increase raises \$28,663 of property tax.

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ASSESSABLE PROPERTY TAX (Con.)

REF # 2

STREET FRONTAGES					
2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
20,484	0	21,003	21,003	0	21,003

Street frontages

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 2019/20 expected Revenue for Raven/Junco is \$5,865 (final is fiscal 2022) and Huckleberry/Delaney is \$15,138 (final is fiscal 2023).

REF # 3

ALIAN T					
2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
150,000	136,846	136,846	140,000	0	140,000

Aliant

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					
2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
20,000	20,572	20,572	21,000	0	21,000

Nova Scotia Power

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

MUNICIPALITY OF THE COUNTY OF COLCHESTER

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ASSESSABLE PROPERTY TAX (Continued)

REF # 5

		HST GRANT					
		2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
HST Grant		110,000	112,540	112,540	115,000	0	115,000

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					
		2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
Deed Transfer Tax		1,132,000	797,878	1,210,000	1,160,000	0	1,160,000

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

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GRANTS IN LIEU

REF # 7

FEDERAL GRANT IN LIEU						
2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET	
Federal Grant in lieu	158,072	147,138	147,138	148,250	0	148,250

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. Also included are Grants in Lieu for CBC and CPC.

REF # 8

PROVINCIAL GRANT IN LIEU						
2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET	
Provincial Grant In Lieu	616,119	617,354	617,354	620,107	0	620,107
Wind Turbines	447,918	447,917	447,917	452,396	0	452,396
Total	1,064,037	1,065,271	1,065,271	1,072,503	0	1,072,503

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 2020/2021:

Truro Heights	\$65,660
Greenfield	\$21,244
Kemptown	\$32,152
Nutby	\$328,152
Spiddle Hill	\$5,188
Total:	<u>\$452,397</u>

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
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**OWN SOURCES
REF # 9**

Tax Certificate Fees

TAX CERTIFICATE FEES					
2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
7,500	7,475	11,000	25,000	0	25,000

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 # 10

Return on Investments

RETURN ON INVESTMENTS					
2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
100,000	13,107	17,500	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 # 11

INTEREST ON TAXES						
	2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
Interest on taxes	487,100	350,170	541,500	541,500	0	541,500

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

REF # 12

MISCELLANEOUS						
	2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
Miscellaneous	411,000	185,754	359,851	405,325	0	405,325

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.

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GOVERNMENT TRANSFERS

REF # 13

Equalization grant

EQUALIZATION GRANT					
2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
294,415	147,208	294,415	294,415	0	294,415

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 2018/2019.

REF # 14

Farm acreage grant

FARM ACREAGE GRANT					
2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
251,819	251,819	251,819	255,952	0	255,952

Farm acreage assessment was re-established by Legislation as a grant during 1998/99. Current rate is \$3.21 per acre. The Legislation allows for an annual increase tied into the Canadian Price Index. Estimated increase is 1.6%. The estimated revenue is based on 79,736 acres @ \$3.21 per acre in 2020-2021.

REF # 15

911 Subscription revenue

911 SUBSCRIPTION REVENUE					
2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
12,075	0	12,052	12,075	0	12,075

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 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 # 16

	TRANSFERS FROM RESERVES					
	2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANC E BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
From Operating Reserve	713,478	282,877	713,478	675,978	0	675,978

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 2019/20 budget is year 4 of 4. Council agreed to fund this from the Special Operating Reserve. Proposed Funding From Special Operating includes \$450,000 for contingency related to Covid-19.

Additions/Deletions:

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**GOVERNMENT:
REF # 17**

	LEGISLATIVE					
	2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
Council Honorariums	405,825	314,131	471,197	488,837	0	488,837
Councillor Expenses	17,791	16,432	24,652	18,046	0	18,046
Basic Benefits	10,000	5,830	8,745	10,000	0	10,000
Citizen Representatives	1,200	0	0	1,200	0	1,200
Meals Luncheons	3,090	2,106	3,159	3,090	0	3,090
Miscellaneous	8,600	2,084	3,126	8,600	0	8,600
Training and Development	5,000	313	470	5,000	0	5,000
UNSM/FCM Conference	37,800	33,685	50,528	16,900	0	16,900
Security	9,500	1,644	2,466	9,500	0	9,500
Total	498,806	376,225	564,343	561,173	0	561,173

