

2023-2024 OPERATING BUDGET

REVENUE and EXPENDITURE SUMMARY

April 2022

Page 2

REVENUE

Assessable Property Tax:

Tax Levy:

	REF #	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
Residential	#1	21,078,066	21,133,000	21,133,000	23,521,377	0	23,521,377
Resource	#1	668,069	666,666	666,666	724,390	0	724,390
Commercial	#1	6,573,115	6,575,000	6,575,000	7,207,872	0	7,207,872
Forest Acreage	#1	160,640	158,798	158,798	158,397	0	158,397
Street Frontages	#2	15,138	0	15,138	0	0	0
Aliant	#3	125,000	116,587	116,587	115,000	0	115,000
N.S.P.C.	#4	21,000	21,805	21,805	21,000	0	21,000
HST Grant	#5	100,000	88,589	88,589	100,000	0	100,000
Deed Transfer Tax	#6	2,050,000	1,733,829	2,300,000	2,240,000	0	2,240,000
NET		30,791,028	30,494,274	31,075,583	34,088,036	0	34,088,036

Grants in Lieu:

Federal G.I.L.	#7	133,050	133,905	136,905	137,200	0	137,200
Provincial G.I.L.	#8	1,102,890	461,511	1,102,912	1,121,889	0	1,121,889
NET		1,235,940	595,416	1,239,817	1,259,089	0	1,259,089

Own Sources:

Tax Certificates	#9	48,000	28,925	43,387	48,000	0	48,000
Investments	#10	100,000	69,000	83,000	100,000	0	100,000
Interest on Taxes	#11	409,500	284,540	426,811	409,500	0	409,500
Miscellaneous	#12	395,500	180,678	413,167	413,000	0	413,000
NET		953,000	563,143	966,365	970,500	0	970,500

Government Transfers:

Equalization Grant	#13	294,415	147,208	294,416	294,415	0	294,415
Farm Acreage Grant	#14	270,155	270,115	270,115	290,088	0	290,088
911 Subscription Rev.	#15	12,075	11,938	12,075	12,000	0	12,000
Trans. Reserves	#16	1,536,833	467,904	100,000	1,536,630	250,000	1,786,630
NET		2,113,478	897,165	676,606	2,133,133	250,000	2,383,133

NET Revenue:	35,093,446	32,549,998	33,958,370	38,450,758	250,000	38,700,758
---------------------	-------------------	-------------------	-------------------	-------------------	----------------	-------------------

MUNICIPALITY OF COLCHESTER

2023-2024 OPERATING BUDGET

REVENUE and EXPENDITURE SUMMARY

April 2022

Page 3

EXPENSE

REF #	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
Government:						
Legislative	#17 695,339	377,886	591,871	688,689	0	688,689
Memberships	#18 34,000	27,135	32,185	38,000	0	38,000
Municipal grants	#19 260,000	198,895	202,245	260,000	0	260,000
Newsletter	#20 40,000	16,163	34,400	40,000	0	40,000
Election	#21 0	25,961	25,961	0	0	0
NET	1,029,339	646,040	886,662	1,026,689	0	1,026,689

Department Admin Costs:

General Administration	#22 1,676,479	1,034,297	2,913,599	1,846,727	49,200	1,895,927
------------------------	---------------	-----------	-----------	-----------	--------	-----------

Financial Services	#23 1,000,961	861,928	930,607	1,010,634	0	1,010,634
--------------------	---------------	---------	---------	-----------	---	-----------

Planning/Public Works/ Prop. Info.	#24 1,366,439	777,247	1,151,952	1,403,038	294,608	1,697,646
---------------------------------------	---------------	---------	-----------	-----------	---------	-----------

By-law Enforcement	#25 570,142	305,097	513,344	556,345	0	556,345
--------------------	-------------	---------	---------	---------	---	---------

Recreation Administration	#26 497,314	234,926	428,152	509,528	0	509,528
---------------------------	-------------	---------	---------	---------	---	---------

Facility Costs	#27 23,889	90,745	210,826	54,755	0	54,755
----------------	------------	--------	---------	--------	---	--------

Tax Exemption Bylaw	#28 360,005	343,761	343,761	368,005	0	368,005
---------------------	-------------	---------	---------	---------	---	---------

Other Fiscal Charges	#29 10,000	0	10,000	10,000	0	10,000
----------------------	------------	---	--------	--------	---	--------

Depreciation	150,000	0	101,000	150,000	0	150,000
--------------	---------	---	---------	---------	---	---------

NET	5,655,229	3,648,002	6,603,242	5,909,032	343,808	6,252,840
------------	------------------	------------------	------------------	------------------	----------------	------------------

Protective Services

Central Dispatch/EMO	#30 408,767	300,991	431,939	438,537	0	438,537
----------------------	-------------	---------	---------	---------	---	---------

Flood Advisory	#31 100,000	63,755	70,000	100,000	0	100,000
----------------	-------------	--------	--------	---------	---	---------

Major Flood Program	#32 0	-19,554	0	0	0	0
---------------------	-------	---------	---	---	---	---

Unightly Premises	#33 500	0	500	1,000	0	1,000
-------------------	---------	---	-----	-------	---	-------

Depreciation	70,000	0	29,000	70,000	0	70,000
--------------	--------	---	--------	--------	---	--------

NET	579,267	345,192	531,439	609,537	0	609,537
------------	----------------	----------------	----------------	----------------	----------	----------------

Transportation Services

Road Transportation	#34 1,341,400	1,175,976	1,303,315	1,448,084	33,428	1,481,512
---------------------	---------------	-----------	-----------	-----------	--------	-----------

Street Lighting	#35 4,500	3,139	5,000	5,500	0	5,500
-----------------	-----------	-------	-------	-------	---	-------

Depreciation	1,236,800	0	935,000	1,236,800	0	1,236,800
--------------	-----------	---	---------	-----------	---	-----------

NET	2,582,700	1,179,115	2,243,315	2,690,384	33,428	2,723,812
------------	------------------	------------------	------------------	------------------	---------------	------------------

MUNICIPALITY OF COLCHESTER

2023-2024 OPERATING BUDGET

REVENUE and EXPENDITURE SUMMARY

April 2022

Page 4

REF #	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET	
Environmental Health Services							
Sewage Treatment-Urban							
Central Colchester	#36	672,621	875,714	1,055,631	1,227,871	0	1,227,871
Marshland Drive	#37	98,630	49,758	92,605	70,896	0	70,896
NET		771,251	925,472	1,148,236	1,298,767	0	1,298,767
Sewage Treatment- Rural							
Sewage Treat.- Lift Stations							
Brookfield Sewage Treat. Plant	#38	196,099	135,171	196,264	298,711	0	298,711
Great Village Sewage Treatment Plant	#39	192,564	97,769	170,506	199,127	0	199,127
Tata. Sewage Treatment Plant	#40	155,329	81,140	149,032	145,609	0	145,609
Debert Sewage Treatment Plant	#41	191,239	106,270	178,972	218,461	0	218,461
Public Works Building	#42	130,079	93,869	136,212	161,333	0	161,333
	#43	65,977	50,382	63,163	61,930	0	61,930
Depreciation		2,225,400	0	2,600,000	2,640,000	0	2,640,000
NET		3,156,687	564,601	3,494,147	3,725,170	0	3,725,170
Solid Waste:							
Residual Disposal	#44	-296,467	-645,955	-314,691	75,647	0	75,647
Waste Diversion	#45	183,936	356,057	165,603	186,314	0	186,314
In vessel Composting	#46	363,188	208,594	321,093	404,853	0	404,853
Recycling Collection	#47	349,371	339,666	349,371	349,371	0	349,371
Materials Recovery Facility	#48	-13,999	-41,297	89,381	232,371	0	232,371
Depreciation		800,000	0	800,000	390,000	0	390,000
NET		1,386,029	217,065	1,410,758	1,638,555	0	1,638,555
Public Health Services	#49	668	668	668	0	0	0
Environmental Development Services							
Planning	#50	270,000	15,311	64,538	120,000	100,000	220,000
Palliser	#51	92,787	90,264	101,117	98,293	0	98,293
Economic Development	#52	2,011,831	171,415	352,744	2,059,643	50,000	2,109,643
Debert Park	#53	483,312	345,098	383,476	385,819	0	385,819
Debert Aviation Centre	#54	9,000	42,805	54,012	69,000	0	69,000
Tourism/Marketing	#55	71,780	0	68,280	68,280	50,000	118,280
Branch Library	#56	36,400	26,184	34,994	36,500	0	36,500
Depreciation		134,000	0	0	134,000	0	134,000
NET		3,109,110	691,076	1,059,161	2,971,534	200,000	3,171,534
Recreation Services							
Recreation: Parks, Rinks and Pool	#57	1,921,232	1,643,440	2,060,276	1,933,801	283,428	2,217,229
Depreciation		1,047,595	0	1,027,054	1,148,000	0	1,148,000
NET		2,968,827	1,643,440	3,087,330	3,081,801	283,428	3,365,229

MUNICIPALITY OF COLCHESTER

2023-2024 OPERATING BUDGET

REVENUE and EXPENDITURE SUMMARY

April 2022

Page 5

	REF #	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
Transfers, Capital and Financing:							
Transfers							
School Board	#58	8,205,911	5,470,608	8,205,912	8,776,459	0	8,776,459
Police Protection	#58	-90,000	-58,417	-87,626	-90,000	0	-90,000
Police	#58	5,890,472	4,440,874	5,921,165	6,246,257	0	6,246,257
Prosecution Service	#58	18,000	12,000	18,000	18,000	0	18,000
Corrections	#58	480,796	344,358	459,144	480,796	0	480,796
Library	#58	275,700	275,700	275,700	275,700	0	275,700
Housing Authority	#58	144,282	237,628	237,628	253,590	0	253,590
Assessment Services	#58	673,000	503,897	671,000	671,000	0	671,000
Truro Library	#58	40,000	26,991	40,487	40,000	0	40,000
	NET	15,638,161	11,253,639	15,741,410	16,671,802	0	16,671,802
Debt Principle Less Recoveries							
	#59	1,334,766	1,334,766	1,334,766	1,275,623	0	1,275,623
Transfer to Reserves							
	#60	2,480,000	0	1,905,000	2,610,000	100,000	2,710,000
	NET	3,814,766	1,334,766	3,239,766	3,885,623	100,000	3,985,623
Total Expenditure		40,692,034	22,449,075	39,446,136	43,508,894	960,665	44,469,559
Add Back of Depreciation		-5,663,795	0	-5,492,054	-5,768,800	0	-5,768,800
Surplus (Deficit)		65,207	10,100,923	4,289	710,664	1,210,665	-0

