

2022-2023 OPERATING BUDGET

REVENUE and EXPENDITURE SUMMARY

April 2022

Page 2

	REF #	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
REVENUE							
Assessable Property Tax:							
Tax Levy:							
Residential	#1	19,511,048	19,560,460	19,560,460	21,078,066	0	21,078,066
Resource	#1	622,252	617,305	617,305	668,069	0	668,069
Commercial	#1	6,518,309	6,519,420	6,519,420	6,573,115	0	6,573,115
Forest Acreage	#1	160,640	159,518	159,518	160,640	0	160,640
Street Frontages	#2	21,003	0	21,003	15,138	0	15,138
Aliant	#3	135,000	124,754	124,754	125,000	0	125,000
N.S.P.C.	#4	21,000	21,436	21,436	21,000	0	21,000
HST Grant	#5	115,000	87,373	87,373	100,000	0	100,000
Deed Transfer Tax	#6	1,700,000	1,600,408	2,300,000	2,050,000	0	2,050,000
	NET	28,804,252	28,690,674	29,411,269	30,791,028	0	30,791,028
Grants in Lieu:							
Federal G.I.L.	#7	123,050	127,313	130,313	133,050	0	133,050
Provincial G.I.L.	#8	1,097,877	1,084,289	1,084,289	1,102,890	0	1,102,890
	NET	1,220,927	1,211,602	1,214,602	1,235,940	0	1,235,940
Own Sources:							
Tax Certificates	#9	35,000	35,550	48,000	48,000	0	48,000
Investments	#10	100,000	78,000	83,000	100,000	0	100,000
Interest on Taxes	#11	462,200	264,358	390,640	409,500	0	409,500
Miscellaneous	#12	420,433	214,942	395,415	395,500	0	395,500
	NET	1,017,633	592,850	917,055	953,000	0	953,000
Government Transfers:							
Equalization Grant	#13	294,415	441,623	588,831	294,415	0	294,415
Farm Acreage Grant	#14	259,939	259,797	259,797	270,155	0	270,155
911 Subscription Rev.	#15	12,075	0	12,075	12,075	0	12,075
Trans. Reserves	#16	1,303,111	0	0	1,536,833	0	1,536,833
	NET	1,869,540	701,420	860,703	2,113,478	0	2,113,478
NET Revenue:		32,912,352	31,196,546	32,403,629	35,093,446	0	35,093,446

MUNICIPALITY OF COLCHESTER

2022-2023 OPERATING BUDGET

REVENUE and EXPENDITURE SUMMARY

April 2022

Page 3

EXPENSE

	REF #	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Government:							
Legislative	#17	628,903	380,552	599,792	683,989	0	683,989
Memberships	#18	32,000	24,854	30,965	34,000	0	34,000
Municipal grants	#19	329,100	177,439	266,159	260,000	0	260,000
Newsletter	#20	36,800	16,163	34,400	40,000	0	40,000
Election	#21	0	25,961	25,961	0	0	0
NET		1,026,803	624,969	957,277	1,017,989	0	1,017,989
Department Admin Costs:							
General Administration	#22	1,539,067	975,258	1,536,503	1,677,479	0	1,677,479
Financial Services	#23	970,519	757,550	923,014	1,000,961	0	1,000,961
Planning/Public Works/ Prop. Info.	#24	1,145,124	636,647	1,003,029	1,325,333	41,106	1,366,439
By-law Enforcement	#25	628,251	285,711	466,398	597,442	0	597,442
Recreation Administration	#26	465,829	271,027	401,310	470,067	27,247	497,314
Facility Costs	#27	21,578	57,373	106,278	23,889	0	23,889
Tax Exemption Bylaw	#28	360,005	343,761	343,761	360,005	0	360,005
Other Fiscal Charges	#29	10,000	0	760,000	10,000	0	10,000
Depreciation		268,171	0	101,000	150,000	0	150,000
NET		5,408,544	3,327,327	5,641,293	5,615,176	68,353	5,683,529
Protective Services							
Central Dispatch/EMO	#30	373,115	277,921	362,407	408,567	0	408,567
Flood Advisory	#31	100,000	46,883	33,724	100,000	0	100,000
Major Flood Program	#32	0	-19,554	0	0	0	0
Unsightly Premises	#33	500	0	500	500	0	500
Depreciation		65,971	0	29,000	70,000	0	70,000
NET		539,586	305,250	425,631	579,067	0	579,067
Transportation Services							
Road Transportation	#34	1,319,129	807,130	1,272,391	1,341,400	0	1,341,400
Street Lighting	#35	4,500	2,879	4,500	4,500	0	4,500
Depreciation		993,288	0	935,000	1,236,800	0	1,236,800
NET		2,316,917	810,009	2,211,891	2,582,700	0	2,582,700

MUNICIPALITY OF COLCHESTER

2022-2023 OPERATING BUDGET

REVENUE and EXPENDITURE SUMMARY

April 2022

Page 4

	REF #	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Environmental Health Services							
Sewage Treatment-Urban							
Central Colchester	#36	676,121	444,445	543,827	678,291	0	678,291
Marshland Drive	#37	59,962	46,724	52,410	93,370	0	93,370
	NET	736,083	491,169	596,238	771,661	0	771,661
Sewage Treatment- Rural							
Sewage Treat.- Lift Stations	#38	183,482	97,987	157,133	196,099	0	196,099
Brookfield Sewage Treat. Plant	#39	164,685	78,123	134,977	192,564	0	192,564
Great Village Sewage Treatment Plant	#40	123,024	66,128	104,360	155,329	0	155,329
Tata. Sewage Treatment Plant	#41	222,719	97,588	185,755	191,239	0	191,239
Debert Sewage Treatment Plant	#42	113,924	71,588	105,459	130,079	0	130,079
Public Works Building	#43	48,965	40,569	49,496	65,061	0	65,061
Depreciation		2,234,985	0	2,600,000	2,225,400	0	2,225,400
	NET	3,091,784	451,983	3,337,180	3,155,771	0	3,155,771
Solid Waste:							
Residual Disposal	#44	-463,098	-676,478	-487,025	-296,467	0	-296,467
Waste Diversion	#45	123,612	259,798	73,022	189,036	0	189,036
In vessel Composting	#46	343,015	200,075	273,869	363,188	0	363,188
Recycling Collection	#47	349,371	339,666	349,371	349,371	0	349,371
Materials Recovery Facility	#48	495,198	-253,535	-302,879	-13,999	0	-13,999
Depreciation		2,000,000	0	1,441,138	800,000	0	800,000
	NET	2,848,098	-130,474	1,347,496	1,391,129	0	1,391,129
Public Health Services	#49	668	668	668	0	0	0
Environmental Development Services							
Planning	#50	60,000	8,402	38,250	170,000	100,000	270,000
Palliser	#51	81,753	73,563	90,102	92,787	0	92,787
Economic Development	#52	1,177,747	128,955	184,941	2,011,831	0	2,011,831
Debert Park	#53	411,551	174,102	246,327	397,612	85,700	483,312
Debert Aviation Centre	#54	34,000	35,110	28,401	9,000	0	9,000
Tourism/Marketing	#55	71,780	0	68,280	68,280	0	68,280
Branch Library	#56	32,350	12,518	34,804	36,400	0	36,400
Depreciation		16,585	0	0	134,000	0	134,000
	NET	1,885,766	432,650	691,105	2,919,910	185,700	3,105,610
Recreation Services							
Recreation: Parks, Rinks and Pool	#57	1,949,917	1,332,419	2,055,610	1,909,710	13,463	1,923,173
Depreciation		1,047,595	0	1,027,054	1,088,000	0	1,088,000
	NET	2,997,512	1,332,419	3,082,664	2,997,710	13,463	3,011,173

MUNICIPALITY OF COLCHESTER

2022-2023 OPERATING BUDGET

REVENUE and EXPENDITURE SUMMARY

April 2022

Page 5

	REF #	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Transfers, Capital and Financing:							
Transfers							
School Board	#58	8,049,963	5,366,640	8,049,960	8,205,911	0	8,205,911
Police Protection	#58	5,266,397	3,943,622	5,240,667	5,835,535	0	5,835,535
Police Prosecution	#58	15,000	12,000	18,000	18,000	0	18,000
Corrections	#58	475,446	346,728	462,304	480,796	0	480,796
Library	#58	275,700	206,775	275,700	286,728	0	286,728
Housing Authority	#58	138,733	0	138,000	144,282	0	144,282
Assessment Services	#58	680,524	510,395	680,526	673,000	0	673,000
Truro Library	#58	40,000	20,051	40,000	40,000	0	40,000
NET		14,941,763	10,406,211	14,905,157	15,684,252	0	15,684,252
Debt Principle Less Recoveries							
	#59	1,339,323	1,415,393	1,415,393	1,334,766	0	1,334,766
Transfer to Reserves	#60	2,405,000	0	2,405,000	2,080,000	400,000	2,480,000
NET		3,744,323	1,415,393	3,820,393	3,414,766	400,000	3,814,766
Total Expenditure		39,537,847	19,467,574	37,016,992	40,130,130	667,516	40,797,646
Add Back of Depreciation		-6,626,595	0	-6,133,192	-5,704,200	0	-5,704,200
Surplus (Deficit)		1,100	11,728,973	1,519,829	667,516	667,516	-0

MUNICIPALITY OF COLCHESTER

2022-2023 OPERATING BUDGET

REVENUE and EXPENDITURE SUMMARY

April 2022

Page 1

	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
REVENUE						
Assessable Property Taxes	28,804,252	28,690,674	29,411,269	30,791,028	0	30,791,028
Grants in Lieu	1,220,927	1,211,602	1,214,602	1,235,940	0	1,235,940
Own Sources	1,017,633	592,850	917,055	953,000	0	953,000
Government Transfers	1,869,540	701,420	860,703	2,113,478	0	2,113,478
Total Revenue	32,912,352	31,196,546	32,403,629	35,093,446	0	35,093,446
EXPENSE						
Government	1,026,804	624,969	957,277	1,017,989	0	1,017,989
Dept. Admin. Costs	5,408,544	3,327,327	5,641,293	5,615,176	68,353	5,683,529
Protective Services	539,586	305,250	425,631	579,067	0	579,067
Transportation Services	2,316,917	810,009	2,211,891	2,582,700	0	2,582,700
Sewage Treatment-Urban	736,083	491,169	596,238	771,661	0	771,661
Sewage Treatment- Rural	3,091,784	451,983	3,337,180	3,155,771	0	3,155,771
Solid Waste	2,848,098	-130,474	1,347,496	1,391,129	0	1,391,129
Public Health Services	668	668	668	0	0	0
Environmental Development Services	1,885,766	432,650	691,105	2,919,910	185,700	3,105,610
Recreation, Parks, Rinks	2,997,512	1,332,419	3,082,664	2,997,710	13,463	3,011,173
Transfers to other Govts.	14,941,763	10,406,211	14,905,157	15,684,252	0	15,684,252
Other Transfers	3,744,323	1,415,393	3,820,393	3,414,766	400,000	3,814,766
Total Expenses	39,537,848	19,467,574	37,016,992	40,130,130	667,516	40,797,646
Add Back of Depreciation	(6,626,595)	0	(6,133,192)	(5,704,200)	0	(5,704,200)
SURPLUS(DEFICIT)	1,099	11,728,973	1,519,829	667,516	-667,516	(0)
Transfer to Operating Reserve						
ADJUSTED SURPLUS(DEFICIT)			1,519,829			