Honorariums:

Councillor's honorariums for 2019/20 were set in accordance with the Councillor Remuneration bylaw. For 2019/2020, the breakdown was as follows: Mayor: \$61,651; Deputy Mayor \$43,394, and Councillors \$36,316. For 2020/21, the budgeted amounts are Mayor \$62,884; Deputy Mayor \$44,262, and Councillors \$37,042.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2020-2021 OPERATING BUDGET

April 2020

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GOVERNMENT (continued)

REF # 18

MEMBERSHIPS						
	2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
UNSM	18,000	14,057	19,432	18,000	0	18,000
FCM	9,000	6,121	6,121	9,000	0	9,000
Total	27,000	20,178	25,553	27,000	0	27,000

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

REF # 19

MUNICIPAL GRANTS						
	2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
Economic development grant	55,000	67,500	101,250	90,000	0	90,000
Grant Requests	160,266	239,046	363,489	249,100	0	249,100
Total	215,266	306,546	464,739	339,100	0	339,100

Economic Development Grants

The following Economic Development grants were approved for 2019/2020:

Not Since Moses Run (\$5,000), NS Women That Hunt (\$5,000),

Colchester Highland Games Gathering Society (\$7,000), Colchester Legion Pipes and Drums(\$15,000),

Fire Fit (\$5,000), North River 4H (\$2,500), People First Nova Scotia - Truro (\$1,000), 4H Nova Scotia (\$10,000),

Truro Flying Club (\$15,000), Central Nova Civic Centre (\$2,000), North Shore Community Development Association (\$3,500).

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 2020/21:

Annual Grants for 2020/21 include annual amounts for VON (\$10,000), Colchester Special Olympics

(\$6,000), North Shore River Restoration (\$5,000), Colchester Historical Society

(\$10,000), Maggie's Place (\$5,000), Debert Military Historical Society (\$100),

Cobequid Arts Council (\$25,000), Colchester 4-H (\$10,000), Colchester Transportation Cooperative (\$10,000),

CMHA (\$10,000)(Ends 2023), Colchester Community Workshop (\$20,000, 1 of 5 years).

REF # 20

NEWSLETTER						
	2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
Newsletter	36,800	14,709	32,000	36,800	0	36,800

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.

REF # 21

ELECTION						
	2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
Election	0	0	0	110,000	0	110,000

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2020-2021 OPERATING BUDGET

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**DEPARTMENT ADMIN COSTS:
REF # 22**

GENERAL ADMINISTRATION					
2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET

Administration:

Salaries	566,669	355,068	532,602	568,235	0	568,235
Benefits	93,041	57,496	86,244	96,423	0	96,423
Salary administration	20,000	0	0	0	0	0
Legal services	75,000	46,161	69,242	75,000	0	75,000
Insurance	6,000	10,247	15,371	6,000	0	6,000
Telephone	12,240	7,251	10,877	12,240	0	12,240
Office supplies	17,150	17,322	25,983	17,150	0	17,150
Printing and Photo supplies	23,000	14,915	22,373	23,000	0	23,000
Postage	21,000	11,151	16,727	21,000	0	21,000
Newspaper Ads	5,500	3,161	4,742	5,500	0	5,500
Dues	3,000	1,190	1,785	3,000	0	3,000
Training & Development	12,000	7,227	10,841	14,000	0	14,000
Travel	1,500	1,814	2,721	3,000	0	3,000
Records Management	5,000	5,700	8,550	5,000	0	5,000
Miscellaneous	16,500	4,418	6,628	15,000	0	15,000
Consultants	15,000	13,580	13,580	15,000	0	15,000
Wellness Initiative	12,000	5,357	8,036	15,000	0	15,000
Scholarships	8,000	8,000	8,000	8,000	0	8,000
Boundary review	0	0	0	15,000	0	15,000
Subtotal	912,600	570,058	844,302	917,548	0	917,548

Computer Systems:

Salaries	182,446	118,816	178,224	187,702	0	187,702
Benefits	37,028	25,586	38,380	40,421	0	40,421
Computer supplies	7,000	2,164	6,500	6,000	0	6,000
Training and Development	2,250	1,571	2,250	2,250	0	2,250
Infrastructure	71,826	27,267	65,000	54,802	0	54,802
Licensing and fees	73,843	23,721	65,000	82,392	0	82,392
Lease costs	75,348	54,766	82,150	98,018	0	98,018
Travel	900	520	780	900	0	900
Subtotal	450,641	254,411	438,284	472,485	0	472,485