MUNICIPALITY OF COLCHESTER

2023-2024 OPERATING BUDGET

REVENUE and EXPENDITURE SUMMARY

April 2022

Page 1

	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
REVENUE						
Assessable Property Taxes	30,791,028	30,494,274	31,075,583	34,088,036	0	34,088,036
Grants in Lieu	1,235,940	595,416	1,239,817	1,259,089	0	1,259,089
Own Sources	953,000	563,143	966,365	970,500	0	970,500
Government Transfers	2,113,478	897,165	676,606	2,133,133	250,000	2,383,133
Total Revenue	35,093,446	32,549,998	33,958,370	38,450,758	250,000	38,700,758
EXPENSE						
Government	1,029,340	646,040	886,662	1,026,689	0	1,026,689
Dept. Admin. Costs	5,655,229	3,648,002	6,603,242	5,909,032	343,808	6,252,840
Protective Services	579,267	345,192	531,439	609,537	0	609,537
Transportation Services	2,582,700	1,179,115	2,243,315	2,690,384	33,428	2,723,812
Sewage Treatment-Urban	771,251	925,472	1,148,236	1,298,767	0	1,298,767
Sewage Treatment- Rural	3,156,687	564,601	3,494,147	3,725,170	0	3,725,170
Solid Waste	1,386,029	217,065	1,410,758	1,638,555	0	1,638,555
Public Health Services	668	668	668	0	0	0
Environmental Development Services	3,109,110	691,076	1,059,161	2,971,534	200,000	3,171,534
Recreation, Parks, Rinks	2,968,827	1,643,440	3,087,330	3,081,801	283,428	3,365,229
Transfers to other Govts.	15,638,161	11,253,639	15,741,410	16,671,802	0	16,671,802
Other Transfers	3,814,766	1,334,766	3,239,766	3,885,623	100,000	3,985,623
Total Expenses	40,692,035	22,449,075	39,446,136	43,508,894	960,665	44,469,559
Add Back of Depreciation	(5,663,795)	0	(5,492,054)	(5,768,800)	0	(5,768,800)
SURPLUS(DEFICIT)	65,206		4,289	710,664	-710,665	(0)
Transfer to Operating Reserve						
ADJUSTED SURPLUS(DEFICIT)			4,289			

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2022-2023 OPERATING BUDGET

April 2023

PAGE 6

REF # 1

ASSESSABLE PROPERTY TAX

2022-2023 (000's)		2022- 2024(000's)	INCREASE (000's)	% CHANGE
----------------------	--	----------------------	------------------	----------

Net Taxable Assessments:

Residential	2,388,869		2,665,780	276,911	11.59%
Resource	75,488		81,852	6,364	8.43%
Commercial	289,162		317,086	27,924	9.66%
Forest Acreage	160,640		158,397	-2,243	-1.40%
	2,914,159		3,223,115	308,956	10.60%

2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	Appeals	2023-2024 MAINTENANCE BUDGET
---------------------	--------------	------------------------	---------------------------------	---------	------------------------------------

Tax Levy:

Residential	21,078,066	21,134,106	21,133,000	23,592,153	-70,776	23,521,377
Resource	668,069	666,666	666,666	724,390	0	724,390
Commercial	6,573,115	6,575,061	6,575,000	7,229,561	-21,689	7,207,872
Forest Acreage	160,640	158,798	158,798	158,397	0	158,397
	28,479,890	28,534,631	28,533,464	31,704,501	-92,465	31,612,036

Tax Rate

	2022-2023 RATE		2023-2024 RATE	TAX LEVY	INCREASE/ DECREASE (in cents)	INCREASE/ DECREASE (%)
1. Maintenance Rate Inc./Dec.						
Residential	0.885		0.885	24,245,767	0.000	0.0000%
Commercial	2.280		2.280	7,366,269	0.000	0.0000%
				31,612,036		

Assessment Increase:

The increase in residential assessment of 11.59% is split: 8.48% for market re-assessment and 3.11% for new growth.

The increase in commercial assessment is 9.66%.

New Growth represents 1.5% of this change in assessment and 8.16% 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 333,652 acres are charged at 25 cents per acre (under 50,000) and 187,460 acres at 40 cents per acre (over 50,000).

Tax Rate versus Assessment:

On residential/resource, a one cent increase raises \$273,963 of property tax.

On commercial/business occupancy, a one cent increase raises \$31,613 of property tax.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2023-2024 OPERATING BUDGET

April 2023

PAGE 7

ASSESSABLE PROPERTY TAX (Con.)
REF # 2

			STREET FRONTAGES					
			Last Year Actual 2021/22	2022-2023 BUDGET	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
01-00-0001-4076	Street frontage	Huckleberry/Delorey	15,138	15,138	15,138	0		0
01-00-0001-4085	Street frontage	Raven/Junco	5,865			0		0
	Street frontages		21,003	15,138	15,138	0	0	0

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).

0

REF # 3

			ALIAN T					
			Last Year Actual 2020/21	2022-2023 BUDGET	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
01-00-0001-4405	Aliant	Based on Revenue (MT&T)	124,754	125,000	116,587	115,000		115,000
	Aliant		124,754	125,000	116,587	115,000	0	115,000

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	2022-2023 BUDGET	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
01-00-0001-4485	Nova Scotia Power	NS Power Corporation	21,436	21,000	21,805	21,000		21,000
	Nova Scotia Power		21,436	21,000	21,805	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
2023-2024 OPERATING BUDGET**

April 2023

PAGE 8

ASSESSABLE PROPERTY TAX (Continued)

REF # 5

			HST GRANT					
			Last Year Actual 2021/22	2022-2023 BUDGET	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
01-00-0001-4837	HST Grant	PNS - HST Offset Paymen	87,372	100,000	88,589	100,000		100,000
	HST Grant		87,372	100,000	88,589	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.

0

REF # 6

			DEED TRANSFER TAX					
			Last Year Actual 2021/22	2022-2023 BUDGET	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
01-00-0001-4415	Deed Transfer Ta Deed Transfer Tax		2,450,122	2,050,000	2,300,000	2,240,000		2,240,000
	Deed Transfer Tax		2,450,122	2,050,000	2,300,000	2,240,000	0	2,240,000

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

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2023-2024 OPERATING BUDGET

April 2023

PAGE 9

GRANTS IN LIEU

REF # 7

FEDERAL GRANT IN LIEU

	Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
01-00-0002-4455 Federal Grant in lieu Federal Government	122,546	125,000	125,930	128,930	129,000		129,000
01-00-0002-4456 Federal Grant in lieu CBC GIL	1,728	1,800	1,637	1,637	1,800		1,800
01-00-0002-4457 Federal Grant in lieu CPC GIL	6,221	6,250	6,338	6,338	6,400		6,400
Federal Grant in lieu	130,495	133,050	133,905	136,905	137,200	0	137,200
Total							

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.

0

REF # 8

PROVINCIAL GRANT IN LIEU

	Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
01-00-0002-4465 Provincial Grant In Lieu Province - Real Property	471,816	483,611	0	483,611	495,702		495,702
01-00-0002-4470 Provincial Grant In Lieu Province - Supported Institution	88,663	90,880	0	90,880	93,152		93,152
01-00-0002-4475 Provincial Grant In Lieu Province - Forest Land	65,282	65,300	0	65,300	65,300		65,300
01-00-0002-4460 Provincial Grant In Lieu Province - Fire protection	1,610	1,610		1,610	1,610		1,610
01-00-0002-4477 Wind Turbines Wind Turbines GIL	456,918	461,489	461,511	461,511	466,126		466,126
Total	1,084,289	1,102,890	461,511	1,102,912	1,121,889	0	1,121,889

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
Nuttby	\$334,770
Spiddle Hill	\$5,292
Total:	\$461,511

MUNICIPALITY OF THE COUNTY OF COLCHESTER
2023-2024 OPERATING BUDGET

April 2023

PAGE 10

OWN SOURCES
REF # 9

		TAX CERTIFICATE FEES					
	Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
01-00-0005-4615	46,500	48,000	28,925	43,387	48,000		48,000
	46,500	48,000	28,925	43,387	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.

0

REF # 10

		RETURN ON INVESTMENTS					
	Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
01-00-0006-4650	75,290	100,000	69,000	83,000	100,000		100,000
	75,290	100,000	69,000	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
2023-2024 OPERATING BUDGET

April 2023

PAGE 11

OWN SOURCES (continued)
REF # 11

INTEREST ON TAXES						
Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
392,489	409,500	284,540	426,811	409,500	0	409,500

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

0

REF # 12

MISCELLANEOUS						
Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
408,913	395,500	180,678	413,167	413,000	0	413,000

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

2023-2024 OPERATING BUDGET

April 2023

PAGE 12

GOVERNMENT TRANSFERS

REF # 13

			EQUALIZATION GRANT						
			Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
01-00-0008-4830	Equalization grant	PNS - Equalization Grant	588,830	294,415	147,208	294,416	294,415		294,415
	Equalization grant		588,830	294,415	147,208	294,416	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.

0

REF # 14

			FARM ACREAGE GRANT						
			Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
01-00-0008-4805	Farm Acreage Grant	Farm Acreage	256,778	270,155	270,115	270,115	290,088		290,088
	Farm acreage grant		256,778	270,155	270,115	270,115	290,088	0	290,088

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 7.7%. The estimated revenue is based on 79,692 acres @ \$3.65 per acre for fiscal 2023-2024.

REF # 15

			911 SUBSCRIPTION REVENUE						
			Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
01-00-0008-4840	911 Subscription revenue	PNS - 911 Cost Recovery	11,938	12,075	11,938	12,075	12,000		12,000
	911 Subscription revenue		11,938	12,075	11,938	12,075	12,000	0	12,000

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

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2023-2024 OPERATING BUDGET

April 2023

PAGE 13

GOVERNMENT TRANSFERS (continued)
REF # 16

TRANSFERS FROM RESERVES						
Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
534,274	1,536,833	467,904	100,000	1,536,630	250,000	1,786,630

0

From the Operating Reserve:

From Gas Tax Revenue:

Transfer of \$1,536,630 for Broadband internet expenditures in 23/24 fiscal.

Additions/Deletions:

Transfer from Gas Tax of \$250,000 for consulting work in Public Works Budget (offset expense on page 20).

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2023-2024 OPERATING BUDGET**