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

PAGE 6

REF # 1

ASSESSABLE PROPERTY TAX

2021-2022 (000's)		2022-2023 (000's)	INCREASE (000's)	% CHANGE
----------------------	--	----------------------	---------------------	----------

Net Taxable Assessments:

Residential	2,211,272		2,388,869	177,597	8.03%
Resource	70,311		75,488	5,177	7.36%
Commercial	286,751		289,162	2,411	0.84%
Forest Acreage	160,640		160,640	0	0.00%
	2,728,974		2,914,159	185,185	6.79%

2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	Appeals	2022-2023 TOTAL BUDGET
---------------------	-----------------	------------------------	------------------------------------	---------	------------------------------

Tax Levy:

Residential	19,511,048	19,560,460	19,560,460	21,141,491	-63,424	21,078,066
Resource	622,252	617,305	617,305	668,069	0	668,069
Commercial	6,518,309	6,519,420	6,519,420	6,592,894	-19,779	6,573,115
Forest Acreage	160,640	159,518	159,518	160,640	0	160,640
	26,812,249	26,856,703	26,856,703	28,563,093	-83,203	28,479,890

Tax Rate

1. Maintenance Rate Inc./Dec.

	2021-2022 RATE		2022-2023 RATE	TAX LEVY	INCREASE/ DECREASE (in cents)	INCREASE/ DECREASE (%)
Residential	0.885		0.885	21,746,135	0.000	0.0000%
Commercial	2.280		2.280	6,733,755	0.000	0.0000%
				28,479,890		

Assessment Increase:

The increase in residential assessment of 8.03% is split: 5.63% for market re-assessment and 2.40% for new growth.

The increase in commercial assessment is 0.84%.

New Growth represents 1.2% of this change in assessment and -0.36% 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 \$238,170 of property tax.

On commercial/business occupancy, a one cent increase raises \$28,829 of property tax.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2022-2023 OPERATING BUDGET**

April 2022

PAGE 7

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

	STREET FRONTAGES						
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Street frontages	2,211	21,003	0	21,003	15,138	0	15,138

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 2021/22 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						
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Aliant	133,149	135,000	124,754	124,754	125,000	0	125,000

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						
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Nova Scotia Power	21,382	21,000	21,436	21,436	21,000	0	21,000

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

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2022-2023 OPERATING BUDGET**

April 2022

PAGE 8

ASSESSABLE PROPERTY TAX (Continued)

REF # 5

	HST GRANT						
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
HST Grant	109,383	115,000	87,373	87,373	100,000	0	100,000

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						
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Deed Transfer Tax	1,744,253	1,700,000	1,600,408	2,300,000	2,050,000	0	2,050,000

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

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

PAGE 9

GRANTS IN LIEU
REF # 7

	FEDERAL GRANT IN LIEU						
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Federal Grant in lieu	128,197	123,050	127,313	130,313	133,050	0	133,050

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						
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Provincial Grant In Lieu	638,157	640,957	627,371	627,371	641,401	0	641,401
Wind Turbines	452,384	456,920	456,918	456,918	461,489	0	461,489
Total	1,090,541	1,097,877	1,084,289	1,084,289	1,102,890	0	1,102,890

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 2022/2023:

Truro Heights	\$66,980
Greenfield	\$21,671
Kempton	\$32,798
Nutby	\$334,748
Spiddle Hill	\$5,292
Total:	<u>\$461,489</u>

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2022-2023 OPERATING BUDGET**

April 2022

PAGE 10

OWN SOURCES

REF # 9

		TAX CERTIFICATE FEES						
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET	
Tax Certificate Fees	38,400	35,000	35,550	48,000	48,000	0	48,000	

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						
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET	
Return on Investments	93,606	100,000	78,000	83,000	100,000	0	100,000	

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

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2022-2023 OPERATING BUDGET**

April 2022

PAGE 11

**OWN SOURCES (continued)
REF # 11**

INTEREST ON TAXES						
Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Interest on taxes	458,954	462,200	264,358	390,640	409,500	0
				409,500		409,500

This is interest charged on tax arrears. Current rate set by Council is 12% per annum.

REF # 12

MISCELLANEOUS						
Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Miscellaneous	259,554	420,433	214,942	395,415	395,500	0
				395,500		395,500

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

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

PAGE 12

GOVERNMENT TRANSFERS

REF # 13

Equalization grant

EQUALIZATION GRANT						
Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
294,415	294,415	441,623	588,831	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 annually in prior years.

REF # 14

Farm acreage grant

FARM ACREAGE GRANT						
Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
256,778	259,939	259,797	259,797	270,155	0	270,155

Farm acreage assessment was re-established by Legislation as a grant during 1998/99. Current rate is \$3.26 per acre. The Legislation allows for an annual increase tied into the Canadian Price Index. Estimated increase is 4.1%. The estimated revenue is based on 79,692 acres @ \$3.39 per acre in 2021-2022.

REF # 15

911 Subscription revenue

911 SUBSCRIPTION REVENUE						
Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
11,994	12,075	0	12,075	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 the maintenance of a 911 civic address data base. The funds are distributed pro rata on the basis of number of dwellings within each municipal unit.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

PAGE 13

GOVERNMENT TRANSFERS (continued)
REF # 16

	TRANSFERS FROM RESERVES						
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANC E BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
01-00-0004-4 From Operating Reserve	1,325,656	1,303,111	0	0	1,536,833	0	1,536,833

From the Operating Reserve:

From Gas Tax Revenue:

Budget includes \$1,536,000 for year 2 of 4 in the Broadband initiative.

Additions/Deletions:

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

PAGE 14

**GOVERNMENT:
REF # 17**

		LEGISLATIVE					
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Total	602,260	628,903	380,552	599,792	683,989	0	683,989

Honorariums:

Councillor's honorariums for 2021/22 were set in accordance with the Councillor Remuneration bylaw. For 2021/2022, the breakdown was as follows: Mayor: \$69,009; Deputy Mayor \$50,752, and Councillors \$43,675. For 2022/23, the budgeted amounts are Mayor \$71,679; Deputy Mayor \$53,422, and Councillors \$46,344.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

PAGE 15

GOVERNMENT (continued)

REF # 18

UNSM
FCM

Total

Last Year Actual 2020/21	MEMBERSHIPS					
	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
21,755	23,000	16,889	23,000	25,000	0	25,000
7,691	9,000	7,965	7,965	9,000	0	9,000
29,446	32,000	24,854	30,965	34,000	0	34,000

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

REF # 19

Economic development grant
Grant Requests

Total

Last Year Actual 2020/21	MUNICIPAL GRANTS					
	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
8,000	80,000	6,700	10,050	60,000	0	60,000
187,887	249,100	170,739	256,109	200,000	0	200,000
195,887	329,100	177,439	266,159	260,000	0	260,000

Economic Development Grants

The following Economic Development grants were approved for 2021/2022:

Colchester Branch 26 Legion (\$500),
Truro Harness Horse Owners Association (\$1,200),
Creamery Square Arts Society (\$5,000)

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 2022/23:

Annual Grants for 2021/22 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 2023-2024), Colchester Community Workshop (\$20,000, 3 of 5 years).

REF # 20

Newsletter

Last Year Actual 2020/21	NEWSLETTER					
	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
31,059	36,800	16,163	34,400	40,000	0	40,000

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

REF # 21

Election

Last Year Actual 2020/21	ELECTION					
	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
186,017	0	25,961	25,961	0	0	0

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

PAGE 16

**DEPARTMENT ADMIN COSTS:
REF # 22**

	GENERAL ADMINISTRATION						
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Administration:							
Subtotal	1,060,162	1,051,227	690,217	1,065,964	1,174,661	0	1,174,661
Computer Systems:							
Subtotal	466,789	487,840	285,041	470,539	502,818	0	502,818
Total	1,526,951	1,539,067	975,258	1,536,503	1,677,479	0	1,677,479

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2022-2023 OPERATING BUDGET**

April 2022

PAGE 17

**DEPARTMENT ADMIN COSTS:
REF # 22**

GENERAL ADMINISTRATION (continued)

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

In Administration-

Salaries: CAO, Director of Corporate Services, Research/Policy Community Engagement, Manager Corporate Planning & Strategic Initiatives, 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, and costs for internet fees.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

PAGE 18

DEPARTMENT ADMIN COSTS (cont.)
REF # 23

		FINANCIAL SERVICES						
		Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Finance:								
	Salaries	238,294	242,338	150,951	243,627	254,240	0	254,240
	Benefits	50,086	48,468	30,080	47,361	50,848	0	50,848
	External audit fees	40,077	40,000	36,243	42,000	42,000	0	42,000
	Training and Development	3,891	4,200	2,321	2,321	4,700	0	4,700
	Office expenses	9,038	9,500	6,698	9,500	10,000	0	10,000
	Telephone	621	600	380	600	650	0	650
	Software Support	35,632	34,000	33,733	33,733	36,000	0	36,000
	Subtotal	377,639	379,106	260,406	379,142	398,438	0	398,438
Tax Office:								
	Salaries	73,482	80,594	47,749	80,291	85,811	0	85,811
	Benefits	17,274	16,119	10,264	15,842	17,162	0	17,162
	Telephone	3,514	4,500	2,143	3,214	3,750	0	3,750
	Office expense	1,456	1,000	442	664	1,000	0	1,000
	Postage	36,939	37,000	35,039	37,443	38,500	0	38,500
	Training and Development	-	600	0	0	1,200	0	1,200
	Tax billings	12,170	12,500	13,349	15,126	16,000	0	16,000
	Tax sale costs	1,660	500	25	1,374	500	0	500
	Collection costs	-	100	114	171	100	0	100
	Bank Fees	5,028	7,500	3,457	5,185	7,500	0	7,500
	Tax exemptions	313,669	420,000	374,235	374,235	420,000	0	420,000
	Reduced taxes - Debert Park	10,907	11,000	10,327	10,327	11,000	0	11,000
	Subtotal	476,059	591,413	497,144	543,872	602,523	0	602,523
	Total	853,698	970,519	757,550	923,014	1,000,961	0	1,000,961

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

PAGE 19

DEPARTMENT ADMIN COSTS (cont.)

REF # 23

FINANCIAL SERVICES (continued)

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

In Finance-

Salaries: Finance Manager, 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 2021/2022 and made adjustments to base rebate amount. Increase in 22/23 based on PVSC CPI increments to rebates and application of a flat amount for all household sizes.

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

2022-2023 OPERATING BUDGET

April 2022

PAGE 20

DEPARTMENT ADMIN COSTS (cont.)