Total	1,363,241	824,469	1,282,586	1,390,033	0	1,390,033
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MUNICIPALITY OF THE COUNTY OF COLCHESTER
2020-2021 OPERATING BUDGET

April 2020

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DEPARTMENT ADMIN COSTS:
REF # 22

GENERAL ADMINISTRATION (continued)

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

In Administration-

Salaries: CAO, Director of Corporate Services, Admin Services Research Coordinator, 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 J Gallagher Insurance and Frank Cowan Ltd. (UNSM sponsored insurance consortium). Costs are unallocated portion only; where possible, costs are charged to various service areas.

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

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

Consultants: 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 75 employees may utilize).

In Computer Systems-

Salaries: Manager of Computer Information Systems, Systems Analyst and Help Desk Technician.

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

2020-2021 OPERATING BUDGET

April 2020

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DEPARTMENT ADMIN COSTS (cont.)
REF # 23

		FINANCIAL SERVICES					
		2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
Finance:							
	Salaries	226,422	150,622	228,000	232,964	0	232,964
	Benefits	45,284	29,571	45,000	46,593	0	46,593
	External audit fees	40,000	29,618	40,000	40,000	0	40,000
	Training and Development	7,950	3,960	3,960	5,200	0	5,200
	Office expenses	6,000	3,173	6,000	6,000	0	6,000
	Telephone	0	0	1,060	550	0	550
	Software Support	44,500	2,279	31,600	34,000	0	34,000
	Subtotal	370,156	219,223	355,620	365,307	0	365,307
Tax Office:							
	Salaries	73,009	53,162	77,500	81,153	0	81,153
	Benefits	14,602	9,158	13,500	16,231	0	16,231
	Telephone	4,400	2,525	4,200	4,500	0	4,500
	Office expense	4,500	2,447	4,500	4,500	0	4,500
	Postage	34,000	31,871	34,600	36,000	0	36,000
	Training and Development	1,500	604	604	1,200	0	1,200
	Tax billings	11,500	10,450	12,000	12,500	0	12,500
	Tax sale costs	500	546	0	500	0	500
	Collection costs	100	(260)	-	100	0	100
	Bank Fees	7,500	5,266	6,400	7,500	0	7,500
	Tax exemptions	170,000	168,416	168,416	175,000	0	175,000
	Reduced taxes - Debert Park	13,000	12,029	12,029	13,000	0	13,000
	Subtotal	334,611	296,214	333,749	352,184	0	352,184
	Total	704,767	515,437	689,369	717,491	0	717,491

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2020-2021 OPERATING BUDGET

April 2020

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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, Payroll/Accounts Payable 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 2019/2020. 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

2020-2021 OPERATING BUDGET

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DEPARTMENT ADMIN COSTS (cont.)
REF # 24

PLANNING, PUBLIC WORKS, PROPERTY INFORMATION					
2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET

Planning:

Salaries	295,553	203,752	303,350	312,056	0	312,056
Benefits	55,055	33,113	52,550	56,267	0	56,267
Term employee	42,362	9,349	32,500	0	0	0
Training & development	8,600	3,253	4,880	8,600	0	8,600
Travel	5,500	2,767	4,508	5,500	0	5,500
Office expense/telephone	15,000	6,916	11,532	15,000	0	15,000
Legal services	11,000	5,729	8,594	11,000	0	11,000
Computer supplies/programming	3,000	184	275	3,000	0	3,000
Advertisements	4,000	1,392	2,087	3,500	0	3,500
Miscellaneous	3,000	800	2,000	3,000	0	3,000
Subtotal	443,070	267,255	422,276	417,923	0	417,923

Public Works:

Salaries	271,717	196,188	294,282	286,575	0	286,575
Term employee	10,000	0	0	0	0	0
Benefits	47,892	33,553	50,330	49,011	0	49,011
Office supplies	2,000	502	2,000	2,000	0	2,000
Miscellaneous	1,500	2,045	3,068	3,000	0	3,000
Safety Supplies	1,000	145	700	1,000	0	1,000
Lower Truro water	3,500	335	502	3,500	0	3,500
Newspaper ads	0	0	0	0	0	0
Training & development	19,050	12,020	20,400	20,825	0	20,825
Consultant's fees	15,000	1,053	12,000	25,000	0	25,000
Legal Services	20,000	8,194	12,290	15,000	0	15,000
Travel	3,000	942	2,000	2,500	0	2,500
Telephone	5,451	3,270	4,905	5,520	0	5,520
Memberships and dues	3,345	1,482	3,500	3,620	0	3,620
Map expense/Computer costs	9,000	3,690	9,155	9,000	0	9,000
Storm water management	15,000	0	0	15,000	0	15,000
Flood Committee	1,000	464	697	1,000	0	1,000
Public Meetings	1,000	389	583	1,000	0	1,000
Subtotal	429,455	264,272	416,412	443,551	0	443,551

Property Info:

Salaries	97,815	38,990	58,000	115,484	0	115,484
Benefits	18,023	7,043	10,564	20,943	0	20,943
Computer supplies/programming	42,366	20,993	22,599	42,871	0	42,871
Telephone	2,800	1,361	2,042	2,800	0	2,800
Training & development	3,200	0	0	3,200	0	3,200
Travel	2,200	183	275	1,500	0	1,500
Miscellaneous	500	0	0	500	0	500
Subtotal	166,904	68,570	93,480	187,298	0	187,298

Total	1,039,429	600,097	932,168	1,048,772	0	1,048,772
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MUNICIPALITY OF THE COUNTY OF COLCHESTER

2020-2021 OPERATING BUDGET

April 2020

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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 (40% projects, 60% PW Office). Admin Support Clerk/Project Coordinator (100%). Approximately 50% of Project Engineers salaries to be charged to specific 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 (3) - \$2,500 for 2 people to attend CNAM in NL, \$500 each for general courses and conferences, \$500 for Comms Course, \$2,000 accessibility course - Total \$9,000

T&D - Engineer (2): ACWWA in Fredericton (\$2,000 x1), Attend MPWANS in Sydney (\$1,000 x1), Attend CSCE in Saskatoon (\$3,000) and \$250X2 for ENG NS AGM - Total \$6,500.

T&D - Director PW: Attend ACWWA Fredericton (\$1,900), MPWANS in Sydney (\$925), CWWA Window on Ottawa (\$2,500) - Total \$5,325.

Telephone:

Expenses include \$1,260 for office lines, \$2,100 for office internet, \$2,160 for 3 cell phones)

Lower Truro Water: UV lights, Lab analysis, power for Lower Truro Water supply and minor repairs. Intend to replace fence and control box.

Consultant's Fees: Various professional consultations & research expenses, assistance with standard specs.

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

Memberships and Due to Include: \$175 Road Builders, \$450 AWWA, \$300x3 Engineers NS, \$180 CHT, \$675 TAC, \$400 WEF, \$560 CWWA, CNAM \$280, for a Total of \$3,620.

Computer Supplies to Include: AdobeX2 \$550, Carlsson \$395, SolidCAD 3D \$2,888, Fleet Harmony \$900, Autodesk Annual Fee \$1505,

Global Mapper Annual Fee \$500, ESRI \$1020, Topcon \$500, Misc Materials \$750: Total = \$9,000

Storm water Management: For development of a Stormwater Master Plan

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

For 2020/21:

10% Regional Sewage Treatment Plant	5% to Water Utilities
30% to Public Works	8% to Debert Park
12% to Sewage Treatment for rural plants and pumping stations	5% to Roads
25% to Wastewater Collection	5% to Sidewalks

In Property Information-

Salaries: GIS Analyst 100% and Property Information Clerk 100%.