April 2023

PAGE 14

GOVERNMENT:
REF # 17

		LEGISLATIVE						
		Last Year Actual 2020/21	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
01-10-0011-5205	Mayor & Councillor's Salaries	534,975	588,541	337,342	534,975	588,541		588,541
01-10-0011-5210	Mayor & Council Benefits	16,620	14,098	10,681	16,020	14,098		14,098
01-10-0011-5575	Pension adjustment	-11,416						0
01-10-0011-5576	Sick Leave Adjustment	-100	7,650	594	891	7,650		7,650
01-10-0011-6005	Mayor Honorarium	3,402	0	2,129	3,194	0		0
01-10-0011-6010	Mayor T & D	0	0	0	0	0		0
01-10-0011-6012	Mayor Expenses	74	300	0	0	300		300
01-10-0011-6014	Dist 1 Councillor T & D	42	0	0	0	0		0
01-10-0011-6016	Dist 1 Councillor Expenses	321	1,200	579	869	1,200		1,200
01-10-0011-6018	Dist 2 Council. T & D	0	0	584	876	0		0
01-10-0011-6020	Dist 2 Council. Expenses	294	1,200	1,215	1,823	1,200		1,200
01-10-0011-6022	Dist 3 Council. T & D	0	0		0	0		0
01-10-0011-6024	Dist 3 Council. Expenses	269	0	152	228	0		0
01-10-0011-6026	Dist 4 Council. T & D	0	300			300		300
01-10-0011-6027	District 4 Councillor Expenses	42	1,200			1,200		1,200
01-10-0011-6028	Dist 4 Council. Expenses	0	0	0	0	0		0
01-10-0011-6030	Dist 5 Council. - T & D	0	0	164	246	0		0
01-10-0011-6032	Dist 5 Council. Expenses	374	0	0	0	0		0
01-10-0011-6034	Dist 6 Council. - T & D	733	1,200	230	345	1,200		1,200
01-10-0011-6036	Dist 6 Council. Expenses	0	0	0	0	0		0
01-10-0011-6038	Dist 7 Council. T & D	242	300	365	548	300		300
01-10-0011-6040	Dist 7 Council. Expenses	0	1,200	0	0	1,200		1,200
01-10-0011-6042	Dist 8 Council. T & D	255	300	1,467	2,201	300		300
01-10-0011-6044	Dist 8 Council. - Expenses	638	1,200	0	0	1,200		1,200
01-10-0011-6046	Dist 9 Council. - T & D	1,019	300	868	1,302	300		300
01-10-0011-6048	Dist 9 Council. - Expenses	0	1,200	0	0	1,200		1,200
01-10-0011-6050	Councillor's Honorarium	42	300	0	0	300		300
01-10-0011-6052	Dist 10 Council. - T & D		17,850			1,200		1,200
01-10-0011-6054	Dist 10 Council. - Expenses	9,550	10,000	4,650	6,975	10,000		10,000
01-10-0011-6056	Dist 11 Council. - T & D						0	0
01-10-0011-6058	Dist 11 Councillor Expenses	0	500	0	0	500		500
01-10-0011-6060	Benefits - Mayor & Council.	7,750	10,000	6,666	7,900	10,000		10,000
01-10-0011-6115	Flood Control Comm Members	0	0	0	0	0		0
01-10-0011-6140	Planning Adv Comm Members	7,750	500	6,666	7,900	10,500	0	10,500
01-10-0011-6155	Transportation & Mileage	962	1,000	302	453	1,000		1,000
01-10-0011-6160	School enhancement	962	1,000	302	453	1,000	0	1,000
01-10-0011-6170	Meals/Luncheons	12,073	12,000	1,781	2,672	12,000		12,000
01-10-0011-6300	Miscellaneous Expenses	5,951	12,000	1,149	2,000	12,000		12,000
01-10-0011-6351	Legislative- T & D	0	10,000	0	0	10,000		10,000
01-10-0011-6530	Organizational Review							
Total		592,824	695,339	377,886	591,871	688,689	0	688,689

Honorariums:

Councillor's honorariums are set in accordance with the Councillor Remuneration bylaw. For 2022/2023, the breakdown was as follows: Mayor: \$71,679; Deputy Mayor \$53,422, and Councillors \$46,344. For 2023/24, the budgeted amounts are Mayor \$76,002; Deputy Mayor \$57,765, and Councillors \$50,687.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2023-2024 OPERATING BUDGET

April 2023

PAGE 15

GOVERNMENT (continued)

REF # 18

		MEMBERSHIPS					
		Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	2023-2024 MAINTENANCE BUDGET
01-10-0011-6590	NSFM	23,186	25,000	18,890	23,185	28,000	28,000
01-10-0011-6595	FCM	7,964	9,000	8,245	9,000	10,000	10,000
Total		31,150	34,000	27,135	32,185	38,000	38,000

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

REF # 19

		MUNICIPAL GRANTS					
		Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	2023-2024 MAINTENANCE BUDGET
01-10-0011-6507	Economic development grant Grant-Economic development	8,000	60,000	6,700	10,050	60,000	60,000
01-10-0011-6505	Non-profit grant requests	167,459	200,000	192,195	192,195	200,000	200,000
Total		175,459	260,000	198,895	202,245	260,000	260,000

Economic Development Grants

The following Economic Development grants were approved for 2022/2023:

- Salvation Army (\$2,250),
- Truro Harness Horse Owners Association (\$2,000),
- Creamery Square Arts Society (\$10,000)
- Colchester Pickleball (\$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 2022/23 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 (\$2000), 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 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	2023-2024 MAINTENANCE BUDGET
01-10-0011-6180	Newsletter	31,059	40,000	16,163	34,400	40,000	40,000

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

REF # 21

		ELECTION					
		Last Year Actual 2020/21	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	2023-2024 MAINTENANCE BUDGET
	Election	-	0	0	0	0	0

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2023-2024 OPERATING BUDGET

April 2023

PAGE 16

DEPARTMENT ADMIN COSTS:
REF # 22

		GENERAL ADMINISTRATION						
		Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
Administration:								
01-10-0012-5205	Salaries	639,829	725,166	449,441	711,241	810,313	41,000	851,313
01-10-0012-5210	Admin. Employee Benefits	110,430	141,495	69,759	110,393	142,039	8,200	150,239
01-10-0012-6273	Fiona Insurance Claim	0	0	0	730,000			0
01-10-0012-6240	Legal Services	72,592	100,000	42,745	64,118	80,000		80,000
01-10-0012-6250	Insurance	43,004	25,000	65,195	30,000	35,000		0
01-10-0012-6260	Telephone	12,231	12,000	9,788	14,682	15,000		15,000
01-10-0012-6270	Office Supplies	17,084	17,000	10,136	15,204	18,000		18,000
01-10-0012-6272	Fiona				658,233			
01-10-0012-6290	Postage	19,270	23,000	9,022	13,533	20,000		20,000
01-10-0012-6299	Community Engagement	0	21,000	0	0	10,000		10,000
01-10-0012-6310	Newspaper Ads	6,991	8,000	11,685	17,528	12,000		12,000
01-10-0012-6320	Dues & Fees	2,340	3,000	0	2,000	2,000		2,000
01-10-0012-6350	Training & Development	0	0	921	1,000	1,000		1,000
01-10-0012-6351	Exec - T. & D. (DMCD)	1,122	3,000	1,988	2,982	3,500		3,500
01-10-0012-6352	Exec - Expenses (DMCD)	2,286	2,000	2,231	3,347	2,500		2,500
01-10-0012-6353	Admin - T. & D. (Dir. Corp)	234	2,000	561	842	2,000		2,000
01-10-0012-6354	Admin - Expenses (Dir. Corp)	111	3,000	1,190	1,785	3,000		3,000
01-10-0012-6345	Records Management	0	0	0	0	10,000		10,000
01-10-0012-6355	Wellness Initiative	12,511	15,000	6,187	9,281	15,000		15,000
01-10-0012-6360	Consultants	143,822	25,000	16,260	20,000	70,000		70,000
01-10-0012-6410	Collection Costs (Keltic)	0	5,000	0	0	5,000		5,000
01-10-0012-6701	Promotional Materials	912	4,000	458	2,000	5,449		5,449
01-10-0012-6750	Travel/Expenses	239	6,000	382	573	6,000		6,000
01-10-0012-7315	Bad Debts							
01-10-0012-7322	Scholarships	8,000	8,000	8,000	8,000	8,000		8,000
01-10-0012-6304	Boundary Review Survey		25,000	0	0	0		0
	Subtotal	1,093,008	1,173,661	705,949	2,416,740	1,275,801	49,200	1,290,001
Computer Systems:								
01-0016-5205	Salaries	192,472	206,843	119,417	200,620	230,646		230,646
01-0016-5210	Benefits	39,672	41,800	24,875	41,789	50,742		50,742
01-0016-6350	Training and Development	2,688	2,250	1,322	2,250	2,250		2,250
01-0016-6371	Infrastructure	60,824	52,050	28,965	40,000	78,650		78,650
01-0016-6373	Lease costs	88,018	116,532	55,086	100,000	105,338		105,338
01-0016-6375	Licensing and fees	108,511	76,343	92,828	105,000	96,050		96,050
01-0016-6380	Computer supplies	7,062	6,000	5,856	6,200	6,250		6,250
01-0016-6385	Maintenance	2,751						
01-0016-6750	Travel	576	1,000	0	1,000	1,000		1,000
	Subtotal	502,574	502,818	328,348	496,860	570,926	0	570,926
	Total	1,595,582	1,676,479	1,034,297	2,913,599	1,846,727	49,200	1,860,927

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 Economic Develop Officers.

Addition: Proposing a Facilities Manager be recruited (budget 6 months of salary)

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

2023-2024 OPERATING BUDGET

April 2023

PAGE 18

DEPARTMENT ADMIN COSTS (cont.)

REF # 23

		FINANCIAL SERVICES						
		Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
Finance:								
01-10-0014-5205	Salaries	248,912	254,240	148,824	250,915	268,288		268,288
01-10-0014-5210	Benefits	50,408	50,848	27,332	40,998	53,658		53,658
01-10-0014-6260	Telephone	649	650	443	665	1,250		1,250
01-10-0014-6270	Office expenses	10,276	10,000	5,388	10,000	11,000		11,000
01-10-0014-6350	Training and Development	578	1,500	1,037	1,037	1,500		1,500
01-10-0014-6351	Training and Development - Manager	1,743	3,000	3,468	3,468	3,500		3,500
01-10-0014-6352	Expenses - Manager		200	0	0	200		200
01-10-0014-6370	External audit fees	36,243	42,000	43,519	43,519	46,000		46,000
01-10-0014-6390	Software Support	33,733	36,000	29,395	35,395	37,500		37,500
	Subtotal	382,542	398,438	259,405	385,997	422,895	0	422,895
Tax Office:								
01-10-0018-5205	Salaries	80,504	85,811	85,811	49,597	81,933		81,933
01-10-0018-5210	Benefits	17,783	17,162	17,162	8,184	12,276		12,276
01-10-0018-6260	Telephone	3,467	3,750	3,750	2,975	4,463		4,463
01-10-0018-6270	Office expense	1,268	1,000	1,000	31	100		100
01-10-0018-6290	Postage	37,444	38,500	38,500	36,590	39,490		39,490
01-10-0018-6350	Training and Development		1,200	1,200	1,110	1,110		1,110
01-10-0018-6401	Tax billings	15,126	16,000	16,000	12,811	12,811		12,811
01-10-0018-6405	Tax sale costs	2,217	500	500	641	641		641
01-10-0018-6410	Collection costs		100	100	0	0		0
01-10-0018-6415	Tax exemptions	374,235	420,000	420,000	418,244	418,244		418,244
01-10-0018-6551	Foreign Exchange	- 73	0	-	-	0		0
01-10-0018-6552	Bank Fees	4,937	7,500	7,500	4,488	6,732		6,732
01-10-0018-6600	Reduced taxes - Debert Park	10,328	11,000	11,000	9,938	9,938		9,938
	Subtotal	547,238	602,523	602,523	544,610	587,739	0	587,739
	Total	929,780	1,000,961	861,928	930,607	1,010,634	0	1,010,634

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 23/24 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
2023-2024 OPERATING BUDGET**