REF # 24

		PLANNING, PUBLIC WORKS, PROPERTY INFORMATION						
		Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Planning:								
	Salaries	373,915	372,188	207,751	332,401	416,514	37,032	453,546
	Benefits	66,915	66,994	35,013	56,020	83,303	4,074	87,377
	Term employee	-	3,000	0	0	0	0	0
	Training & development	1,354	4,000	2,113	4,000	4,500	0	4,500
	Travel	5,018	4,000	551	827	4,000	0	4,000
	Office expense/telephone	13,109	14,000	7,828	12,960	14,500	0	14,500
	Legal services	7,145	10,000	7,145	10,718	12,000	0	12,000
	Computer supplies/programming	2,113	2,000	0	2,000	7,000	0	7,000
	Advertisements	4,788	3,500	2,555	3,833	3,500	0	3,500
	Miscellaneous	3,658	3,000	1,056	3,000	3,000	0	3,000
	Subtotal	478,015	482,682	264,012	425,759	548,317	41,106	589,423
Public Works:								
	Salaries	278,478	309,907	263,862	350,000	324,684	0	324,684
	Term employee	-	0	0	0	0	0	0
	Benefits	48,651	50,134	43,104	59,500	55,196	0	55,196
	Office supplies	1,706	2,000	1,180	2,000	2,000	0	2,000
	Miscellaneous	1,447	3,000	1,858	3,000	3,000	0	3,000
	Safety Supplies	683	1,000	0	1,000	1,000	0	1,000
	Lower Truro water	1,882	22,000	861	2,000	22,000	0	22,000
	Newspaper ads	-	0	0	0	0	0	0
	Training & development	3,135	20,825	183	3,200	20,825	0	20,825
	Consultant's fees	15,931	20,000	0	0	20,000	0	20,000
	Legal Services	12,051	15,000	6,356	10,000	15,000	0	15,000
	Travel	846	2,500	693	1,000	2,500	0	2,500
	Telephone	4,443	5,260	4,274	5,260	5,340	0	5,340
	Memberships and dues	3,289	3,200	1,208	3,223	3,223	0	3,223
	Map expense/Computer costs	6,169	9,000	900	9,000	13,500	0	13,500
	Storm water management	1,935	15,000	0	0	15,000	0	15,000
	Flood Committee	22	1,000	0	0	1,000	0	1,000
	Public Meetings	-	1,000	0	0	1,000	0	1,000
	Subtotal	380,668	480,826	324,479	449,183	505,268	0	505,268
Property Info:								
	Salaries	43,833	107,998	34,878	85,300	183,606	0	183,606
	Benefits	17,279	23,697	7,427	18,300	36,721	0	36,721
	Computer supplies/programming	22,007	42,871	4,440	22,159	43,871	0	43,871
	Telephone	1,622	1,850	989	1,695	1,850	0	1,850
	Training & development	0	3,200	0	0	3,200	0	3,200
	Travel	43	1,500	380	570	2,000	0	2,000
	Miscellaneous	0	500	42	63	500	0	500
	Subtotal	84,784	181,616	48,156	128,087	271,748	0	271,748
	Total	943,467	1,145,124	636,647	1,003,029	1,325,333	41,106	1,366,439

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

PAGE 21

DEPARTMENT ADMIN COSTS (cont.)
REF # 24

PLANNING, PUBLIC WORKS, PROPERTY INFORMATION (continued)

Services are as follows:

For Planning- Statutory planning and economic development;

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

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

In Planning-

Salaries and Benefits: Director of Community Development, Manager of Planning, Planner, Program Coordinator and Sustainability Planner.

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

Miscellaneous expense: For research materials, subscriptions, memberships.

In Public Works-

Salaries: Director of Public Works(30%); 2 Project Engineers (50%), Two Engineering Technicians (90% Office & 50% 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 , \$2,000 x1 for CAD/GIS training. Remaining unknown due to Covid - Total \$9,000

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

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

Telephone:

Expenses include \$1,320 for office lines, \$1,680 for office internet, \$2,340 for 3 cell phones)

Lower Truro Water: UV lights, Lab analysis, power for Lower Truro Water supply and minor repairs. Budget to pave parking lot \$20K.

Consultant's Fees: Assistance with updating of County design standards.

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 CET, \$658 TAC, \$580 CWWA, CNAM \$280, for a Total of \$3,223.

Computer Supplies to Include: AdobeX2 \$300, Carlsson \$548, Fleet Harmony \$981, Autodesk Annual Fee \$1,935, Global Mapper Annual Fee \$500, ESRI \$1020, Topcon \$575, Annual plotter Maint \$650, annual KIP Maint \$5000, misc maint \$1690: \$Total =\$13,500

Storm water Management: For development of a Stormwater Master Plan not used in fiscal 21/22

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

For 2022/23:

10% Regional Sewage Treatment Plant	15% to Water Utilities
30% to Public Works	8% to Debert Park
12% to Sewage Treatment for rural plants and pumping stations	5% to Roads
15% to Wastewater Collection	5% to Sidewalks

In Property Information-

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

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

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

PAGE 22

DEPARTMENT ADMIN COSTS (cont.)

REF # 25

	Last Year Actual 2020/21	BY-LAW ENFORCEMENT					2022-2023 TOTAL BUDGET
		2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANC E BUDGET	ADDITIONS/ DELETIONS	
Building/Fire Inspection:							
Salaries	194,419	259,215	119,200	194,587	271,475	0	271,475
Benefits	40,975	49,943	21,095	34,814	52,395	0	52,395
Vehicle lease/fuel/Maint.	11,633	21,000	6,558	12,133	27,300	0	24,000
Training and development	4,418	5,500	2,580	3,870	10,000	0	10,000
Office supplies/insurance	4,076	6,000	3,723	4,982	6,600	0	6,600
Travel	13,055	12,000	7,399	11,098	12,000	0	12,000
Computer/Miscellaneous	10,942	13,000	1,400	11,809	15,000	0	15,000
Legal services	25,873	15,000	3,242	4,862	15,000	0	15,000
Building permit fees	(51,105)	(45,000)	(51,902)	(63,902)	(50,000)	0	-50,000
Subtotal	254,286	336,658	113,295	214,253	383,770	0	356,470
Development Office:							
Salaries	135,729	138,277	86,146	122,174	79,228	0	79,228
Benefits	29,287	30,096	18,655	25,787	17,244	0	17,244
Office expense	831	1,000	368	551	1,000	0	1,000
Travel	-	500	752	1,127	1,000	0	1,000
Mapping	-	0	0	0	0	0	0
Training and development/Misc.	-	1,100	288	431	700	0	700
Subdivision/development fees	-6,075	-4,500	-6,206	-9,309	-4,500	0	-4,500
Subtotal	159,772	166,473	100,003	140,761	94,672	0	94,672
Dog Control:							
Salaries	64,445	66,927	18,526	20,398	0	0	0
Benefits	15,354	13,393	3,832	4,219	0	0	0
SPCA	30,032	30,000	45,000	82,500	120,000	0	120,000
Stray Feral Cats	0	5,000	0	0	0	0	0
Vehicle expense	10,851	11,300	5,164	7,331	0	0	0
Commission on dog tag sales	4,181	5,000	1,520	4,000	5,000	0	5,000
Other	1,504	7,000	3,070	2,936	4,000	0	4,000
Subtotal	126,367	138,620	77,112	121,384	129,000	0	129,000
Less:							
Dog tag sales	(11,010)	-13,000	-4,699	-10,000	-10,000	0	-10,000
Dog pound fees	(563)	-500	0	0	0	0	0
Subtotal	(11,573)	-13,500	-4,699	-10,000	-10,000	0	-10,000
Total	528,852	628,251	285,711	466,398	597,442	0	570,142

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

PAGE 23

DEPARTMENT ADMIN COSTS (cont.)

REF # 25

BY-LAW ENFORCEMENT (cont.)

Services are as follows:

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

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

For Dog Control- Administering the dog control by-laws for the County.

Building Inspection/ Fire Inspection

Salaries: Building inspection manager, 1 Building Inspector, 1 Assistant Building Official, Admin Clerk 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 \$50,000.

Development Office

Salaries: Development Officer

Mapping: To cover continuing mapping costs.

Subdivision Fees: Fees have been generally in the \$3,000-\$4,000 range.

Dog Control

SPCA: Animal control services are contracted out to the SPCA.

Other expense: Dog tag fees, livestock impound fees

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

PAGE 24

DEPARTMENT ADMIN. COSTS (cont.)
REF # 26

	RECREATION SERVICES						
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Expenses:							
Salaries	264,931	267,429	206,204	272,065	280,799	0	280,799
Part-time salaries	23,355	38,500	511	25,000	43,197	27,247	70,444
Benefits	55,545	60,400	38,445	55,577	59,378	0	59,378
Telephone	5,824	5,000	4,475	7,000	6,500	0	6,500
Office supplies	7,319	6,000	4,711	7,067	7,000	0	7,000
Advertising	- 1,445	4,000	3,436	3,436	4,000	0	4,000
Membership Fees	2,980	2,600	1,287	3,000	5,000	0	5,000
Training and development	601	4,000	1,309	1,963	4,000	0	4,000
Travel	2,584	5,300	1,972	2,958	5,000	0	5,000
Magazines and Miscellaneous	138	200	0	0	200	0	200
Volunteer Reception	-	2,000	482	482	2,000	0	2,000
Recreation Workshops	194	2,000	0	0	2,000	0	2,000
Education and Promotions	6,334	12,000	4,368	9,000	12,000	0	12,000
4 on 4 hockey	10,984	17,300	360	17,000	17,400	0	17,400
Afterschool program	29,322	35,000	32,030	35,500	35,000	0	35,000
Mayor's Challenge	2,705	4,000	2,493	3,739	4,000	0	4,000
Community Events	4,170	16,500	8,336	8,336	17,000	0	17,000
Active Communities Program	22,640	50,500	4,393	11,276	50,700	0	50,700
Active Transportation	6,121	13,000	6,799	10,199	13,000	0	13,000
Art Purchase Program	-	3,400	0	0	6,000	0	6,000
Summer Day Camps	6,055	50,000	48,097	48,097	50,000	0	50,000
After the Bell	3,938	6,000	0	0	0	0	0
Before & After Tatamagouche	23,388	24,000	0	1,545	24,000	0	24,000
Subtotal	477,683	629,129	369,708	523,240	648,174	27,247	675,421
Revenues:							
Provincial Funding	-52,151	-35,000	-32,817	-41,317	-52,600	0	-52,600
Community Events	-15	-14,500	-420	-5,140	-14,600	0	-14,600
4 on 4 Hockey	-6,662	-9,000	-8,935	-8,935	-9,000	0	-9,000
Women Learn 2 Play	-490	-2,200	-1,520	-2,280	-2,500	0	-2,500
Afterschool Program	-29,322	-32,000	0	-35,500	-32,607	0	-32,607
Active Communities	-3,099	-21,600	-14,479	-6,791	-21,800	0	-21,800
Summer Day Camps	-80	-25,000	-20,422	-20,422	-25,000	0	-25,000
After the Bell	-3,938	-6,000	0	0	0	0	0
Before & After Tatamagouche	-23,388	-18,000	-20,088	-1,545	-20,000	0	-20,000
Subtotal	-119,145	-163,300	-98,681	-121,930	-178,107	0	-178,107
Total	358,538	465,829	271,027	401,310	470,067	27,247	497,314

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

PAGE 25

DEPARTMENT ADMIN COSTS (cont.)