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

MUNICIPALITY OF THE COUNTY OF COLCHESTER
2020-2021 OPERATING BUDGET

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DEPARTMENT ADMIN COSTS (cont.)
REF # 25

BY-LAW ENFORCEMENT					
2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET

Building/Fire Inspection:

Salaries	270,603	175,528	251,920	272,255	0	272,255
Benefits	52,221	35,667	50,000	52,551	0	52,551
Vehicle lease/fuel/Maint.	21,500	12,807	19,210	24,600	0	24,600
Training and development	5,500	4,409	913	5,500	0	5,500
Office supplies/insurance	7,000	5,807	7,807	7,000	0	7,000
Travel	10,000	8,264	11,000	10,000	0	10,000
Computer/Miscellaneous	12,000	10,848	11,549	12,200	0	12,200
Legal services	9,000	4,963	8,500	9,000	0	9,000
Building permit fees	(35,000)	(48,313)	(55,000)	(37,000)	0	-37,000
Subtotal	352,824	209,980	305,899	356,106	0	356,106

Development Office:

Salaries	126,651	86,837	130,256	135,234	0	135,234
Benefits	27,580	15,273	22,909	28,454	0	28,454
Office expense	1,500	153	500	1,500	0	1,500
Travel	1,300	545	750	1,000	0	1,000
Mapping	0	0	0	0	0	0
Training and development/Misc.	2,000	1,153	1,153	1,900	0	1,900
Subdivision/development fees	-3,300	-3,325	-4,200	-4,100	0	-4,100
Subtotal	155,731	100,636	151,368	163,988	0	163,988

Dog Control:

Salaries	105,929	38,871	58,306	63,858	0	63,858
Benefits	12,186	5,744	8,646	8,940	0	8,940
Pound costs	42,000	25,620	39,670	30,000	0	30,000
Stray Feral Cats	5,000	0	0	5,000	0	5,000
Vehicle expense	14,000	6,656	10,666	12,800	0	12,800
Commission on dog tag sales	5,500	2,884	5,000	5,500	0	5,500
Other	10,550	2,095	11,854	12,000	0	14,000
Subtotal	195,165	81,870	134,142	140,098	0	140,098

Less:

Dog tag sales	-19,000	-6,409	-17,000	-17,000	0	-17,000
Dog pound fees	-1,000	0	0	0	0	0
Subtotal	-20,000	-6,409	-17,000	-17,000	0	-17,000

Total	683,720	386,077	574,409	643,192	0	643,192
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MUNICIPALITY OF THE COUNTY OF COLCHESTER

2020-2021 OPERATING BUDGET

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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-\$4,000 range.

Dog Control

Salaries: Full Time Dog Control Officer and Admin Clerk (30%).

Pound & Dog Control costs: SPCA services.

Other expense: One truck lease and maintenance, insurance, and feral cats.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

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April 2020

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DEPARTMENT ADMIN. COSTS (cont.)

REF # 26

		RECREATION SERVICES					
		2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
Expenses:							
	Salaries	253,396	170,181	255,272	261,943	0	261,943
	Part-time salaries	38,600	21,704	32,556	32,500	0	32,500
	Benefits	47,565	35,986	53,980	58,640	0	58,640
	Telephone	5,600	4,225	6,337	6,000	0	6,000
	Office supplies	4,000	3,232	4,098	4,100	0	4,100
	Advertising	5,500	4,875	5,500	5,500	0	5,500
	Membership Fees	2,500	1,979	1,979	2,500	0	2,500
	Training and development	4,000	1,083	1,800	4,000	0	4,000
	Travel	5,300	3,699	5,000	5,300	0	5,300
	Magazines and Miscellaneous	500	68	68	200	0	200
	Volunteer Reception	2,400	1,366	1,366	2,400	0	2,400
	Recreation Workshops	2,000	318	1,947	2,000	0	2,000
	Education and Promotions	12,000	7,804	11,706	12,000	0	12,000
	4 on 4 hockey	17,300	2,016	13,500	17,300	0	17,300
	Afterschool program	32,000	13,491	36,000	36,000	0	36,000
	Mayor's Challenge	4,500	736	2,000	4,500	0	4,500
	Community Events	22,000	20,358	20,358	18,500	0	18,500
	Active Communities Program	55,500	7,875	29,289	36,700	12,000	48,700
	Active Transportation	13,000	4,784	10,000	13,000	0	13,000
	Art Purchase Program	3,000	711	1,600	3,000	0	3,000
	Summer Day Camps	50,000	58,566	58,566	50,000	0	50,000
	After the Bell	4,500	2,301	3,451	4,000	0	4,000
	Subtotal	585,161	367,358	556,373	580,083	12,000	592,083
Revenues:							
	Provincial Funding	-56,000	-4,856	-24,352	-54,600	0	-54,600
	Community Events	-14,500	-11,970	-11,995	-13,800	0	-13,800
	4 on 4 Hockey	-8,400	-9,423	-9,423	-9,500	0	-9,500
	Babes on Blades	-2,600	-1,600	-2,400	-2,600	0	-2,600
	Afterschool Program	-32,500	-31,020	-31,020	-31,000	0	-31,000
	Active Communities	-25,900	-12,550	-14,704	-20,700	0	-20,700
	Summer Day Camps	-25,000	-24,121	-24,121	-25,000	0	-25,000
	After the Bell	-4,500	0	-3,451	0	0	0
	Subtotal	-169,400	-95,540	-121,466	-157,200	0	-157,200
	Total	415,761	271,818	434,907	422,883	12,000	434,883