April 2023

PAGE 20

DEPARTMENT ADMIN COSTS (cont.)
REF # 24

		PLANNING, PUBLIC WORKS, PROPERTY INFORMATION						
		Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
Planning:								
01-10-0061-5205	Salaries	347,299	453,546	226,885	379,313	471,622		471,622
01-10-0061-5207	Term employee		0			10,000		10,000
01-10-0061-5210	Benefits	59,032	87,377	41,258	61,887	94,324		94,324
01-10-0061-6240	Legal services	12,042	12,000	8,599	12,000	12,000		12,000
01-10-0061-6260	Telephone	9,188	11,000	7,336	11,004	11,000		11,000
01-10-0061-6270	Office expense	3,692	3,500	790	1,184	3,000		3,000
01-10-0061-6300	Miscellaneous	3,362	3,000	2,028	3,042	8,500		8,500
01-10-0061-6310	Advertisements	3,409	3,500	5,266	7,899	3,500		3,500
01-10-0061-6350	Training & development	5,245	3,000	8,518	12,777	16,000		16,000
01-10-0061-6351	Training & development - Director		1,500			2,000		2,000
01-10-0061-6352	Travel - Director		2,000			2,500		2,500
01-10-0061-6750	Travel	629	2,000	279	419	2,000		2,000
01-10-0061-6755	Mapping	1,201	7,000	1,914	2,870	7,000		7,000
	Subtotal	445,100	589,423	302,872	492,395	643,446	0	643,446
Public Works:								
01-10-0015-5205	Salaries	331,355	324,684	261,430	324,684	337,838	38,126	375,964
01-10-0015-5210	Benefits	57,375	55,196	35,179	58,443	60,811	6,481	67,292
01-10-0015-6240	Legal Services	8,839	15,000	9,023	13,534	15,000		15,000
01-10-0015-6260	Telephone	5,297	5,340	4,527	5,755	6,700		6,700
01-10-0015-6270	Office supplies	2,164	2,000	380	536	2,000		2,000
01-10-0015-6295	Safety Supplies	154	1,000		200	1,000		1,000
01-10-0015-6300	Miscellaneous	1,907	3,000	938	1,406	3,000		3,000
01-10-0015-6305	Lower Truro water	938	22,000	3,622	4,500	2,000	0	2,000
01-10-0015-6320	Memberships and dues	2,539	3,223	2,986	3,300	3,000		3,000
01-10-0015-6350	Training & development	975	9,000	217	2,000	9,000		9,000
01-10-0015-6351	Training & development engineers	777	6,500	5,574	6,500	6,000		6,000
01-10-0015-6353	Training & development director	336	5,325	1,445	3,000	5,000		5,000
01-10-0015-6360	Consultant's fees		20,000		0		250,000	250,000
01-10-0015-6380	Map expense/Computer costs	3,732	13,500	10,175	10,000	12,000		12,000
01-10-0015-6400	Storm water management		15,000		0	15,000		15,000
01-10-0015-6750	Travel	801	2,500	1,371	1,879	2,500		2,500
01-10-0015-6755	Mapping							
01-10-0015-6770	Flood Committee	44	1,000		500	500		500
01-10-0015-6771	Public Meetings	-	1,000	228	500	1,000		1,000
	Subtotal	417,232	505,268	337,095	436,738	482,349	294,608	776,957
Property Info:								
01-10-0019-5205	Salaries	86,552	183,606	109,305	166,321	186,898		186,898
01-10-0019-5207	Salaries		0					0
01-10-0019-5210	Benefits	25,102	36,721	20,461	28,234	37,380		37,380
01-10-0019-6260	Telephone	1,600	1,850	1,882	2,823			0
01-10-0019-6270	Office expense	3,248	2,150	1,326	1,989	2,600		2,600
01-10-0019-6280	Photocopier expense	1,263	2,400	566	1,133	2,400		2,400
01-10-0019-6300	Miscellaneous	41.71	500	402	603			0
01-10-0019-6350	Training & development staff	209	1,600		350	3,200		3,200
01-10-0019-6351	Training & development manager		1,600	131	131	1,600		1,600
01-10-0019-6352	Manager expenses		500					0
01-10-0019-6380	Computer expense		7,340	236	235	9,300		9,300
01-10-0019-6750	Travel	380	1,500					0
01-10-0019-6756	Geographical info system	19,247	31,981	2,971	21,000	33,865		33,865
	Subtotal	137,642	271,748	137,280	222,819	277,243	0	277,243
	Total	999,974	1,366,439	777,247	1,151,952	1,403,038	294,608	1,697,646

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2023-2024 OPERATING BUDGET

April 2023

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%), Cad Tech (50% projects, 50% Office), GIS Tech (100% Office) Office Coordinator (100%). Approximately 50% of Project Engineers salaries to be charged to specific projects.

Additions: 1 year admin term to help with workload, Range 2 Step 2 \$50,835 plus 17% benefits \$59,477

Major capacity studies for each community along with doubling of sewer connection requests is creating additional admin work

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 1 person to attend CNAM, \$4,000 for 2 people to attend CAD/GIS Training, \$1,000 for asset management courses, \$1000 for communications courses, \$500 misc - Total \$9,000

T&D - Engineer (2): ACWWA (\$2,000 x2), Attend MPWANS (\$750x2), \$250x2 for ENG NS AGM - Total \$6,000.

T&D - Director PW: Attend ACWWA (2,000), MPWANS (\$750), CWWA Window on Ottawa (\$2,000), \$250 misc - Total \$5,000.

Telephone:

Monthly Eastlink \$195, Monthly Bell Aliant \$138, \$60x3 for cell phones, new phone for engineer \$500=\$6,700

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

higher in 2022 due to boil water ads, parking lot paving (\$20K) budgeted in 2022/23 will not proceed

Consultant's Fees: \$50K for Assistance with updating of County design standards, \$200K for proposed capacity studies for various communities

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

Memberships and Due to Include: \$175 Road Builders, \$453 AWWA, \$305x3 Engineers NS, \$180 CET, \$736 TAC, \$647 CWWA, CNAM \$280, and \$200 for MPWANS, for a Total of \$3,000.

Computer Supplies to Include: Adobe \$300 each x3, or \$900, Fleet Harmony \$900, Autocad \$2,339 (2 licenses),

Global Mapper Annual Fee \$500, ESRI/Arcmap \$1000, Topcon \$575, Annual plotter Maint \$2,700,

Field Collector App 2x =\$1,450, misc maint \$1700: \$Total =\$12,064 + \$27,000 for new GPS Unit (current unit 8 years old)

Storm water Management: For development of a Stormwater Master Plan not used in fiscal 22/23

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

2023-2024 OPERATING BUDGET

April 2023

PAGE 22

DEPARTMENT ADMIN COSTS (cont.)

REF # 25

	Last Year Actual 2021/22	BY-LAW ENFORCEMENT					ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
		2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET			
Building/Fire Inspection:								
Subtotal	221,244	356,470	170,839	304,323	340,270	0	340,270	
Development Office:								
Subtotal	149,356	94,672	57,651	94,847	97,575	0	97,575	
Dog Control:								
Subtotal	120,106	129,000	82,116	123,174	127,500	0	127,500	
Less:								
Subtotal	(9,133)	-10,000	-5,509	-9,000	-9,000	0	-9,000	
Total	481,573	570,142	305,097	513,344	556,345	0	556,345	

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2023-2024 OPERATING BUDGET

April 2023

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 Level 1 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 \$75,000.

Development Office

Salaries: Development Officer

Mapping: To cover continuing mapping costs.

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
2023-2024 OPERATING BUDGET

April 2023

PAGE 24

DEPARTMENT ADMIN. COSTS (cont.)
REF # 26

		RECREATION SERVICES						
		Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
Expenses:								
01-70-0070-5205	Salaries	273,387	280,799	178,032	280,401	348,530		348,530
01-70-0070-5207	Part-time salaries	27,496	70,444		35,000	15,950		15,950
01-70-0070-5210	Benefits	56,275	59,378	35,527	53,291	73,700		73,700
01-70-0070-6260	Telephone	8,126	6,500	5,790	8,685	7,000		7,000
01-70-0070-6270	Office supplies	5,233	7,000	2,557	3,836	5,000		5,000
01-70-0070-6285	Art Purchase Program	-	6,000	2,221	2,221	3,500		3,500
01-70-0070-6300	Misc Expenses	1,483		521	782	500		500
01-70-0070-6310	Advertising	3,436	4,000	4,061	4,061	5,000		5,000
01-70-0070-6320	Membership Fees	1,376	5,000	569	2,854	4,000		4,000
01-70-0070-6350	Training and development	1,882	4,000	3,126	3,600	4,000		4,000
01-70-0070-6750	Travel	2,839	5,000	1,854	3,500	5,000		5,000
01-70-0070-7190	Magazines and Miscellaneous	138	200	0	0	200		200
01-70-0070-7195	Education and Promotions	10,298	12,000	10,046	13,841	14,000		14,000
01-70-0070-7205	Volunteer Reception	482	2,000			2,000		2,000
01-70-0070-7207	Mayor's Challenge	4,807	4,000	2,400	2,400	4,000		4,000
01-70-0070-7208	Cobequid Trail Run	6,611	14,000	8,836	11,538	14,000		14,000
01-70-0070-7209	4 on 4 hockey	10,493	11,000	560	8,000	11,000		11,000
01-70-0070-7210	Recreation Workshops	60	2,000	0	200	1,500		1,500
01-70-0070-7211	Women Learn to Play	6,509	6,400	0	3,000	6,400		6,400
01-70-0070-7212	Afterschool program	36,197	35,000	34,805	52,208	34,805		34,805
01-70-0070-7213	Spokebenders	-	700	0		700		700
01-70-0070-7214	Fun Run	-	0	0		0		0
01-70-0070-7215	Active Communities Program	1,645	14,000	1,856	10,000	18,000		18,000
01-70-0070-7216	Summer Day Camps	48,151	50,000	54,648	54,648	54,000		54,000
01-70-0070-7217	Active Transportation	6,799	13,000	503	8,000	13,000		13,000
01-70-0070-7218	Senior Fitness	1,841	2,000	1,215	1,822	2,000		2,000
01-70-0070-7219	Step into Spring	1,200	1,000	1,321	1,321	1,500		1,500
01-70-0070-7222	Bike Week	780	2,000	1,967	1,967	2,000		2,000
01-70-0070-7223	Other community activities	-	10,000	102	5,153	10,000	0	10,000
01-70-0070-7224	Learn to Skate		4,000			4,000		4,000
01-70-0070-7226	Multi sport	8,728	20,000	1,397	12,000	20,000		20,000
01-70-0070-7227	After the Bell		0	0	0	0		0
01-70-0070-7229	Before & After Tatamagouche	1,544	24,000	0				0
	Subtotal	527,817	675,421	353,917	584,329	685,285	0	685,285
Revenues:								
01-00-0004-4790	Provincial Funding	-52,484	-52,600	-26,211	-56,811	-65,000		-65,000
01-00-0005-5002	Community Events	-4,805	-14,000	-9,063	-9,063	-13,000		-13,000
01-00-0005-5004	4 on 4 Hockey	-8,995	-9,000	-2,915	-6,730	-8,000		-8,000
01-00-0005-5008	Women Learn 2 Play	-2,000	-2,500	-920	-1,400	-2,500		-2,500
01-00-0005-5010	Afterschool Program	-36,197	-32,607	-32,607	-32,607	-32,607		-32,607
01-00-0005-5015	Spokebenders	0	0	0				0
01-00-0005-5020	Fun Runs	0	0	-35	-35	-100		-100
01-00-0005-5025	Summer Day Camps	-20,422	-25,000	-29,043	-29,043	-30,000		-30,000
01-00-0005-5029	Senior Fitness	-350	-600	-86	-300	-200		-200
01-00-0005-5031	Step into spring	-355	-600	-205	-308	-350		-350
01-00-0005-5033	Bike Week	0	0	0	0	0		0
01-00-0005-5035	Active Communities	-491	-1,200	-3,252	-3,618	-3,000		-3,000
01-00-0005-5037	Before & After Tatamagouche	-8,728	-20,000					0
01-00-0005-5226	Multisport	-1,544	-20,000	-14,655	-16,263	-21,000		-21,000
01-00-0005-5227	After the Bell		0	0	0	0	0	0
	Subtotal	-136,372	-178,107	-118,991	-156,177	-175,757	0	-175,757
	Total	391,446	497,314	234,926	428,152	509,528	0	509,528

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 0

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

Part-time Salaries: Summer Intern (coordinators), 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 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 and annual curling event.