REF # 26

RECREATION

Recreation Services is involved in both programming and facilitation of recreation and leisure activities. Programs include the Community Events, 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, Fundy Discovery Site 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, Learn to Skate & Afterschool Coordinator). 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, Truro Buzz and the HUB.

Education & Promotions: Fundy Connect (online), Sport Hub, 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!", equipment lending program 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. We have been working with a group in Tatmagocuhe to bring some recreation support to the community in the form of program staff for the area. The plan for the upcoming fiscal year is to continue the facility Access 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, bike repair stations, bike racks, Active Transportation initiatives, AT plan, trail counters and getting to mobile skate park out in the community.

Art Purchase Program: Purchase of a painting, opening of Art Acquisition expenses, and brochures, as well as a reception event. Budget is for a purchase of a piece for 2020, 2021, 2022 (3 pieces).

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 (\$20,000) school program from CCRCE (\$32,000), Federal funding for summer students (\$7,600).

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

PAGE 26

DEPARTMENT ADMIN. COSTS (cont.)

REF # 27

		FACILITY COSTS						
		Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Courthouse:								
	Salaries	86,135	87,792	54,589	81,884	92,181	0	92,181
	Benefits	20,494	18,436	12,589	18,884	19,358	0	19,358
	Electricity	26,703	30,000	15,169	22,754	30,000	0	30,000
	Furnace oil	24,614	30,000	5,120	30,000	45,000	0	45,000
	Water	0	0	0	0	0	0	0
	Maintenance and supplies	59,530	60,000	31,577	47,366	60,000	0	60,000
	Insurance	6,092	8,000	6,740	8,000	8,000	0	8,000
	Telephone	845	1,000	453	680	1,000	0	1,000
	Miscellaneous	261	350	234	357	350	0	350
	Capital out of revenue	0	0	0	0	0	0	0
	Subtotal	224,674	235,578	126,471	209,925	255,889	0	255,889
	PNS Rental	-97,004	-214,000	-69,098	-103,647	-232,000	0	-232,000
	Total	127,670	21,578	57,373	106,278	23,889	0	23,889

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. **New contract offered by PNS is for \$214,000 per year.**

MUNICIPALITY OF THE COUNTY OF COLCHESTER
2022-2023 OPERATING BUDGET

April 2022

PAGE 27

DEPARTMENT ADMIN. COSTS (cont.)
REF # 28

		TAX EXEMPTION- BYLAW					
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Non-Profit	353,633	220,000	208,493	208,493	220,000	0	220,000
Water utilities	0	28,005	28,005	28,005	28,005	0	28,005
Registered charities	0	112,000	107,263	107,263	112,000	0	112,000
Total	353,633	360,005	343,761	343,761	360,005	0	360,005

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					
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Employee Benefits Pension	2,905,053	0	0	750,000	0	0	0
Sick Leave Benefit Adjustment	1,521	0	0	0	0	0	0
Uncollectible Taxes	23,754	10,000	0	10,000	10,000	0	10,000
Total	2,930,328	10,000	0	760,000	10,000	0	10,000

Employee Benefits Pension: Effective April 4th, 2021 the County has transferred its pension into the Provincial PSSP plan. As this is a multi-employer plan the Municipality will no longer be required to record a liability under PSAB.

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 2022/23.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

PAGE 28

REF # 30

		CENTRAL DISPATCH/EMERGENCY MANAGEMENT						
		Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Central Dispatch:								
	Answering Service	103,488	103,000	60,696	102,062	100,404	0	100,404
	Telephone	4,877	5,600	2,720	4,663	5,000	0	5,000
	Electricity	1,504	1,800	746	1,500	1,800	0	1,800
	Subtotal	109,869	110,400	64,162	108,225	107,204	0	107,204
Other Costs:								
	Colchester Search and Rescue	35,000	56,000	56,000	56,000	56,000	0	56,000
	Oth. Fire Protection	12,381	7,000	21,225	28,500	30,000	0	30,000
	Operating Grant - Vol Fire Depts	34,473	35,000	32,448	32,448	33,000	0	33,000
	Base Level of Service	-	0	0	0	0	0	0
	Special Hazards Response Unit	34,758	48,000	14,365	30,000	48,000	0	48,000
	Notification subscription	20,036	21,000	18,845	18,845	21,000	0	21,000
	EMO	69,568	77,186	43,815	70,105	79,000	0	79,000
	EMO (Non-Shared)	1,226	2,500	13,125	1,500	2,500	0	2,500
	Subtotal	207,442	246,686	199,823	237,398	269,500	0	269,500
	EMO cost sharing recovery	-38,262	-42,452	-24,099	-38,558	-43,450	0	-43,450
	Subtotal -Net	169,180	204,234	175,724	198,840	226,050	0	226,050
Protective services:								
	Salaries	23,059	21,747	14,479	23,166	34,548	0	34,548
	Employee Benefits	4,683	4,784	3,063	4,900	5,015	0	5,015
	Telephone	-	0	0	0	0	0	0
	Office Supplies/Misc	3,492	5,000	1,178	3,548	6,000	0	6,000
	Radio/Signalling/Repairs	9,588	22,250	19,293	22,195	25,250	0	25,250
	Training & Development	1,870	3,500	0	1,500	3,500	0	3,500
	Travel Expenses	274	1,200	22	33	1,000	0	1,000
	Subtotal	42,966	58,481	38,035	55,342	75,313	0	75,313
	Total	322,015	373,115	277,921	362,407	408,567	0	408,567

CENTRAL DISPATCH/EMER MGMT COSTS (cont.)

REF # 30

Central Dispatch:

Answering Service -The Municipality is in contract from November/21 to October/22.

The contract for fire dispatching is \$100,403. This does not include administration and Public Works portions.

Other costs:

Colchester Search and Rescue: In 2018/19 Council approved a new funding arrangement. For 2021/2022, the annual grant is 56,000.

Other fire protection: Includes WCB premiums for Colchester County fire brigades and mobile units.

Operating Grants: Operating Grants paid in 2021/22 were: Economy Fire \$11,753 and Five Islands Fire \$20,695.

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

2022-2023 OPERATING BUDGET

April 2022

PAGE 30

PROTECTIVE SERVICES (continued):
REF # 31

		FLOOD ADVISORY PROGRAM						
		Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Flood Advisory Program		31,685	100,000	46,883	33,724	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						
		Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Expenses:								
	Major Flood Expenses	28,945	157,850	0	43,050	146,684		146,684
	Subtotal	28,945	157,850	0	43,050	146,684	0	146,684
Revenues:								
	Major Flood Revenues	(29,257)	-157,850	(19,554)	(43,050)	(146,684)	-	(146,684)
	Subtotal	(29,257)	-157,850	(19,554)	(43,050)	(146,684)	-	(146,684)
	Net	312	0	-19,554	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						
		Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
	Unsightly premises	0	500	0	500	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

2022-2023 OPERATING BUDGET

April 2022

PAGE 31

**REF # 34
TRANSPORTATION SERVICES**

		ROAD TRANSPORTATION						
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET	
Internal:								
	Salaries (summer and winter)	190,660	211,997	158,385	211,180	222,556	0	222,556
	Benefits (summer and winter)	43,678	48,695	35,959	47,945	51,130	0	51,130
	Maintenance	63,558	90,000	44,692	50,000	90,000	0	90,000
	Summer Mowing Program	-	10,000	11,806	11,806	10,000	0	10,000
	Salt and Sand	33,279	50,000	0	50,000	50,000	0	50,000
	Dust Control	11,012	15,000	10,505	10,505	15,000	0	15,000
	Vehicle Maintenance (Winter)	15,711	25,000	15,381	25,000	25,000	0	25,000
	Fuel	18,612	25,000	16,933	25,000	32,500	0	32,500
	Insurance/Telephone/Misc	6,705	8,500	3,907	6,018	6,698	0	6,698
	Street repaving reserve	150,000	150,000	150,000	150,000	150,000	0	150,000
	Vehicle reserve allocation	62,718	62,852	62,852	62,852	60,274	0	60,274
	Subtotal	595,933	697,044	510,420	650,306	713,158	0	713,158
External:								
	PNS transport fee	589,295	601,082	296,710	601,082	613,104	0	613,104
Frontage:								
	Street Paving	21,003	21,003	0	21,003	15,138	0	15,138
	Total	1,206,231	1,319,129	807,130	1,272,391	1,341,400	0	1,341,400

REF # 35

		STREET LIGHTING						
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET	
	Street lighting	4,652	4,500	2,879	4,500	4,500	0	4,500

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

PAGE 32

REF # 34

TRANSPORTATION SERVICES (continued)

ROAD TRANSPORTATION

Salary (Winter & Summer): 30% Operations Manager, 30% Site Supervisor, 30% of Wastewater collection staff, and 5% Director of Public Works

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. Total salt & sand is allocated 69% to Roads.

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 Collection.

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

Telephone: 50% of cell phone bills charged to Roads (12 phones x \$60 per month x 50% = \$4,320).

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.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

PAGE 33

REF # 36

		SEWAGE TREATMENT - CENTRAL COLCHESTER					
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Salaries	371,032	407,900	239,776	383,642	420,056	0	420,056
Benefits	74,586	82,577	44,430	71,088	86,706	0	86,706
Maintenance	240,320	233,000	90,696	212,458	278,000	0	278,000
Lab supplies/testing	60,951	56,000	46,465	69,697	76,000	0	76,000
Electricity	567,887	530,000	422,143	562,857	560,000	0	560,000
Telephone Total	4,025	7,000	2,735	4,689	6,000	0	6,000
Office supplies	5,211	5,000	1,058	1,587	5,000	0	5,000
Chemicals	110,664	83,500	81,079	121,618	113,000	0	113,000
Sludge disposal/trucking	427,242	360,000	215,141	368,813	442,800	0	442,800
Vehicles/gas	7,981	13,000	6,368	9,552	15,680	0	15,680
Training and development Total	2,402	12,500	2,106	3,159	12,500	0	12,500
Public education	-	2,500	365	548	2,000	0	2,000
Insurance	28,359	30,000	31,789	31,789	32,000	0	32,000
Miscellaneous	15,311	12,000	3,440	5,159	13,000	0	13,000
Consulting	-	35,000	0	0	25,000	0	25,000
Vehicle Reserve Allocation	10,915	11,172	11,172	11,172	10,973	0	10,973
Subtotal	1,926,886	1,881,149	1,198,763	1,857,828	2,098,715	0	2,098,715
Town of Truro	632,082	752,460	395,084	802,582	906,645	0	906,645
Other Recoveries	496,606	480,000	359,234	538,851	540,000	0	540,000
Subtotal	1,128,688	1,232,460	754,318	1,341,433	1,446,645	0	1,446,645
Total	798,198	648,689	444,445	516,395	652,070	0	652,070