MUNICIPALITY OF THE COUNTY OF COLCHESTER

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DEPARTMENT ADMIN COSTS (cont.)
REF # 26

RECREATION

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

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

Part-time Salaries: Summer Intern, support staff for active communities projects (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, Rick Hansen Training.

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 Brookfield and Stewiacke. As well, we have fitness programs with SCA, Five Islands, 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, "Step into Spring" program, helmet safety, bike racks, AT Week, Active Transportation initiatives, AT plan, this will be sixth 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. Active communities for access to schools (\$16,000) and grant for unstructured play (\$5000) grant for the after school program from CCRCE (\$32,000). Federal funding for summer students (\$4,620).

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2020-2021 OPERATING BUDGET**

April 2020

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DEPARTMENT ADMIN. COSTS (cont.)
REF # 27

FACILITY COSTS						
2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET	
Salaries	82,063	53,695	80,543	85,840	0	85,840
Benefits	20,515	12,924	19,386	18,026	0	18,026
Electricity	30,000	18,387	27,581	30,000	0	30,000
Furnace oil	30,000	6,675	10,013	30,000	0	30,000
Water	0	0	0	0	0	0
Maintenance and supplies	60,000	43,320	64,980	60,000	0	60,000
Insurance	8,000	5,432	8,000	8,000	0	8,000
Telephone	1,000	1,374	2,061	1,000	0	1,000
Miscellaneous	0	0	357	350	0	350
Capital out of revenue	0	0	0	0	0	0
Subtotal	231,578	141,807	212,921	233,216	0	233,216
PNS Rental	-103,590	-65,192	-99,741	-130,000	0	-130,000
Total	127,988	76,615	113,180	103,216	0	103,216

Courthouse:

Salaries
Benefits
Electricity
Furnace oil
Water
Maintenance and supplies
Insurance
Telephone
Miscellaneous
Capital out of revenue

PNS Rental

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.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2020-2021 OPERATING BUDGET**

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**DEPARTMENT ADMIN. COSTS (cont.)
REF # 28**

TAX EXEMPTION- BYLAW						
	2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
Non-Profit	207,500	203,396	203,396	207,500	0	207,500
Water utilities	28,019	28,012	28,012	28,019	0	28,019
Registered charities	99,000	100,462	100,462	105,000	0	105,000
Total	334,519	331,870	331,870	340,519	0	340,519

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 # 29

OTHER FISCAL CHARGES						
	2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
Employee Benefits Pension	50,845	0	200,000	50,000	0	50,000
Sick Leave Benefit Adjustment	0	0	0	0	0	0
Uncollectible Taxes	10,000	0	10,000	10,000	0	10,000
Total	60,845	0	210,000	60,000	0	60,000

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 (2017), resulted in a pension surplus of \$610,408. This compares to a surplus of \$308,960 on the 2016 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.

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 (\$160,000), a budget amount is estimated for tax write-offs in 2020/21.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

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REF # 30

CENTRAL DISPATCH/EMERGENCY MANAGEMENT

Central Dispatch:

	2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
Answering Service	103,500	58,995	101,135	103,000	0	103,000
Telephone	27,000	13,003	22,291	5,576	0	5,576
Electricity	1,500	809	1,800	1,800	0	1,800
Subtotal	132,000	72,807	125,226	110,376	0	110,376

Other Costs:

Colchester Search and Rescue	35,000	35,000	35,000	35,000	0	35,000
Radio License Fees	6,500	6,500	6,500	6,500	0	6,500
Operating Grant - Vol Fire Depts	42,000	35,397	35,397	38,000	0	38,000
Base Level of Service	0	0	0	0	0	0
Special Hazards Response Unit	48,000	26,962	40,443	48,000	0	48,000
Notification subscription	19,000	18,985	18,985	19,000	0	19,000
EMO	16,000	7,276	23,000	79,013	0	79,013
EMO (Non-Shared)	27,000	11,491	11,684	1,000	0	1,000
Subtotal	193,500	141,611	171,009	226,513	0	226,513
EMO cost sharing recovery	-8,800	-1,689	-12,650	-43,457	0	-43,457
Subtotal -Net	184,700	139,922	158,359	183,056	0	183,056

Protective services:

Salaries	46,914	29,128	39,500	21,285	0	21,285
Employee Benefits	10,840	6,807	9,000	4,683	0	4,683
Telephone	0	0	0	0	0	0
Office Supplies/Misc	5,000	979	1,470	5,000	0	5,000
Radio/Signalling/Repairs	20,250	13,574	20,156	22,250	0	22,250
Training & Development	6,000	947	1,420	6,000	0	6,000
Travel Expenses	1,200	505	758	1,200	0	1,200
Subtotal	90,204	51,940	72,304	60,418	0	60,418

Total	406,904	264,669	355,889	353,850	0	353,850
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MUNICIPALITY OF THE COUNTY OF COLCHESTER

2020-2021 OPERATING BUDGET

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CENTRAL DISPATCH/EMER MGMT COSTS (cont.)

REF # 30

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 2018/19 Council approved a new funding arrangement. For 2020/2021, the annual grant is 35,000.

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 2019/20 were: Economy Fire \$13,795 and Five Islands Fire \$21,602.

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 31% by EMO .

Training and Development: Conferences and NFPA reference materials.

Travel: For travel to meetings with Colchester's Emergency Services and other meetings.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2020-2021 OPERATING BUDGET**

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**PROTECTIVE SERVICES (continued):
REF # 31**

FLOOD ADVISORY PROGRAM						
	2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
Flood Advisory Program	100,000	93,121	70,000	100,000	0	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						
	2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
Expenses:						
Major Flood Expenses	75,000	6,150	9,600	130,000		130,000
Subtotal	75,000	6,150	9,600	130,000	0	130,000
Revenues:						
Major Flood Revenues	-75,000	(6,150)	(9,600)	(130,000)	-	(130,000)
Subtotal	-75,000	(6,150)	(9,600)	(130,000)	-	(130,000)
Net	0	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						
	2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET
Unsightly premises	500	0	0	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.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2020-2021 OPERATING BUDGET

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**REF # 34
TRANSPORTATION SERVICES**

ROAD TRANSPORTATION					
2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET

Internal:

Salaries (summer and winter)	257,832	129,816	234,816	240,099	0	240,099
Benefits (summer and winter)	54,145	31,114	51,714	53,267	0	53,267
Maintenance	90,000	28,002	42,003	90,000	0	90,000
Summer Mowing Program	25,000	7,975	7,975	10,000	0	10,000
Salt and Sand	50,000	0	50,000	50,000	0	50,000
Dust Control	13,000	16,651	16,651	13,000	0	13,000
Vehicle Maintenance (Winter)	25,000	8,581	25,000	25,000	0	25,000
Fuel	25,000	2,010	25,000	25,000	0	25,000
Insurance/Telephone/Misc	8,460	3,140	6,723	9,400	0	9,400
Street repaving reserve	150,000	150,000	150,000	150,000	0	150,000
Vehicle reserve allocation	63,788	63,788	63,788	62,718	0	62,718
Subtotal	762,225	441,077	673,670	728,484	0	728,484

External:

PNS transport fee	576,634	432,456	576,609	588,115	0	588,115
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Frontage:

Street Paving	20,484	0	21,003	21,003	0	21,003
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Total	1,359,343	873,533	1,271,282	1,337,602	0	1,337,602
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REF # 35

STREET LIGHTING						
2019-2020 BUDGET	YEAR TO DATE	2019-2020 PROJECTED	2020-2021 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2020-2021 TOTAL BUDGET	
Street lighting	4,200	2,908	4,362	4,400	0	4,400

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2020-2021 OPERATING BUDGET

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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 repairs.

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.