Active Communities Program: The Adult/Senior fitness program takes place in Brookfield, Stewiacke, Tatamagouche. We have been working with a group in Tatmagouche 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 one piece for 2023.

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

2023-2024 OPERATING BUDGET

April 2023

PAGE 26

DEPARTMENT ADMIN. COSTS (cont.)

REF # 27

		FACILITY COSTS						
		Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
Courthouse:								
01-10-0026-5205	Salaries	87,685	92,181	55,381	87,640	100,347		100,347
01-10-0026-5210	Benefits	20,156	19,358	12,610	19,955	19,358		19,358
01-10-0026-6215	Electricity	28,077	30,000	15,877	30,000	40,000		40,000
01-10-26-6216	Furnace oil	41,596	45,000	10,190	82,000	40,000		40,000
01-10-26-6220	Maintenance and supplies	70,756	60,000	57,557	86,336	75,000		75,000
01-10-26-6250	Insurance	6,740	8,000	7,600	7,600	10,200		10,200
01-10-26-6260	Telephone	752	1,000	628	942	1,000		1,000
	Subtotal	255,762	255,889	159,843	314,473	285,905	0	285,905
01-00-0005-4535	PNS Rental	-97,004	-232,000	-69,098	-103,647	-231,150		-231,150
	PNS Rental	-97,004	-232,000	-69,098	-103,647	-231,150	0	-231,150
	Total	158,758	23,889	90,745	210,826	54,755	0	54,755

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 \$231,150 per year.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2023-2024 OPERATING BUDGET

April 2023

PAGE 27

DEPARTMENT ADMIN. COSTS (cont.)

REF # 28

			TAX EXEMPTION- BYLAW						
			Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
01-10-0018-6702	Non-Profit	Reduced Taxes	353,633	220,000	208,493	208,493	225,000		225,000
	Water Utilities	Reduced Taxes	0	28,005	28,005	28,005	28,005		28,005
	Registered Charities	Reduced Taxes	0	112,000	107,263	107,263	115,000		115,000
		Total	353,633	360,005	343,761	343,761	368,005	0	368,005

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.

0

REF # 29

			OTHER FISCAL CHARGES						
			Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
01-10-0012-7315	Uncollectible Taxes		20,352	10,000	0	10,000	10,000		10,000
		Total	20,352	10,000	0	10,000	10,000	0	10,000

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.

2023-2024 OPERATING BUDGET

April 2023

PAGE 28

REF # 30

		CENTRAL DISPATCH/EMERGENCY MANAGEMENT						
		Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
Central Dispatch:								
01-20-0020-6306	Answering Service	103,958	100,404	61,422	105,296	105,000		105,000
01-20-0020-6260	Telephone	4,724	5,000	2,924	5,012	5,100		5,100
01-20-0020-6215	Electricity	1,445	1,800	640	1,600	1,600		1,600
	Subtotal	110,126	107,204	64,986	111,908	111,700	0	111,700
Other Costs:								
01-20-0020-6765	Colchester Search and Rescue	56,000	56,000	56,000	56,000	56,000		56,000
01-20-0020-6699	Oth. Fire Protection	26,590	30,000	48,516	72,774	52,000		52,000
01-20-0020-6725	Operating Grant - Vol Fire Depts	32,448	33,000	27,499	33,000	28,000		28,000
01-20-0020-6752	Special Hazards Response Unit	34,844	48,000	33,010	49,515	58,000		58,000
01-20-0020-6758	Notification subscription	18,845	21,000	15,193	21,000	18,000		18,000
01-20-0020-6706	EMO	70,483	79,000	36,052	54,079	87,326		87,326
01-20-0020-6707	EMO (Non-Shared)	2,495	2,500	573	1,500	6,000		6,000
	Subtotal	241,705	269,500	216,844	287,867	305,326	0	305,326
01-00-0005-4905	EMO Cost sharing	-38,765	-43,450	-17,501	-29,743	-48,029		-48,029
	EMO cost sharing recovery							
	Subtotal -Net	202,940	226,050	199,343	258,124	257,297	0	257,297
Protective services:								
01-20-0020-5205	Salaries	24,050	34,548	14,479	25,252	25,181		25,181
01-20-0020-5210	Employee Benefits	4,882	5,015	3,063	6,000	5,540	0	5,540
01-20-0020-6220	Maintenance	20,542	25,000		29,189	30,000		30,000
01-20-0020-6250	Insurance	195	250		223	320		320
01-20-0020-6270	Office Supplies/Misc	1,078	2,400	0	231	2,400		2,400
01-20-0020-6300	Radio Signal repairs	1,225	3,600	19,098		3,600		3,600
01-20-0020-6350	Training & Development	2,035	3,500	0	675	1,500		1,500
01-20-0020-6750	Travel Expenses	439	1,200	22	337	1,000		1,000
	Subtotal	54,446	75,513	36,662	61,907	69,540	0	69,540
	Total	367,512	408,767	300,991	431,939	438,537	0	438,537

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 \$105,000. 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 2022/2023, the annual grant is 56,000. 0

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

Operating Grants: Operating Grants paid in 2022/23 were: Economy Fire \$8,949 and Five Islands Fire \$18,549

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 SHRUs 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

2023-2024 OPERATING BUDGET

April 2023

PAGE 30

PROTECTIVE SERVICES (continued):

REF # 31

		FLOOD ADVISORY PROGRAM						
		Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
Flood Advisory Program		36,685	100,000	63,755	70,000	100,000	0	100,000

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

0

REF # 32

Expenses:

Revenues:

		MAJOR FLOOD PROGRAM						
		Last Year Actual 2020/21	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
Subtotal		28,945	146,684	0	20,000	152,234	0	152,234
Subtotal		(29,672)	-146,684	(19,554)	(20,000)	(152,234)	-	(152,234)
Net		727	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	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
Unsightly premises		0	500	0	500	1,000	0	1,000

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

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2023-2024 OPERATING BUDGET**

April 2023

PAGE 31

**REF # 34
TRANSPORTATION SERVICES**

		ROAD TRANSPORTATION						
		Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
Internal:								
01-30-0032-5205	Salaries (summer and winter)	212,883	222,556	185,427	222,556	261,873	27,857	289,730
01-30-0032-5210	Benefits (summer and winter)	47,966	51,130	37,473	43,779	52,375	5,571	57,946
01-30-0032-6220	Maintenance	46,213	90,000	37,891	45,000	112,000		112,000
01-30-0032-6221	Summer Mowing Program		10,000	20,199				0
01-30-0032-6229	Salt and Sand	55,588	50,000		50,000	50,000		50,000
01-30-0032-6245	Dust Control	9117.85	15,000	11,415	11,415	17,000		17,000
01-30-0032-6250	Insurance	1,018	1,018	762	762	1,300		1,300
01-30-0032-6260	Telephone	3,944	4,680	2,615	4,400	6,600		6,600
01-30-0032-6300	Misc.	-	0	45	67	500		500
01-30-0032-6750	Travel	980	1,000	272	500	1,000		1,000
01-30-0032-7645	Vehicle Maintenance (Winter)	20,071	25,000	33,561	45,000	37,000		37,000
01-30-0032-7650	Fuel	34,437	32,500	14,118	32,500	32,500		32,500
01-95-0032-9002	Street repaving reserve	150,000	150,000	150,000	150,000	150,000		150,000
	Vehicle reserve allocation	62,852	60,274	60,274	60,274	91,574		91,574
	Subtotal	645,069	713,158	554,052	666,253	813,722	33428.4	847,150
External:								
01-30-0032-6915	PNS transport fee	593,400	613,104	621,924	621,924	634,362		634,362
Frontage:								
	Street Paving	15,138	15,138	0	15,138	0		0
	Subtotal	15,138	15,138	0	15,138	0	0	0
	Total	1,253,607	1,341,400	1,175,976	1,303,315	1,448,084	33,428	1,481,512

REF # 35

		STREET LIGHTING						
		Last Year Actual 2020/21	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
01-30-0030-6807	Street lighting	4,752	4,500	3,139	5,000	5,500		5,500
	Total	4,752	4,500	3,139	5,000	5,500	0	5,500

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, overtime. Proposing 6 month mowing term to replace student, union rate, \$27,857 assume 20% benefits.

Streets, Maintenance: To include all road repair such as rentals, patching, ditching, signs, crack filling and minor improvements. Excludes fuel and labour. Along with base expenses of \$40K includes \$30K for crack filling, \$30K for Vernon St. culvert replacement, \$12K for trailer with hoist and 2 dash cams at \$300 each

Summer mowing: this GL has zero budget as it's just a holding GL for expenses to be allocated out to other GLs for mowing services.

Salt and Sand: Includes salt and sand for roads only, excludes sidewalks. Total salt & sand is allocated 69% to Roads. Remainder to sidewalks and parking lots.

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. Keeping vehicles longer due to market conditions Therefore increasing maintenance budget

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

Dust Control: contracted service, expect increases due to fuel

Telephone: 50% of cell phone bills charged to Roads (12 phones x \$60 per month x 50% = \$4,320)
Adding 2 GPS units for 2 vehicles: \$500 each to purchase, \$50 each per month. Recommended by insurer

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

Streets: PNS Service Fee

Under Service Exchange in 1995/96, the County was assessed for the cost of maintenance of Class J roads. Assume 2% per year increase

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

2023-2024 OPERATING BUDGET

April 2023

PAGE 33

REF # 36

		SEWAGE TREATMENT - CENTRAL COLCHESTER						
		Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
01-40-0039-5205	Salaries	388,325	420,056	242,175	416,128	443,159	0	443,159
01-40-0039-5207	Other Staff Salaries		0	66	66			0
01-40-0039-5210	Employee Benefits	74,463	86,706	41,365	62,048	86,706		86,706
01-40-0039-6215	Electricity	566,187	560,000	415,902	554,535	599,200		599,200
01-40-0039-6219	Headworks-Maintenance & Oper.	23,521	25,000	29,102	54,102	84,000		84,000
01-40-0039-6220	Maintenance & Op. CCWWTF	105,325	150,000	83,029	150,000	186,860		186,860
01-40-0039-6221	Maintenance & Op. Bio solids	44,167	55,000	75,312	85,000	151,000		151,000
01-40-0039-6222	External Lab Testing	47,337	45,000	34,222	45,000	45,000		45,000
01-40-0039-6223	Lab Supplies - CCWWTF	28,000	30,000	17,800	26,700	28,000		28,000
01-40-0039-6224	Lab Supplies - Bio solids	195	1,000		1,000	1,000		1,000
01-40-0039-6225	Sludge Disposal	181,549	178,800	91,241	178,800	230,652		230,652
01-40-0039-6227	Trucking	258,979	264,000	208,069	356,690	360,000		360,000
01-40-0039-6237	Cleaning supplies	3,863	5,000	4,658	5,500	5,500		5,500
01-40-0039-6239	UV Maintenance	7,635	40,000	36,988	40,000	40,000		40,000
01-40-0039-6242	Screen building maintenance	7,877	3,000	4,230	5,000	8,000		8,000
01-40-0039-6250	Insurance	31,789	32,000	35,288	35,288	40,800		40,800
01-40-0039-6260	Telephone	4,308	6,000	3,422	5,133	6,000		6,000
01-40-0039-6270	Office Supplies	2,941	5,000	1,868	2,801	5,000		5,000
01-40-0039-6295	Safety Clothing	5,986	10,000	4,273	6,409	10,000		10,000
01-40-0039-6296	Safety Equipment	2,905	1,000	865	1,298	1,000		1,000
01-40-0039-6297	Public Education	454	2,000	605	907	2,000		2,000
01-40-0039-6300	Miscellaneous	1,716	2,000	974	1,461	2,000		2,000
01-40-0039-6350	T & D	2,860	5,000	1,065	1,598	5,000		5,000
01-40-0039-6351	Manager T & D	100	5,000	1,230	1,845	5,000		5,000
01-40-0039-6352	Manager Expenses	406	2,500	608	912	2,500		2,500
01-40-0039-6360	Consultant Services		25,000		0	5,000		5,000
01-40-0039-6750	Travel	500	1,000	238	358	1,000		1,000
01-40-0039-7102	Rentals		0		0	0		0
01-40-0039-7645	Vehicle Maintenance	2,215	3,500	1,727	2,590	3,500		3,500
01-40-0039-7650	Gasoline	3,500	3,900	3,314	4,971	5,000		5,000
01-40-0039-7651	Diesel	6,048	7,280	13,655	13,655	14,000		14,000
01-40-0039-7655	Chemicals - CCWWTF	1,883	3,000	1,020	1,530	3,000		3,000
01-40-0039-7656	Chemicals - Bio solids	122,665	110,000	66,289	130,000	130,000		130,000
01-95-0032-9001	Vehicle Reserve Allocation	11,172	10,973	10,973	10,973	12,833		12,833
								0
	Subtotal	1,938,871	2,098,715	1,431,572	2,202,299	2,522,710	0	2,522,710
4513	01-00-0007-4513 Treatment plant recoveries	832,766	906,645	308,980	739,972	847,630	0	847,630
	01-00-0005-4516 Treatment plant recoveries - Other	581,529	540,000	229,516	389,333	470,000	0	470,000
	Subtotal	1,414,295	1,446,645	538,496	1,129,306	1,317,630	0	1,317,630
	Total	524,576	652,070	893,076	1,072,993	1,205,079	0	1,205,079