		Last Year Actual 2020/21	FINANCING - INTEREST CHARGES				
01-40-0081-7040	Sewer Trunk Line Debt: I						
01-40-0081-7045	WWTF Debt(4) I	81,857	77,586	0	77,586	72,922	72,922
	Interest RSTP (III)						
	WWTF Debt (5) I	52,250	50,248	0	50,248	48,031	48,031
	Subtotal	134,107	127,834	0	127,834	120,953	0
01-00-0004-4920	Less: Town of Truro - WWTF (4) I	81,857	77,586	0	77,586	72,922	72,922
01-00-0004-4922	Town of Truro - WWTF (5) I	23,725	22,816	0	22,816	21,810	21,810
	Town of Truro RSTP (III) Interest						
	Town of Truro RSTP (III) Interest						
	Recoveries subtotal	105,582	100,402	0	100,402	94,732	0
	Financing - net	28,525	27,432	0	27,432	26,221	0
	Total	826,723	676,121	444,445	543,827	678,291	0

MUNICIPALITY OF THE COUNTY OF COLCHESTER
2022-2023 OPERATING BUDGET

April 2022

Page 34

REF # 37

SEWAGE TREATMENT-MARSHLAND DRIVE LIFT STATION/TRUNKLINE							
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Salaries	26,035	26,870	15,780	25,249	27,901	0	27,901
Benefits	5,992	6,805	3,675	5,881	7,145	0	7,145
Maintenance	20,699	25,700	18,320	27,480	90,000	0	90,000
Electricity	26,016	30,000	18,511	27,766	30,000	0	30,000
Telephone	-	0	0	0	0	0	0
Office Supplies	9	100	0	0	100	0	100
Public Education	-	500	0	0	500	0	500
Vehicle/Gas	527	2,450	1,313	1,969	2,550	0	2,550
Insurance	1,456	1,500	1,615	1,615	1,700	0	1,700
Transfer to vehicle reserve	2,309	2,312	2,312	2,312	2,287	0	2,287
Miscellaneous	-	3,700	0	0	2,200	0	2,200
		Subtotal					
	83,043	99,937	61,526	92,272	164,383	0	164,383
Less: Town of Truro recovery	26,593	39,975	14,802	39,862	71,014	0	65,753
	56,450	59,962	46,724	52,410	93,370	0	98,630
		Total					

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

Page 35

REF # 36

SEWAGE TREATMENT- CENTRAL COLCHESTER

Salaries: Salary allocation has been adjusted to reflect proper percentages. On a go-forward basis, the allocations will be: Wastewater Treatment Manager (73%), 4 Process Technicians (60%), 3 Plant Maintenance Workers (40%), Custodial Maintenance Worker (35%), 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, plus additional process staff.

Consulting Services: A budget of \$25,000 has been included for follow up work on the VFD (Variable Frequency Drive) program.

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, estimate for fiscal 22/23 is 43.2%

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 (3%) and Wastewater collection staff (.5%).

Maintenance: Refurbish one lift station screw

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

Page 36

REF # 38

	SEWAGE TREATMENT - LIFT STATIONS						2022-2023 TOTAL BUDGET
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	
Salaries	53,329	60,728	32,217	51,548	62,187	0	62,187
Benefits	11,931	13,562	7,213	11,541	14,240	0	14,240
Electricity	32,581	40,000	18,767	35,000	40,000	0	40,000
Maintenance	20,902	25,300	7,612	21,016	35,200	0	35,200
Lab tests/supplies	4,273	5,000	2,762	4,652	6,000	0	6,000
Insurance	4,695	4,700	5,309	5,309	5,300	0	5,300
Telephone	1,783	2,000	1,175	2,015	2,000	0	2,000
Safety clothing and equipment	1,200	1,500	67	500	1,200	0	1,200
Training and development	394	2,000	28	42	1,000	0	1,000
Travel	7	200	32	48	200	0	200
Vehicle/gas	8,478	11,000	5,313	7,970	11,500	0	11,500
Vehicle reserve allocation	17,449	17,492	17,492	17,492	17,272	0	17,272
Total	157,022	183,482	97,987	157,133	196,099	0	196,099

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 (5%), and 3 Plant Maintenance Workers (18%), one Plant Supervisor (15%) and Wastewater collection staff (.5%).

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

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

Page 37

REF # 39

	SEWAGE TREATMENT PLANT- BROOKFIELD						
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Salaries	53,210	56,729	31,481	50,370	58,638	0	58,638
Benefits	11,942	12,898	7,534	12,054	13,543	0	13,543
Maintenance	10,269	21,300	4,069	10,122	26,300	0	26,300
Lab testing/supplies	7,247	6,500	5,676	8,513	8,500	0	8,500
Sludge disposal/transport	13,004	11,000	7,358	11,240	12,000	0	12,000
Electricity	30,623	32,500	14,394	32,800	32,500	0	32,500
Telephone	4,274	4,161	2,578	4,419	4,400	0	4,400
Office supplies	17	200	0	0	200	0	200
Training and development	210	1,000	15	23	1,000	0	1,000
Consultants	-	10,000	0	0	27,500	0	27,500
Public education	-	0	0	0	0	0	0
Travel	271	300	134	201	300	0	300
Vehicle/gas	1,254	750	41	62	750	0	750
Vehicles/gas	413	500	58	87	200	0	200
Vehicle/gas	623	1,000	536	803	1,300	0	1,300
Insurance	573	600	635	635	635	0	635
Miscellaneous	1,200	1,700	67	101	1,300	0	1,300
Vehicle reserve allocation	3,568	3,547	3,547	3,547	3,498	0	3,498
Total	138,698	164,685	78,123	134,977	192,564	0	192,564

Salaries: Director of Public Works (1.5%), Wastewater Treatment Manager (5%), Wastewater Treatment Maintenance Supervisor (10%), 3 Plant Maintenance Workers (8%), Custodial Maintenance Worker (8%), 4 Process Technicians (10%), Wastewater collection staff (.5%).

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

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

Page 38

REF # 40

	SEWAGE TREATMENT PLANT- GREAT VILLAGE						
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Salaries	53,210	56,729	31,481	50,370	58,638	0	58,638
Benefits	11,942	12,898	7,534	12,054	13,543	0	13,543
Maintenance	5,821	15,700	4,722	10,070	15,700	0	15,700
Lab testing/Supplies	4,156	5,000	3,815	5,722	6,500	0	6,500
Sludge disposal/transport	9,505	7,500	4,175	6,465	7,600	0	7,600
Electricity	8,251	9,000	5,643	8,464	9,000	0	9,000
Telephone	4,172	4,200	2,449	4,199	4,200	0	4,200
Office supplies	17	200	0	0	200	0	200
Training and development	394	2,000	28	42	2,000	0	2,000
Consultants	-	0	0	0	27,500	0	27,500
Public education	-	1,000	0	0	1,000	0	1,000
Travel	622	500	558	837	1,000	0	1,000
Vehicles/gas	1,556	2,450	796	1,193	2,800	0	2,800
Insurance	1,239	1,300	1,346	1,346	1,350	0	1,350
Miscellaneous	722	1,000	34	51	800	0	800
Vehicle reserve allocation	3,568	3,547	3,547	3,547	3,498	0	3,498
Total	105,175	123,024	66,128	104,360	155,329	0	155,329

Salaries: Director of Public Works (1.5%), Wastewater Treatment Manager (5%), Wastewater Treatment Maintenance Supervisor (10%), 3 Plant Maintenance Workers (8%), Custodial Maintenance Worker (8%), 4 Process Technicians (10%), Wastewater collection staff (.5%).

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

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

Page 39

REF # 41

	SEWAGE TREATMENT PLANT - TATAMAGOUCHE						
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Salaries	51,189	53,651	30,373	48,597	55,196	0	55,196
Benefits	11,446	12,186	7,236	11,577	12,795	0	12,795
Maintenance	15,667	62,700	2,860	40,070	27,700	0	27,700
Lab testing/supplies	8,710	8,200	6,931	10,397	10,700	0	10,700
Sludge disposal/transport	47,906	46,500	27,748	41,826	44,400	0	44,400
Electricity	21,956	22,000	12,012	20,592	22,000	0	22,000
Telephone	3,687	3,400	2,371	4,064	4,000	0	4,000
Office supplies	17	200	0	0	200	0	200
Training and development	210	1,000	15	23	1,000	0	1,000
Public education	0	100	0	0	100	0	100
Travel	1,127	1,000	405	608	1,000	0	1,000
Vehicles/gas	1,484	3,500	659	989	3,950	0	3,950
Insurance	3,035	3,035	3,364	3,364	3,400	0	3,400
Miscellaneous	1,200	1,700	67	101	1,300	0	1,300
Vehicle reserve allocation	3,568	3,547	3,547	3,547	3,498	0	3,498
Total	171,202	222,719	97,588	185,755	191,239	0	191,239

Salaries: Director of Public Works (2.5%), Wastewater Treatment Manager (5%), Wastewater Treatment Maintenance Supervisor (10%), 3 Plant Maintenance Workers (8%), Custodial Maintenance Worker (8%), 4 Process Technicians (10%)

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

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

Page 40

REF #42

	SEWAGE TREATMENT PLANT - DEBERT						2022-2023 TOTAL BUDGET
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	
Salaries	53,210	56,729	31,481	50,370	58,638	0	58,638
Benefits	11,942	12,898	7,534	12,054	13,543	0	13,543
Maintenance	15,872	17,500	5,031	10,070	16,200	0	16,200
Lab testing/supplies	12,093	10,000	10,281	15,421	16,200	0	16,200
Sludge disposal/transport	17,277	17,500	12,176	18,467	18,600	0	18,600
Electricity	23,870	25,000	14,402	24,690	25,000	0	25,000
Telephone	8,889	10,000	5,276	9,045	10,000	0	10,000
Office supplies	17	200	0	0	200	0	200
Training and development	210	1,000	15	23	1,000	0	1,000
Public education	-	500	0	0	500	0	500
Travel	312	400	147	221	400	0	400
Vehicles/gas	1,586	3,250	585	879	3,300	0	3,300
Insurance	1,364	2,000	1,521	1,521	1,600	0	1,600
Miscellaneous	1,200	1,400	67	101	1,400	0	1,400
Consulting	-	0	0	0	0	0	0
Vehicle reserve allocation	3,568	3,547	3,547	3,547	3,498	0	3,498
Subtotal	151,410	161,924	92,063	146,409	170,079	0	170,079
Sewer Discharge recovery	44,656	48,000	20,475	40,950	40,000	0	40,000
Total	106,754	113,924	71,588	105,459	130,079	0	130,079

Salaries: Director of Public Works (1.5%), Wastewater Treatment Manager (5%), Wastewater Treatment Maintenance Supervisor (10%), 3 Plant Maintenance Workers (8%), Custodial Maintenance Worker (8%), 4 Process Technicians (10%), Wastewater collection staff (.5%).

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

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

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

Page 41

REF #43

	PUBLIC WORKS BUILDING						
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Maintenance	15,306	20,000	17,827	20,000	50,000	0	50,000
Heat & Lights	24,651	22,000	13,690	22,000	22,000	0	22,000
Cleaning services	25,112	24,500	21,195	24,500	25,725	0	25,725
Telephone/Internet	2,502	2,500	1,907	2,500	2,500	0	2,500
Office Supplies	1,238	1,500	537	1,500	1,500	0	1,500
Insurance	9,082	9,000	10,061	10,061	10,061	0	10,061
Miscellaneous	-	1,000	0	1,000	1,000	0	1,000
Vehicle Reserve Allocation	5,090	5,215	5,215	5,215	5,168	0	5,168
Shop Equipment/Tools	5,798	7,000	5,490	7,000	7,000	0	7,000
Subtotal	88,779	92,715	75,922	93,776	124,954	0	124,954
Less:							
Allocation to sewage collection	41,845	43,750	35,354	44,281	59,893	0	59,893
Total - Net	46,934	48,965	40,569	49,496	65,061	0	65,061

Telephones: For high speed internet connection and office phones.

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

Costs are split 50% with Sewage Collection

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

Page 42

SOLID WASTE :
REF # 44

REGIONAL BALEFILL FACILITY:

	RESIDUAL DISPOSAL						
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Salaries	584,426	721,168	373,197	596,635	762,528	0	762,528
Benefits	127,184	139,234	80,760	129,216	152,505	0	152,505
Electricity	88,048	90,000	46,649	90,000	90,000	0	90,000
Heating	30,169	40,000	3,564	35,346	52,000	0	52,000
Baler maintenance & operations	27,769	70,000	26,500	39,750	50,000	0	50,000
Operations maintenance	80,805	110,000	38,184	133,276	110,000	0	110,000
Turbine Maintenance	35,054	25,000	16,497	24,745	25,000	0	25,000
Baling wire	46,456	55,000	54,945	54,945	55,000	0	55,000
Sampling	44,094	70,000	46,226	69,339	70,000	0	70,000
Leachate disposal	1,692	10,000	717	1,075	7,500	0	7,500
C&D waste processing	92,387	80,000	0	86,000	95,000	0	95,000
Site maintenance	2,407	15,000	7,643	11,465	15,000	0	15,000
Insurance	91,267	91,000	103,715	103,715	105,000	0	105,000
Legal Services	45,705	20,000	2,199	3,299	20,000	0	20,000
Telephone	5,834	6,000	3,163	5,422	6,000	0	6,000
Vehicles/Equip. maintenance	151,256	130,000	131,049	196,573	160,000	0	160,000
Fuels	45,235	55,000	55,013	54,715	78,000	0	78,000
Truck lease/rentals	1,342	10,000	812	1,218	10,000	0	10,000
Office expenses	4,151	6,000	2,665	3,075	6,000	0	6,000
Safety clothing	10,918	12,000	5,541	8,394	12,000	0	12,000
Training and development	1,592	8,500	699	1,019	8,500	0	8,500
Chemicals	-	0	0	0	0	0	0
Miscellaneous	11,740	41,500	21,625	31,927	41,500	0	41,500
Waste disposal consulting	10,950	15,000	1,564	2,346	15,000	0	15,000
Equipment replacement reserve	127,140	120,000	56,832	122,500	120,000	0	120,000
Closure liability	165,675	62,500	0	62,500	120,000	0	120,000
Liner replacement reserve	211,900	200,000	94,720	189,440	200,000	0	200,000
Balefill capital reserve	127,140	120,000	56,832	122,500	120,000	0	120,000
Electricity-leachate treatment plant	10,502	12,000	6,695	10,043	12,000	0	12,000
Maintenance-leachate treatment plant	12,438	20,000	3,170	15,905	20,000	0	20,000
Subtotal	2,195,276	2,354,902	1,241,176	2,206,383	2,538,533	0	2,538,533

Tipping Fees	2,641,051	2,750,000	1,961,694	2,750,000	2,775,000	0	2,775,000
Scrap Metal Processing	33,514	95,000	80,408	80,408	90,000	0	90,000
Subtotal	2,674,565	2,845,000	2,042,102	2,830,408	2,865,000	0	2,865,000

Subtotal -Net	(479,289)	(490,098)	(800,926)	(624,025)	(326,467)	-	(326,467)
----------------------	------------------	------------------	------------------	------------------	------------------	----------	------------------

CLOSED SITES:

County Sites subtotal	26,170	27,000	124,448	137,000	30,000	-	30,000
-----------------------	--------	--------	---------	---------	--------	---	--------

(Profit)/Loss	Total	(453,119)	-463,098	-676,478	-487,025	-296,467	0	-296,467
----------------------	--------------	------------------	-----------------	-----------------	-----------------	-----------------	----------	-----------------

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

Page 43

SOLID WASTE :
REF #44

RESIDUAL DISPOSAL (continued)

Regional Balefill Facility-

Salaries: Director of Solid Waste, Manager of Balefill & Comost Operations and casual admin support clerk (shared with Compost), equipment mechanic, baler operator, scale house operator, 4 mobile equipment operators, 1 utility worker, 1 scale house/drop off operator, .8125 cleaner and 1 Solid Waste Grounds Maintenance Utility Worker).

Solid Waste Maintenance Supervisor is shared 75% with the Materials Recovery Facility and 5% with Compost Facility.

Baler Maintenance and Operation: Includes the cost of annual Baler maintenance.

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 and shingle 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 N95 safety masks. Also includes gloves, coveralls, workboots, hard hats, safety glasses, ear plugs, etc.

Waste Disposal Consulting: Ongoing investigations regarding LD#3 concerns and also any other engineer services that may be required on site. Consultant may be used with regards investigations into cell capping of old cells, as well as consultation about changes to the monitoring program.

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

Equipment Reserve: For 2022/23, estimate of 20,000 bales at \$6 per bale.

Closure Liability: For 2021/22, is based on PSAB closure liability calculation. This is a volume based calculation.

Liner Replacement Reserve: For 2022/23, estimate of 20,000 bales at \$10 per bale.

Balefill Capital Reserve: For 2022/23, estimate of 20,000 bales at \$6.00 per bale.

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

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

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

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

Page 44

SOLID WASTE :
REF # 45

		WASTE DIVERSION						
		Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Administrative Costs:								
	Salaries	241,401	242,416	151,256	239,825	250,920	0	250,920
	Benefits	49,113	48,483	30,116	48,185	50,184	0	50,184
	Administrative costs	11,549	11,500	7,632	10,695	13,400	0	13,400
	Miscellaneous	2,274	2,000	579	1,505	2,000	0	2,000
	Newspaper ads	1,486	1,500	0	350	1,500	0	1,500
	Training and development	1,614	6,500	1,734	2,601	6,500	0	6,500
	Education and promotion	32,274	30,000	7,608	34,000	34,000	0	34,000
	Travel/vehicle costs	7,551	13,000	7,575	11,877	16,350	0	16,350
	Transfer to Balefill Equip Reserve	5,000	5,000	5,000	5,000	5,000	0	5,000
	Special programs	-	0	0	0	0	0	0
	Capital out of revenue	47,880	50,000	0	55,000	55,000	0	55,000
	Subtotal	400,142	410,399	211,500	409,038	434,854	0	434,854
Shared Programs:								
	Household Hazardous Waste	104,640	112,000	75,999	100,037	122,189	0	122,189
	Subtotal	504,782	522,399	287,499	509,075	557,043	0	557,043
Shared Recoveries:								
	Estimated RRFB Credits-Region	-350,855	-275,000	38,199	-311,000	-250,000	0	-250,000
	Education Contract - RRFB	-43,663	-40,330	-4,421	-40,330	-40,330	0	-40,330
	Program Funding - RRFB	-14,429	-14,429	-32,464	-14,429	-14,429	0	-14,429
	Enforcement funding - RRFB	-33,461	-33,461	-5,004	-33,461	-33,461	0	-33,461
	MAP Funding - RRFB	-47,880	-60,000	-47,354	-60,000	-60,000	0	-60,000
	Other funding	-9,494	-10,000	-1,259	-1,888	-10,000	0	-10,000
	Recoveries - Truro and Stewiacke	0	-24,078	0	-8,840	-40,182	0	-40,182
	Subtotal	-499,782	-457,298	-52,303	-469,948	-448,402	0	-448,402
	Net shared after recoveries	5,000	65,101	235,196	39,127	108,641	0	108,641
Waste Reduction Non Shared								
	Non-shared programs subtotal	33,408	58,511	24,602	33,895	80,395	0	80,395
	Total	38,408	123,612	259,798	73,022	189,036	0	189,036

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

Page 45

SOLID WASTE :
REF # 45

WASTE DIVERSION

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

Administrative Shared:

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

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

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

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

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

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

Shared Recoveries:

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

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

Enforcement Program Funding-RRFB: \$100,383 received annually shared equally between East Hants & CJSMA \$33,461 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.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

Page 46

**SOLID WASTE :
REF # 46**

		COMPOSTING PROGRAM						
		Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Composting Program:								
	Salaries	167,565	176,045	106,447	170,315	182,321	0	182,321
	Benefits	42,833	35,209	23,268	37,229	36,464	0	36,464
	Electricity	15,592	25,000	7,568	17,500	25,000	0	25,000
	Maintenance	18,271	27,000	4,475	10,562	27,000	0	27,000
	Insurance/Admin expenses	123,399	128,500	134,254	136,070	138,500	0	138,500
	Other	14,030	16,500	4,781	9,688	16,500	0	16,500
	Training and development	675	3,000	690	1,035	3,000	0	3,000
	Vehicle/Equipment expense	96,301	90,000	21,949	64,544	97,500	0	97,500
	Waste disposal consulting	-	3,000	0	0	3,000	0	3,000
	Subtotal	478,666	504,254	303,432	446,943	529,285	0	529,285
Less: Recoveries								
	Tipping Fees	-189,286	-200,000	-137,602	-206,403	-200,000	0	-200,000
	Sales of compost/misc.	-5,604	-7,000	-11,516	-12,432	-9,500	0	-9,500
	Subtotal	-194,890	-207,000	-149,118	-218,835	-209,500	0	-209,500
	Subtotal -net	283,776	297,254	154,314	228,108	319,785	0	319,785
	InVessel Expansion- Interest	47,851	45,761	45,761	45,761	43,403	0	43,403
	Total	331,627	343,015	200,075	273,869	363,188	0	363,188

Composting Program:

Salaries: Manager of Balefill & Compost Operations and Admin support (shared with Balefill), Maintenance Supervisor (shared with Balefill & MRF), Grounds Maintenance (shared with Balefill, MRF and Waste Reduction), 2 Compost Operators and 1 Compost Utility Worker.

Maintenance: Ongoing maintenance to the compost plant required including buildings and stationary equipment (shredder, conveyors, blowers, etc).

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

Waste Disposal Consulting: Includes consulting on the pilot project to create an Agricultural Market for Nova Scotia Compost as well as any other consulting that arises related to the compost production or marketing.