		Last Year Actual 2021/22	FINANCING - INTEREST CHARGES					
Sewer Trunk Line Debt: I								
01-40-0081-7040	Interest RSTP (III)	76,163	72,922	71,379	71,379	67,914	67,914	
01-40-0081-7045	WWTF Debt (5) I	49,464	48,031	47,164	47,164	45,584	45,584	
	Subtotal	125,627	120,953	118,543	118,543	113,498	0	113,498
Less:								
01-00-0004-4920	Town of Truro RSTP (III) Interest	76,163	77,586	71,379	71,379	67,914	67,914	
01-00-0004-4922	Town of Truro RSTP (III) Interest	65,502	22,816	64,526	64,526	22,792	22,792	
	Recoveries subtotal	141,665	100,402	135,905	135,905	90,706	0	90,706
	Financing - net	-16,038	20,551	-17,362	-17,362	22,792	0	22,792
	Total	508,538	672,621	875,714	1,055,631	1,227,871	0	1,227,871

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2023-2024 OPERATING BUDGET

April 2023

Page 34

REF # 37

		SEWAGE TREATMENT-MARSHLAND DRIVE LIFT STATION/TRUNKLINE						
		Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
01-40-0038-5205	Salaries	26,234	27,901	16,694	28,046	34,382		34,382
01-40-0038-5210	Employee Benefits	5,953	7,145	3,827	5,740	7,145		7,145
01-40-0038-6215	Electricity	32,094	30,000	18,625	27,938	30,000		30,000
01-40-0038-6220	Maintenance & Operations	25,954	90,000	16,446	90,000	31,700		31,700
01-40-0038-6237	Cleaning supplies		0	0				0
01-40-0038-6238	Lift station cleaning	-	0	0				0
01-40-0038-6250	Insurance	1,615	1,700	1,866	1,866	2,167		2,167
01-40-0038-6260	Telephone	-	0			3,000		3,000
01-40-0038-6270	Office Supplies	1	100	2	3	100		100
01-40-0038-6296	Safety equipment	368	700	123	123	700		700
01-40-0038-6297	Public Education	-	500	0		500		500
01-40-0038-6300	Miscellaneous	-	500	0		500		500
01-40-0038-6360	Consultant	-	1,000	0		1,000		1,000
01-40-0038-6750	Travel	72	400	61	91	400		400
01-40-0038-7105	Rentals	-	0	0				0
01-40-0038-7645	Vehicle Maintenance	52	250	129	194	250		250
01-40-0038-7650	Gasoline	274	300	193	290	300		300
01-40-0038-7651	Diesel	1,087	1,600	4,307	6,460	6,500		6,500
	Transfer to vehicle reserve	2,312	2,287	2,287	2,287	2,627		2,627
	Subtotal	96,016	164,383	64,560	163,037	121,271	0	121,271
4512	01-00-0007-4512							
	Trunkline recoveries - Truro	40,480	65,753	14,802	70,432	50,375	0	50,375
	Total	55,536	98,630	49,758	92,605	70,896	0	70,896

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2023-2024 OPERATING BUDGET

April 2023

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 plant, and the trunkline. 0

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.

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 33.2%

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%).

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2023-2024 OPERATING BUDGET**

April 2023

Page 36

REF # 38

		SEWAGE TREATMENT - LIFT STATIONS						
		Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
01-40-0036-5205	Salaries	59,392	62,187	34,607	58,139	104,974		104,974
01-40-0036-5210	Benefits	13,264	14,240	7,587	11,381	18,895		18,895
01-40-0036-6215	Electricity	32,741	40,000	20,340	40,000	42,000		42,000
01-40-0036-6220	Maintenance	42,393	35,200	36,545	45,000	62,000		62,000
01-40-0036-6222	Lab tests/supplies	1,494	2,500	1,770	2,655	2,500		2,500
01-40-0036-6223	Lab tests/supplies	389	3,500	254	381	500		500
01-40-0036-6237	Cleaning Supplies	208		236	354			0
01-40-0036-6250	Insurance	4,201	5,300	6,036	6,036	6,757		6,757
01-40-0036-6260	Telephone	2,314	2,000	2,160	2,500	3,600		3,600
01-40-0036-6295	Safety clothing Supplies	997	1,000	247	371	1,200		1,200
01-40-0036-6296	Safety clothing and equipment		200	61	91	500		500
01-40-0036-6300	Maintenance		0	30	45	0		0
01-40-0036-6350	Training and development	732	1,000	307	461	1,000		1,000
01-40-0036-6360	Consultants					20,000		20,000
01-40-0036-6750	Travel	19	200	127	191	200		200
01-40-0036-7105	Rentals		500	0		500		500
01-40-0036-7645	Vehicle Maintenance	3,067	3,000	1,930	2,895	3,200		3,200
01-40-0036-7650	Fuel	5,473	200	4,641	6,961	7,800		7,800
01-40-0036-7651	Diesel Fuel	233	7,800					0
01-40-0036-7655	Chemicals	1,395		1,020	1,530	3,000		3,000
	Vehicle reserve allocation	17,000	17,272	17,272	17,272	20,085		20,085
	Total	185,311	196,099	135,171	196,264	298,711	0	298,711

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 (7%), Public Works Director (5%), and 3 Plant Maintenance Workers (23%), one Plant Supervisor (15%) and Wastewater collection staff (1.5%).

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

MUNICIPALITY OF THE COUNTY OF COLCHESTER
2023-2024 OPERATING BUDGET

April 2023

Page 37

REF # 39

		SEWAGE TREATMENT PLANT- BROOKFIELD						
		Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
01-40-0035-5205	Salaries	54,351	58,638	33,310	55,961	71,423		71,423
01-40-0035-5210	Benefits	12,193	13,543	7,050	10,575	12,856		12,856
01-40-0035-6215	Electricity	33,535	32,500	18,961	28,442	32,500		32,500
01-40-0035-6220	Maintenance	8,817	26,300	10,404	26,300	17,000		17,000
01-40-0035-6222	Lab testing/supplies	5,682	5,000	4,130	6,195	5,000		5,000
01-40-0035-6223	Lab testing/supplies	3,594	3,500	2,289	3,433	3,500		3,500
01-40-0035-6225	Sludge disposal/transport	1,664	2,000	950	1,426	2,580		2,580
01-40-0035-6227	Sludge disposal/transport	10,176	10,000	10,146	15,219	19,995		19,995
01-40-0035-6237	Cleaning Supplies	82		414	620	620		620
01-40-0035-6239	UV maintenance			209	314	1,314		1,314
01-40-0035-6250	Insurance	635	635	718	718	810		810
01-40-0035-6260	Telephone	4,472	4,400	3,488	4,600	5,500		5,500
01-40-0035-6270	Office supplies	1	200	4	6	200		200
01-40-0035-6295	Safety supplies	737	1,000	247	371	1,000		1,000
01-40-0035-6296	Safety equipment	481		61	91			0
01-40-0035-6297	Public education		0	64				0
01-40-0035-6300	Miscellaneous		300			300		300
01-40-0035-6350	Training and development	216	1,000	164	246	1,000		1,000
01-40-0035-6360	Consultants		27,500		10,000	16,000		16,000
01-40-0035-6750	Travel	268	300	405	607	500		500
01-40-0035-7645	Vehicle/gas	70	750	172	258	750		750
01-40-0035-7650	Gasoline	958	1,300	677	1,015	1,300		1,300
01-40-0035-7651	Diesel Fuel	58	200	407	610	650		650
	Vehicle reserve allocation	3,547	3,498	3,498	3,498	4,329		4,329
	Total	141,534	192,564	97,769	170,506	199,127	-	199,127

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 (2%).

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

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2023-2024 OPERATING BUDGET

April 2023

Page 38

REF # 40

		SEWAGE TREATMENT PLANT- GREAT VILLAGE					
	Last Year Actual 2020/21	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
Total	112,155	155,329	81,140	149,032	145,609	0	145,609

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

2023-2024 OPERATING BUDGET

April 2023

Page 39

REF # 41

		SEWAGE TREATMENT PLANT - TATAMAGOUCHE						
		Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
01-40-0033-5205	Salaries	52,470	55,196	32,023	53,798	68,981	0	68,981
01-40-0033-5210	Benefits	11,918	12,795	6,710	10,065	12,417	0	12,417
01-40-0033-6215	Electricity	21,408	22,000	11,950	20,485	22,000		22,000
01-40-0033-6220	Maintenance	13,354	27,700	8,538	27,700	27,700		27,700
01-40-0033-6222	Lab testing	4,482	7,000	6,666	9,999	8,000		8,000
01-40-0033-6223	Lab supplies	3,887	3,500	2,543	3,814	3,500		3,500
01-40-0033-6225	Sludge disposal	1,315	1,400	4,830	7,245	9,350		9,350
01-40-0033-6227	Sludge transport	49,375	43,000	19,907	29,861	43,000		43,000
01-40-0033-6237	Cleaning supplies	208		236	354			0
01-40-0033-6239	UV maintenance	327		209	314	1,500		1,500
01-40-0033-6250	Insurance	2,991	3,400	3,803	3,803	4,335		4,335
01-40-0033-6260	Telephone	4,461	4,000	3,010	4,515	5,600		5,600
01-40-0033-6270	Office supplies	10	200	4	6	200		200
01-40-0033-6295	Safety supplies	2,146	1,000	247	371	1,000		1,000
01-40-0033-6296	Safety equipment			61	91			0
01-40-0033-6297	Public education	36	100	119	179	100		100
01-40-0033-6300	Miscellaneous	0	300			300		300
01-40-0033-6350	Training and development	391	1,000	164	246	1,000		1,000
01-40-0033-6360	Consultants		1,000			1,000		1,000
01-40-0033-6750	Travel	1,101	1,000	758	1,138	1,000		1,000
01-40-0033-7645	Vehicles/gas	522	1,000	301	451	1,000		1,000
01-40-0033-7650	Vehicles fuel	684	1,950	580	870	1,950		1,950
01-40-0033-7651	Vehicle diesel	414	0	112	168	200		200
01-40-0033-7655	Chemicals		200					0
	Vehicle reserve allocation	3,535	3,498	3,498	3,498	4,329		4,329
	Total	175,034	191,239	106,270	178,972	218,461	0	218,461

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
2023-2024 OPERATING BUDGET**

April 2023

Page 40

REF #42

		SEWAGE TREATMENT PLANT - DEBERT						
		Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
01-40-0031-5205	Salaries	54,351	58,638	33,310	55,961	71,423	0	71,423
01-40-0031-5210	Benefits	12,193	13,543	7,050	10,575	12,856	0	12,856
01-40-0031-6215	Electricity	25,202	25,000	15,788	23,682	25,000		25,000
01-40-0031-6220	Maintenance	8,291	16,200	12,058	18,088	16,200		16,200
01-40-0031-6222	Lab testing	12,986	13,000	9,440	14,161	13,000		13,000
01-40-0031-6223	Lab supplies	3,594	3,200	2,289	3,433	3,200		3,200
01-40-0031-6225	Sludge disposal/transport	1,664	1,600	2,609	3,913	5,160		5,160
01-40-0031-6227	Sludge disposal/transport	18,503	17,000	12,117	18,176	18,500		18,500
01-40-0031-6237	Cleaning Supplies	47		236	354			0
01-40-0031-6239	UV Maintenance			334	502	2,825		2,825
01-40-0031-6250	Insurance	1,521	1,600	1,714	1,714	2,040		2,040
01-40-0031-6260	Telephone	9,063	10,000	6,045	9,067	10,000		10,000
01-40-0031-6270	Office supplies	1	200	4	6	200		200
01-40-0031-6295	Miscellaneous	737	1,400	247	371			0
01-40-0031-6296	Miscellaneous	481	0	61	91			0
01-40-0031-6297	Public education		500	64	96	500		500
01-40-0031-6300	Miscellaneous		0	45	67	1,400		1,400
01-40-0031-6350	Training and development	216	1,000	164	246	1,000		1,000
01-40-0031-6350	Consulting		0					0
01-40-0031-6750	Travel	306	400	175	263	400		400
01-40-0031-7105	Rentals		0					0
01-40-0031-7645	Vehicles maintenance	122	500	301	451	500		500
01-40-0031-7650	Vehicles Fuel	821	1,500	580	870	1,300		1,300
01-40-0031-7651	Vehicles diesel	687	1,300	417	626	1,500		1,500
	Vehicle reserve allocation	3,547	3,498	3,498	3,498	4,329		4,329
	Subtotal	154,332	170,079	108,548	166,212	191,333	-	191,333
01-00-0005-4777	Sewer Discharge recovery	32,613	40,000	14,679	30,000	30,000		30,000
	Total	121,719	130,079	93,869	136,212	161,333	0	161,333

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
2023-2024 OPERATING BUDGET**

April 2023

Page 41

REF #43

		PUBLIC WORKS BUILDING						
		Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
01-40-0050-6215	Heat & Lights	28,000	22,000	13,847	22,000	25,000		25,000
01-40-0050-6220	Maintenance	25,273	50,000	46,956	50,000	40,000		40,000
01-40-0050-6237	Cleaning services	26,702	25,725	17,448	26,172	27,556		27,556
01-40-0050-6250	Insurance	10,061	10,061	11,348	11,348	12,827		12,827
01-40-0050-6260	Telephone/Internet	2,565	2,500	1,977	2,637	2,700		2,700
01-40-0050-6270	Office Supplies	868	1,500	669	1,500	1,500		1,500
01-40-0050-6300	Miscellaneous	398	1,000	268	500	1,000		1,000
01-40-0050-7646	Shop Equipment/Tools	7,266	7,000	3,083	7,000	7,000		7,000
	Vehicle Reserve Allocation	5,215	5,168	5,168	5,168	6,276		6,276
	Subtotal	106,348	124,954	100,764	126,325	123,859	-	123,859
	Less:							
01-40-0101-7680	Allocation to Sewage Collection	53,174	62,477	50,382	63,163	61,930	0	61,930
	Total - Net	53,174	65,977	50,382	63,163	61,930	0	61,930

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

2023-2024 OPERATING BUDGET

April 2023

Page 42

SOLID WASTE :
REF # 44

REGIONAL BALEFILL FACILITY:

	Last Year Actual 2021/22	RESIDUAL DISPOSAL					2023-2024 MAINTENANCE BUDGET
		2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	
01-40-0043-5205 Salaries	589,427	755,006	392,954	640,437	802,624		802,624
01-40-0043-5207 Salaries	6,528	7,522	3,783	5,674	7,935		7,935
01-40-0043-5210 Benefits	129,695	152,505	83,207	124,811	162,112		162,112
01-40-0043-6215 Electricity	89,112	90,000	28,278	75,408	90,000		90,000
01-40-0043-6216 Heating	48,166	52,000	12,400	18,600	50,600		50,600
01-40-0043-6217 Electricity-leachate treatment plant	13,354	12,000	5,390	10,779	12,000		12,000
01-40-0043-6218 Baler maintenance & operations	26,409	50,000	49,277	58,916	50,000		50,000
01-40-0043-6219 Maintenance-leachate treatment plant	5,751	20,000	32,633	34,283	50,000		50,000
01-40-0043-6220 Operations maintenance	138,826	110,000	31,205	90,283	110,000		110,000
01-40-0043-6221 Turbine Maintenance	25,276	25,000	10,060	26,539	27,000		27,000
01-40-0043-6228 Contracted Site Work	7,801	15,000	11,541	11,541	15,000		15,000
01-40-0043-6230 Baling wire	71,388	55,000	63,617	125,506	75,000		75,000
01-40-0043-6232 Leachate disposal	4,640	7,500	1,527	4,290	5,000		5,000
01-40-0043-6233 C&D waste processing	85,726	95,000		144,012	95,000		95,000
01-40-0043-6234 Sampling	65,681	70,000	39,164	58,746	70,000		70,000
01-40-0043-6240 Legal Services	2,473	20,000	0	0	20,000		20,000
01-40-0043-6250 Insurance	103,942	105,000	121,711	121,711	133,875		133,875
01-40-0043-6260 Telephone	6,045	6,000	4,395	6,593	6,500		6,500
01-40-0043-6270 Office expenses	3,904	6,000	3,244	3,743	4,500		4,500
01-40-0043-6295 Safety clothing	8,091	12,000	1,672	5,208	12,000		12,000
01-40-0043-6300 Miscellaneous	2,788	2,000	494	740	2,000		2,000
01-40-0043-6351 Training & Development Director	336	4,500	1,721	2,581	4,500		4,500
01-40-0043-6352 Director Expenses	159	2,000	0	0	2,000		2,000
01-40-0043-6352 Director Expenses		1,500	0	0	1,500		1,500
01-40-0043-6353 Training & Development	1,045	2,000	1,586	2,380	2,000		2,000
01-40-0043-6354 Manager Expenses			446	669	500		500
01-40-0043-6360 Consultants	1,564	15,000	0	0	15,000		15,000
01-40-0043-6750 Training and development	1,605	3,000	1,434	2,152	3,000		3,000
01-40-0043-6908 Waived Tipping Fees	28,814	35,000	19,460	29,190	35,000		35,000
01-40-0043-7105 Truck lease/rentals	3,035	10,000	979	1,469	10,000		10,000
01-40-0043-7645 Vehicles/Equip. maintenance	172,735	160,000	67,558	148,337	160,000		160,000
01-40-0043-7650 Fuels	74006.06	78,000	97,752	125,000	85,000		85,000

01-95-0043-9001 Equipment replacement reserve	113,196	120,000	60,300	122,500	120,000		120,000
01-40-0043-7675 Closure liability	106,730	120,000	0	120,000	380,000		380,000
01-95-0043-9010 Liner replacement reserve	188,660	200,000	100,500	189,440	200,000		200,000
01-95-0043-9003 Balefill capital reserve	113,196	120,000	60,300	122,500	120,000		120,000

Subtotal 2,240,105 2,538,533 1,308,589 2,434,037 2,939,647 0 2,939,647

Subtotal 2,807,980 2,865,000 1,989,834 2,784,018 2,890,000 0 2,890,000

Subtotal -Net (567,875) (326,467) (681,245) (349,981) 49,647 - 49,647

CLOSED SITES:

County Sites subtotal 136,404 30,000 35,290 35,290 26,000 - 26,000

(Profit)/Loss Total (431,471) -296,467 -645,955 -314,691 75,647 0 75,647

MUNICIPALITY OF THE COUNTY OF COLCHESTER
2023-2024 OPERATING BUDGET

April 2023

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). 0

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 2023/24, estimate of 20,000 bales at \$6 per bale.

Closure Liability: For 2023/24, is based on PSAB closure liability calculation. The new standard took effect in 2022/23.

Liner Replacement Reserve: For 2023/24, estimate of 20,000 bales at \$10 per bale.

Balefill Capital Reserve: For 2023/24, 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