Recoveries:

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

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

Page 47

**SOLID WASTE :
REF # 47**

	RECYCLING COLLECTION						
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Collection Contract	349,371	349,371	339,666	349,371	349,371	0	349,371

County wide recycling collection is borne by the general rate. The new contract with Royalm Environmental Inc. commenced November 1, 2018 and runs for 5 years until October 31, 2023.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

Page 48

SOLID WASTE (continued):
REF # 48

		MATERIALS RECOVERY FACILITY						
		OPERATIONAL RESULTS						
		Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Revenues								
	Market sales	508,517	1,000,000	942,087	1,413,132	1,320,000	0	1,320,000
	Residential tipping fees	492,937	726,498	450,729	676,095	980,295	0	980,295
	Deposit/Handling revenue	354,247	365,000	321,544	482,317	365,000	0	365,000
	Dairy stewardship program	45,113	47,000	31,000	46,500	47,000	0	47,000
	Subtotal	1,400,814	2,138,498	1,745,360	2,618,044	2,712,295	0	2,712,295
Expenses								
	Salaries	1,296,436	1,762,906	978,125	1,565,000	1,830,149	0	1,830,149
	Benefits	265,701	298,790	193,403	313,000	310,147	0	310,147
	Electricity	69,824	60,000	31,405	47,108	60,000	0	60,000
	Maintenance/Operations	145,193	130,000	97,304	145,956	130,000	0	130,000
	Safety Equipment	52,530	60,000	8,180	12,270	60,000	0	60,000
	Baling wire	-	52,000	27,493	54,986	52,000	0	52,000
	Insurance	35,292	30,000	39,058	39,058	30,000	0	30,000
	Legal Services	-	0	0	0	0	0	0
	Telephone	4,803	6,500	3,363	5,045	6,500	0	6,500
	Office supplies/other	20,464	15,000	1,293	1,940	15,000	0	15,000
	Training and development	843	10,000	350	525	10,000	0	10,000
	Travel and rentals	564	13,000	1,176	1,764	13,000	0	13,000
	Bad debt allowance	-	0	0	0	0	0	0
	Freight	29,674	100,000	8,982	13,473	80,000	0	80,000
	Commercial Material Purchase	2,765	500	2,390	3,585	500	0	500
	Commission Fee	-	0	0	0	0	0	0
	Vehicle Maintenance	4,026	0	15,098	22,647	0	0	0
	Fuel/Propane	15,818	20,000	9,205	13,808	26,000	0	26,000
	Internal Marketing Costs	-	0	0	0	0	0	0
	Transfer to capital reserve	75,000	75,000	75,000	75,000	75,000	0	75,000
	Subtotal	2,018,933	2,633,696	1,491,825	2,315,165	2,698,296	0	2,698,296
	Profit/(Loss)	(618,119)	(495,198)	253,535	302,879	13,999	0	13,999

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

Page 49

**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 \$145.00 per metric tonne, and processing is expected to be 6,071 tonnes, excluding Colchester. For commercial loads, the rates are variable, and revenue is estimated at \$63,000.

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

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

Expenses

Wages/Benefits: The collective agreement for the Materials Recovery Facility is in effect until June 30, 2023. Also included are the management staff (one at 75%).

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.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

Page 50

**HOSPITAL
REF #49**

		PUBLIC HEALTH FINANCING CHARGES						
		Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Colchester Regional #1 I		1,939	668	668	668	0	0	0
Colchester Regional #3 I		-	0	0	0	0	0	0
Colchester Regional #4 I		-	0	0	0	0	0	0
	Total	1,939	668	668	668	0	0	0

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

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

Page 51

ENVIRONMENTAL DEVELOPMENT SERVICES

REF # 50

		PLANNING					
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Planning Studies	14,404	60,000	8,402	38,000	120,000	0	120,000
Debert Projects	148,679	0	0	250	50,000	100,000	150,000
Total	163,083	60,000	8,402	38,250	170,000	100,000	270,000

Planning Studies: includes Community consultation for Community Wide Plan

Debert Archaeology:

The clearing of the land can be considered "improvement" to the land to prepare it for eventual sale, the cost of clearing the land can be expensed as a cost of sales at the time the land is actually sold. Expenses are deferred until property is sold.

ENVIRONMENTAL DEVELOPMENT SERVICES

REF # 51

		FUNDY DISCOVERY SITE					
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Operations:							
Salaries	27,235	38,261	34,229	34,229	36,915	0	36,915
Benefits	2,174	2,842	3,338	3,338	3,522	0	3,522
Summer staff expenses	-	-	83	83	-	0	0
Electricity	3,363	3,000	1,771	2,571	2,600	0	2,600
Maintenance	58,458	50,000	45,556	60,000	55,000	0	55,000
Telephone	3,697	3,800	2,590	3,885	3,000	0	3,000
Office Supplies	273	100	209	209	250	0	250
Promotion	-	-	-	-	5,000	0	5,000
Programs	-	-	-	-	3,000	0	3,000
Miscellaneous	3,217	750	287	287	500	0	500
Subtotal	98,417	98,753	88,063	104,602	109,787	0	109,787
Revenue:							
Fundy Discovery Site Grants	(14,500)	(17,000)	(14,500)	(14,500)	(17,000)	-	(17,000)
Net	83,917	81,753	73,563	90,102	92,787	-	92,787

Salaries: Salaries includes wages for a manager, two summer students and casual time 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.

Promotions: Promoting tidal bore, brochures and advertisements

Programs: Hosting events, entertainment fees, speakers, etc

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

Page 52

ENVIRONMENTAL DEVELOPMENT SERVICES (continued)

REF # 52

	ECONOMIC DEVELOPMENT						
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Salaries	99,917	157,196	63,651	90,220	150,351	0	150,351
Benefits	18,411	30,716	9,861	14,680	30,070	0	30,070
Office expense	1,399	2,000	441	661	2,000	0	2,000
Miscellaneous	1,587	800	301	451	800	0	800
Professional development	457	2,000	466	500	6,180	0	6,180
Conferences	0	3,000	260	260	3,000	0	3,000
Legal Services	0	0	0	0	5,000	0	5,000
Reports and Contracts	13,697	20,000	3,829	12,000	35,000	0	35,000
Travel	557	4,000	733	2,000	4,000	0	4,000
Hosting and Events	1,117	4,435	328	500	4,000	0	4,000
Regional Economic Development	42,900	64,350	32,175	32,175	79,350	0	79,350
Events Committee	12,500	81,250	0	0	95,000	0	95,000
Marketing - Regional Tourism	0	0	0	0	9,000	0	9,000
Advertising	13,901	15,000	10,533	20,240	26,450	0	26,450
Special Project - Internet	710,009	768,000	0	0	1,536,630	0	1,536,630
Sale of property	21,860	25,000	6,377	11,254	25,000	0	25,000
Total	938,312	1,177,747	128,955	184,941	2,011,831	0	2,011,831

Salaries: Salaries includes wages for a Economic Development Officer and Business Development Officer.

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

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/Business Development officer's travel to visit various businesses and organizations.

Additions/Deletions:

MUNICIPALITY OF THE COUNTY OF COLCHESTER
2022-2023 OPERATING BUDGET

April 2022

Page 53

ENVIRONMENTAL DEVELOPMENT SERVICES (continued)
REF # 53

	DEBERT PARK						
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Salaries	102,252	109,768	85,520	110,000	112,475	80,000	192,475
Benefits	20,221	20,856	16,182	20,900	21,370	5,700	27,070
Electricity	13,698	18,000	8,525	18,000	18,000	0	18,000
Maintenance - Debert	38,193	25,000	12,940	25,000	25,000	0	25,000
Maintenance - Airport	77,143	275,000	48,222	75,000	175,000	0	175,000
Maintenance - DNR Building	34,185	35,000	23,533	35,000	100,000	0	100,000
Maintenance - Admin Building	19,921	15,000	8,474	12,711	15,000	0	15,000
Maintenance - Incubator Mall	24,619	20,000	7,589	12,000	20,000	0	20,000
Insurance	36,778	30,000	41,789	41,789	42,000	0	42,000
Office expense/miscellaneous	9,077	8,100	7,370	8,100	8,100	0	8,100
Airport Management Fee	17,729	18,000	11,819	22,500	22,500	0	22,500
Airport Fuel	16,193	31,500	9,604	20,000	33,000	0	33,000
Transfer to Vehicle Reserve	15,352	15,327	15,327	15,327	15,167	0	15,167
Subtotal	425,361	621,551	296,894	416,327	607,612	85,700	693,312
Debert leases revenue	139,927	140,000	100,105	140,000	140,000	0	140,000
Jet fuel revenue	34,298	70,000	22,687	30,000	70,000	0	70,000
Subtotal	174,225	210,000	122,792	170,000	210,000	0	210,000
(Profit)/Loss	251,136	411,551	174,102	246,327	397,612	85,700	483,312

Debert Park:

Salaries: Utility manager - 15% to Debert Maintenance, 5% to Debert Airport.
Director of Public Works - 8%, One Utility worker - 100% to Debert Maintenance.
Wastewater collection staff - .5%, 1 Summer Student,
Summer Mowing Intern - 40% to Debert Park Maintenance, 60% to Debert Airport

Debert Park Maintenance: General park maintenance, includes \$7,500 for new gravel parking lot on Dieppe.

Debert Airport Maintenance: \$100K fir runway repairs ahead of airshow, **Addition:** \$20K to fund part of a Debert Manager

DNR Maintenance: Relates to Water Utility at 251 Lancaster. New generator required at \$50K, plus new roof and gutters on garage at \$15K.

Airport Management Fee: Annual contracted amount for management of the airport, Truro Flying Club.

Vehicle Reserve: contribution for cost of tractor (mowing) and truck (general maintenance duties).

Airport Fuel: Purchase of jet fuel

Debert Leases Revenue: Include rental income from various Debert spaces such as the incubator mall, water utility office, land, airport, etc.

ENVIRONMENTAL DEVELOPMENT SERVICES (continued)
REF # 54

	DEBERT AVIATION CENTRE						
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Heat & Lights	13,652	20,000	17,993	25,000	25,000	0	25,000
Insurance	10,149	15,000	21,901	21,901	22,000	0	22,000
Maintenance	12,454	30,000	4,688	15,000	47,000	0	47,000
Miscellaneous	3,584	10,000	3,101	5,000	5,000	0	5,000
Subtotal	39,839	75,000	47,683	66,901	99,000	0	99,000
Lease revenue	0	(41,000)	(12,573)	(38,500)	(90,000)	-	(90,000)
Subtotal	0	(41,000)	(12,573)	(38,500)	(90,000)	-	(90,000)
(Profit)/Loss	39,839	34,000	35,110	28,401	9,000	0	9,000

Miscellaneous: Includes water utility, snow removal, mowing and cleaning

Lease revenue: Rental income from renting space.
Budget assumes rental revenue for 1/3 of the year.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

Page 54

ENVIRONMENTAL DEVELOPMENT SERVICES (continued):

REF # 55

		TOURISM/MARKETING					
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Cliffs of Fundy	68,500	68,500	0	65,000	65,000	0	65,000
Tatamagouche Tourist Bureau	700	700	0	700	700		700
Stewiacke Tourism Committee	2,580	2,580	0	2,580	2,580	0	2,580
Total	71,780	71,780	0	68,280	68,280	0	68,280

The County provides grants to assist tourist bureau operations in Tatamagouche and Stewiacke area.

REF # 56

		BRANCH LIBRARY					
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Branch Library	34,407	32,350	12,518	34,804	36,400	0	36,400

Branch Library:

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

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

Page 55

RECREATION SERVICES

REF # 57

		RECREATION - PARKS , RINKS, POOLS						
		Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Parks:								
	Regional parks -salaries	116,052	147,743	116,602	175,663	167,386	11,606	167,386
	Regional parks -benefits	13,266	15,471	17,881	27,904	26,782	1,857	26,782
	Regional parks -capital equip.	10,452	12,000	8,967	8,967	8,000		8,000
	Nelson park -maintenance	35,436	30,000	15,579	24,000	28,000	0	28,000
	Nelson park -capital	37,274	15,000	0	5,000	12,000	0	12,000
	Stewiacke park -maintenance	27,044	20,000	19,174	24,000	28,000	0	28,000
	Stewiacke park -capital	30,922	15,000	4,478	15,000	20,000	0	20,000
	Broderick lane park -maintenance	29,961	25,000	27,682	33,000	28,000	0	28,000
	Broderick lane park -capital	0	10,000	3,128	3,128	15,000	0	15,000
	Municipal parks -capital	39,273	60,000	77,752	77,752	75,000	0	75,000
	Municipal parks -maintenance	118,620	90,000	61,812	100,800	100,000	0	100,000
	Provincial Funding	0	(10,000)	-	(5,000)	(10,000)	0	(10,000)
	Subtotal	458,300	430,214	353,055	490,214	484,705	13,463	498,168
Rinks:								
	West Colchester	68,897	69,200	81,560	81,560	115,600	0	115,600
	North Shore	83,601	84,685	83,999	83,999	87,170	0	87,170
	Don Henderson	163,791	52,995	59,596	59,596	60,284	0	60,284
	Emergency Deficit Funding	32,717	30,000	16,498	61,753	40,000	0	40,000
	Subtotal	349,006	236,880	241,653	286,908	303,054	0	303,054
Pools:								
	Scotia Pool	75,000	75,000	75,000	75,000	75,000	0	75,000
Recreation Reserves:								
	Transfer to the Comm. Parks Program	51,000	100,000	0	100,000	80,000	0	80,000
	Transfer to Trail Reserve	150,000	150,000	0	150,000	100,000	0	100,000
	Transfer to Arena Reserve	30,000	80,000	0	80,000	80,000	0	80,000
	Transfer to Vehicle Reserve	28,000	28,000	0	28,000	28,000	0	28,000
	Subtotal	259,000	358,000	0	358,000	288,000	0	288,000
Non-Profit Organizations:								
	Insurance	29,876	30,000	0	30,711	32,000	0	32,000
Civic Centre								
	Administration	600,000	600,000	450,000	600,000	600,000	0	600,000
	Interest	295,016	302,796	262,750	262,750	209,983	0	209,983
	Debenture recovery	(82,947)	(82,973)	(82,973)	(82,973)	(83,032)	0	(83,032)
	Non capital financing	14,739	0	32,934	35,000	0	0	0
	Subtotal	826,808	819,823	662,711	814,777	726,951	0	726,951
	Total	1,997,990	1,949,917	1,332,419	2,055,610	1,909,710	13,463	1,923,173

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

Page 56

RECREATION SERVICES
REF # 57

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, a 6 month term, as well as 2 students.

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

Nelson Park Capital: Parking lot area (upper and lower area), rest / bike station

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, snow removal.

Stewiacke Park Capital: signage, foot bridge replacement, kiosk out front.

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

Broderick Lane Capital: Paths around the facility, benches, viewing deck.

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 2022/23:

West Colchester - \$103,600 (capital) and \$12,000 (insurance)

North Shore - \$72,170 (capital) and \$15,000 (insurance)

Don Henderson (Brookfield) - \$45,284 (capital) and \$15,000 (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 2021/22, \$70,569 has been distributed for projects.

The reserve currently has a \$181,000 balance any funds not expensed in 2021/22 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 \$30,000 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:

Salary: Change 6 Month term maintenance worker to 9 months term

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

Page 57

RECREATION SERVICES

REF # 57

RECREATION - PARKS , RINKS, POOLS (continued)

Capital Projects for Rinks

West Colchester

2022

Puck board material for all interior walls	17,800
Glass	5,000
Floor scrubber	8,000
Water Jet Pack Pump	5,000
Speakers	7,800
Roof replacement	60,000
	<hr/>
	103,600
 Insurance	 12,000

North Shore

2022

Replace Heat Pumps	12,600
Replace Ammonia relief valves on refrideration plant	6,496
Glycol Cooling system	27,000
Arena Board Repair -puck boards	4,000
Install new sewer manhole access outside building	1,400
Replace electrical disconnect boxes	9,304
Repair Goal frames	875
Computer for office	1,095
Fitness pass upgrade	760
Booster for internet	780
Replace Tile floor in fitness room	1,160
Equalizer for sound system	550
Camera for facility for Streaming games	830
Replace circle for ice	5,320
	<hr/>
	72,170
 Insurance	 15,000

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2022

Page 58

RECREATION SERVICES

REF # 56

RECREATION - PARKS , RINKS, POOLS (continued)

Brookfield (Don Henderson)

2022

Run new electrical wire to pump c/w new disconnect	\$ 5,000
Office computer	\$ 2,500
Folding tables	\$ 4,500
Install security cameras	\$ 3,500
Back up submersible Pump	\$ 2,100
Three Exterior Doors (Seniors, and Day Care)	\$ 12,200
Thermographic Electrical Audit	\$ 3,500
Repair Shower floors in 4 dressing rooms	\$ 5,000
Clear coat the hockey ice floor	\$ 5,000
Compressor room code repairs	\$ 1,984

45,284

Insurance 15,000

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2022-2023 OPERATING BUDGET**

April 2022

Page 59

REF # 58

	TRANSFERS TO OTHER GOVERNMENTS						
	Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
1. School Board:	7,859,400	8,049,963	5,366,640	8,049,960	8,205,911	0	8,205,911
2. Police Protection:	4,986,001	5,266,397	3,943,622	5,240,667	5,835,535	0	5,835,535
3. Public Prosecution:	22,500	15,000	12,000	18,000	18,000	0	18,000
4. Corrections:	463,691	475,446	346,728	462,304	480,796	0	480,796
5. Library:	235,574	275,700	206,775	275,700	286,728	0	286,728
6. Housing Authority	131,906	138,733	0	138,000	144,282	0	144,282
7. Assessment Services	689,355	680,524	510,395	680,526	673,000	0	673,000
8. Truro Library	40,011	40,000	20,051	40,000	40,000	0	40,000
Total	14,428,438	14,941,763	10,406,211	14,905,157	15,684,252	0	15,684,252

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 2022/23 and the rate of \$0.3048 per \$1000.00 of that assessment.

2. **Police Protection**: Based on Department of Justice estimates, allowing a 8.5% increase. Colchester complement is 35 officers, plus 1 civilian for Criminal Records checking. This represents a figure net of \$90,000, 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 2021/22 actual costs as the with an allowance of 1.0% for potential increased costs.

5. **Colchester-East Hants District Library**: It is anticipated a 4% increase will occur from the 2022/23 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 reduced 1% from 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. Final capital payment was made in 2019-20. In addition the agreement requires operational costs be funded at a rate of 40% by the County.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2022-2023 OPERATING BUDGET**

April 2022

Page 60

REF # 59

		DEBT - PRINCIPAL PAYMENTS LESS RECOVERIES						
		Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
Wastewater:								
	WWTF Debt: (4) P Total	161,629	161,629	161,629	161,629	161,629	0	161,629
	WWTF Debt: (5) P Total	105,000	105,000	105,000	105,000	105,000	0	105,000
	Gross Debt	266,629	266,629	266,629	266,629	266,629	0	266,629
Less:								
01-00-0004-4922	Town of Truro-WWTF (5) P Town of Truro - WWTF 5	47,678	47,678	47,678	47,678	47,678		47,678
	Recoveries	47,678	47,678	47,678	47,678	47,678	0	47,678
	Wastewater debt - net	218,951	218,951	218,951	218,951	218,951	0	218,951
	Compost subtotal	107,500	107,500	107,500	107,500	107,500	0	107,500
	Civic Centre subtotal	1,042,104	1,012,872	1,088,942	1,088,942	1,008,315	0	1,008,315
	Debenture Debt total	1,368,555	1,339,323	1,415,393	1,415,393	1,334,766	0	1,334,766

Wastewater:

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

Civic Centre:

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

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2022-2023 OPERATING BUDGET**

April 2022

Page 61

REF # 60

Transfer to Operating Reserve	Special Operating Reserve
Transfer to Courthouse Reserve	Courthouse Reserve
Transfer to the RECC Capital Reserve	Transfer to the RECC Capital Reserve
Transfer to Fire Insurance Reserve	Fire Dept. Insurance
Transfer to North Shore Rink Reserve	North Shore Rink Reserve
Transfer to Municipal Infrastructure & Development Res.	Transfer to Municipal Infrastructure & Development Res.
Transfer to Capital Reserve	Transfer to Capital Reserve
Contingency Fund	Contingency Fund
Transfer to Major Flood Reserve	Major Flood Projects
	Total

TRANSFERS TO OWN RESERVES						
Last Year Actual 2020/21	2021-2022 BUDGET	YEAR TO DATE	2021-2022 PROJECTED	2022-2023 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2022-2023 TOTAL BUDGET
900,000	900,000		1,400,000	900,000	300,000	1,200,000
100,000	125,000		125,000	150,000	0	150,000
200,000	200,000		200,000	200,000	0	200,000
300,000	300,000		300,000	400,000	0	400,000
50,000	50,000		50,000	50,000	0	50,000
125,000	150,000		150,000	200,000	0	200,000
34,900	80,000		80,000	180,000	0	180,000
-	500,000		0	0	0	0
100,000	100,000		100,000	0	100,000	100,000
1,809,900	2,405,000	-	2,405,000	2,080,000	400,000	2,480,000

Operating Reserve:

Annual Council has transferred \$900,000 to the Operating Reserve Fund.
In the 2020/21 fiscal year Council agreed to transfer to the Operating fund \$900,000 from the Special Operating Reserve.
The estimated balance for the reserve in 2020/21 is \$5,573,792.

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 2020/21 is \$1,208,000.

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 \$118,765.

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 2021/22 budget reflects a \$200,000 contribution to the reserve. The Infrastructure & Development reserve currently has a projected balance of \$881,000.

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, 2021 the balance in the reserve is \$532,000.

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 proposed to have an allocation of \$100,000 annually for 2021/22 as part of additions and deletions.