2023-2024 OPERATING BUDGET

April 2023

Page 44

SOLID WASTE :
REF # 45

		WASTE DIVERSION						
		Last Year Actual 2020/21	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
Administrative Costs:								
01-40-0045-5205	Salaries	235,563	243,320	144,269	216,404	252,928		252,928
01-40-0045-5207	Salaries	7,962	7,500	6,992	10,488	4,250		4,250
01-40-0045-5210	Benefits	48,967	50,184	29,965	44,948	51,436		51,436
01-40-0045-6250	Insurance	1,204	1,300	1,402	1,402	1,500		1,500
01-40-0045-6270	Office Expenses	7,308	8,600	4,167	7,000	8,600		8,600
01-40-0045-6300	Administrative costs	2,956	3,500	1,670	3,500	3,500		3,500
01-40-0045-6300	Miscellaneous	1,380	2,000	899	2,000	2,000		2,000
01-40-0045-6310	Newspaper ads	338	1,500	24	1,500	1,500		1,500
01-40-0045-6350	Training and development	3,770	6,500	1,013	6,500	6,500		6,500
01-40-0045-6750	Travel/vehicle costs	2,727	7,500	3,458	7,500	7,500		7,500
01-40-0045-7206	Education and promotion	32,569	34,000	14,710	34,000	34,000		34,000
01-40-0045-7645	Travel/vehicle costs	5,275	3,000	2,455	4,000	4,000		4,000
01-40-0045-7650	Travel/vehicle costs	4,845	5,850	3,989	4,500	4,500		4,500
01-40-0045-7670	Capital out of revenue	44,338	55,000	49,201	55,000	55,000		55,000
	Subtotal	399,200	429,754	264,214	398,741	437,214	0	437,214
Shared Programs:								
01-40-0040-6929	Household Hazardous Waste	102,874	122,189	93,661	125,000	125,000		125,000
	Subtotal	502,074	551,943	357,875	523,741	562,214	0	562,214
Shared Recoveries:								
01-00-0004-4878	Estimated RRFB Credits-Region	-334,988	-250,000	38,199	-250,000	-250,000		-250,000
01-00-0004-4875	Education Contract - RRFB	-39,038	-40,330	-4,421	-40,942	-40,330		-40,330
01-00-0004-4870	Program Funding - RRFB	-14,429	-14,429	-32,464	-14,429	-14,429		-14,429
01-00-0004-4876	Enforcement funding - RRFB	-36,501	-33,461	-5,004	-33,340	-33,461		-33,461
01-00-0004-4874	MAP Funding - RRFB	-62,257	-60,000	-47,354	-60,000	-60,000		-60,000
01-00-0004-4873	Hazardeous Waste	-14,862	-10,000	-1,259	-10,000	-10,000		-10,000
01-00-0005-4505	Recoveries - Truro and Stewiacke	0	-40,182	0	-31,058	-41,578		-41,578
	Subtotal	-502,074	-448,402	-52,303	-439,769	-449,798	0	-449,798
	Net shared after recoveries	0	103,541	305,572	83,972	112,416	0	112,416
Waste Reduction Non Shared								
01-40-0067-5205	Salaries	17,878	37,476	25,534	38,036	39,205		39,205
01-40-0067-5210	Benefits	4,492	5,709	4,211	5,759	5,993		5,993
01-40-0067-6240	Legal Services	834	2,000		2,000	2,000		2,000
01-40-0067-6241	Supplies & Materials - Summer	665	4,700	2,033	4,700	4,000		4,000
01-40-0067-6260	Telephone	556	500	433	500	500		500
01-40-0067-6270	Office Expenses		100	15	100	100		100
01-40-0067-6295	Safety Supplies		600	516	600	600		600
01-40-0067-6300	Miscellaneous Expenses	16	5,650	5,000	5,650	5,000		5,000
01-40-0067-6310	Advertising		1,500	2,086	2,086	2,000		2,000
01-40-0067-6350	Training & Development		500	200	200	250		250
01-40-0067-6570	Contracted services	6,259	9,750	1,959	9,750	2,000		2,000
01-40-0067-6750	Travel	154	0	350	350	350		350
01-40-0067-7105	Rentals	1,269	7,000	6,739	7,500	7,500		7,500
01-40-0067-7110	Tipping Fees	330	2,500	540	2,500	2,500		2,500
01-40-0067-7141	Vehicle Removal	78	200		200	200		200
01-40-0067-7650	Fuel	458	2,210	869	1,700	1,700		1,700
		-				0		0
	Non-shared programs subtotal	32,991	80,395	50,486	81,631	73,898	0	73,898
	Total	32,991	183,936	356,057	165,603	186,314	0	186,314

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2023-2024 OPERATING BUDGET

April 2023

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

2023-2024 OPERATING BUDGET

April 2023

Page 46

SOLID WASTE :
REF # 46

		COMPOSTING PROGRAM						
		Last Year Actual 2020/21	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
Composting Program:								
01-40-0049-5205	Salaries	168,714	182,321	100,361	163,964	193,079		193,079
01-40-0049-5210	Benefits	42,349	36,464	22,734	34,101	42,477		42,477
01-40-0049-6215	Electricity	16,190	25,000	16,421	28,150	25,000		25,000
01-40-0049-6220	Maintenance	12,675	27,000	5,911	12,727	20,000		20,000
01-40-0049-6232	Disposal	2,053	3,000	3,030	4,545	5,000		5,000
01-40-0049-6234	Sampling	5,233	6,000	5,452	7,323	7,500		7,500
01-40-0049-6250	Insurance/Admin expenses	133,003	135,000	150,385	150,385	155,000		155,000
01-40-0049-6260	Telephone	2,157	3,000	1,414	2,121	3,000		3,000
01-40-0049-6270	Office Expenses	874	500	0	1,123	1,500		1,500
01-40-0049-6295	Safety Supplies	2,993	4,000	0	1,420	4,000		4,000
01-40-0049-6300	Miscellaneous Expenses	293	1,000	423	634	1,000		1,000
01-40-0049-6350	Training and development	690	3,000	650	2,007	3,000		3,000
01-40-0049-6360	Waste disposal consulting		3,000	0	0	3,000		3,000
01-40-0049-6750	Travel		2,000	0	0	2,000		2,000
01-40-0049-7105	Rentals		5,000	0	0	5,000		5,000
01-40-0049-7645	Maintenance	30,438	60,000	7,596	43,127	60,000		60,000
01-40-0049-7650	Fuel	26,782	32,500		44,083	45,000		45,000
01-40-0049-7655	Chemicals		500	0	0	500		500
	Subtotal	444,443	529,285	314,375	495,708	576,057	0	576,057
Less: Recoveries								
01-00-0004-4502	Tipping Fees	-194,116	-200,000	-137,602	-206,403	-200,000		-200,000
01-00-0004-4526	Sales	-8,311	-7,500	-10,115	-10,115	-10,000		-10,000
01-00-0004-4525	Sales	-2,286	-2,000	-1,467	-1,500	-2,000		-2,000
	Subtotal	-204,713	-209,500	-149,184	-218,018	-212,000	0	-212,000
	Subtotal -net	239,730	319,785	165,191	277,690	364,057	0	364,057
01-40-0081-7840	InVessel Expansion- Interest	45,028	43,403	43,403	43,403	40,796		40,796
	InVessel Expansion- Interest	45,028	43,403	43,403	43,403	40,796	0	40,796
	Total	284,758	363,188	208,594	321,093	404,853	0	404,853

Composting Program:

Salaries: Manager of Balefill & Compost Operatrions 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
2023-2024 OPERATING BUDGET**

April 2023

Page 47

**SOLID WASTE :
REF # 47**

		RECYCLING COLLECTION						
		Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
01-40-0040-6715	Collection Contract	349,371	349,371	339,666	349,371	349,371		349,371
	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.

0

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2023-2024 OPERATING BUDGET**

April 2023

Page 48

SOLID WASTE (continued):
REF # 48

		MATERIALS RECOVERY FACILITY						
		OPERATIONAL RESULTS						
		Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
Revenues								
01-00-0005-4541	Market sales	1,195,318	1200000	603,828	905,742	900,000		900,000
01-00-0005-4545	Foreign Exchange	89,759	100000	59,079	88,619	100,000		100,000
01-00-0005-4546	US Market sales	13,695	20000	11,077	16,616	15,000		15,000
01-00-0003-4489	St. Marys	10,101	15950	9,558	14,338	15,461		15,461
01-00-0003-4490	Pictou	306,403	420500	198,063	297,095	461,234		461,234
01-00-0003-4491	Town of Antigonish	25,313	41615	19,678	29,517	33,852		33,852
01-00-0003-4492	East Hants	109,777	169360	99,946	149,918	165,680		165,680
01-00-0003-4493	Stewiacke	7,281	10730	7,172	10,758	12,695		12,695
01-00-0003-4494	Truro	50,361	71485	44,743	67,114	76,981		76,981
01-00-0003-4498	Municipality of Antigonish	73,714	99905	65,147	97,721	108,880		108,880
01-00-0003-4499	Guysborough	27,006	45675	25,901	38,852	41,827		41,827
01-00-0005-4511	Residential tipping fees	59,584	42000	47,465	71,197	77,795		77,795
01-00-0005-4540	Misc MRF Revenue		63075		0			0
01-00-0005-4543	Handling revenue	264,048	170000	149,014	223,520	234,696		234,696
01-00-0005-4544	Deposit revenue	287,654	195000	160,634	240,951	252,998		252,998
01-00-0004-4879	Dairy stewardship program	102,523	47000	31,818	47,727	47,000		47,000
	Subtotal	2,622,535	2,712,295	1,533,122	2,299,683	2,544,097	-	2,544,097
Expenses								
01-0051-5205	Salaries	1,613,051	1830149	978,125	1,467,188	1,946,608		1,946,608
01-0051-5210	Benefits	327,684	310147	193,403	290,105	349,860		349,860
01-0051-6215	Electricity	74,089	60000	31,405	47,108	70,000		70,000
01-0051-6220	Maintenance/Operations	166,016	130000	97,304	297,283	140,000		140,000
01-0051-6230	Baling wire	44,267	52000	27,493	41,240	40,000		40,000
01-0051-6240	Legal Services	796	0	0	0	500		500
01-0051-6250	Insurance	39,059	30000	39,058	58,587	45,000		45,000
01-0051-6260	Telephone	4,863	6500	3,363	5,045	5,500		5,500
01-0051-6270	Office supplies/other	1,597	5000	882	1,323	5,000		5,000
01-0051-6275	Freight	14,982	80000	8,982	13,473	15,000		15,000
01-0051-6279	Commercial Material Purchas	2,391	500	2,390	3,585			0
01-0051-6295	Safety Equipment	11,197	60000	8,180	12,270	20,000		20,000
01-0051-6300	Office supplies/other	412	10000	411	617	10,000		10,000
01-0051-6350	Training and development	350	10000	350	525	8,000		8,000
01-0051-6356	Commission Fee			0	0	0		0
01-0051-6750	Travel and rentals	616	8000	398	597	5,000		5,000
01-0051-7105	Rentals	1,078	5000	778	1,167	3,000		3,000
01-0051-7645	Vehicle Maintenance	21,762		15,098	22,647	3,000		3,000
01-0051-7650	Fuel/Propane	28,476	26000	9,205	13,808	35,000		35,000
01-95-0051-9003	Transfer to capital reserve	75,000	75000	75,000	112,500	75,000		75,000
	Subtotal	2,427,684	2698296	1,491,825	2,389,065	2,776,468	0	2,776,468
	Profit/(Loss)	194,851	13999	41,297	(89,381)	(232,371)	0	(232,371)

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2023-2024 OPERATING BUDGET

April 2023

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 \$155.00 per metric tonne, and processing is expected to be 5,914 tonnes, excluding Colchester. For commercial loads, the rates are variable, and revenue is estimated at \$77,000.

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%) and an admin allocaton (33.33%).

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.

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

2023-2024 OPERATING BUDGET

April 2023

Page 50

HOSPITAL
REF #49

		PUBLIC HEALTH FINANCING CHARGES						
		Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE 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

2023-2024 OPERATING BUDGET

April 2023

Page 51

ENVIRONMENTAL DEVELOPMENT SERVICES

REF # 50

		PLANNING						
		Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
01-60-0061-7091	Planning Studies	39,965	120,000	10,773	60,000	120,000	100,000	220,000
01-60-0060-7080	Debert Archeology Project Work		0	0	0	0		0
01-60-0060-7100	Land Prep for sale	62,170	150,000	4,538	4,538	0		0
Total		102,135	270,000	15,311	64,538	120,000	100,000	220,000

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 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
Operations:								
01-60-0058-5205	Salaries	32,881	36,915	39,841	37,750	39,130		39,130
01-60-0058-5210	Benefits	2,682	3,522	4,211	3,950	3,913		3,913
01-60-0058-6208	Summer staff expenses	83	-					0
01-60-0058-6215	Electricity	3,066	2,600	1,599	2,399	3,000		3,000
01-60-0058-6220	Maintenance	68,016	55,000	51,086	61,086	55,000		55,000
01-60-0058-6260	Telephone	3,983	3,000	2,782	4,172	4,000		4,000
01-60-0058-6270	Office Supplies	209	250	186	186	250		250
01-60-0058-7070	Promotion		5,000	3,386	4,400	5,000		5,000
01-60-0058-7071	Programs		3,000	622	622	3,000		3,000
01-60-0058-9998	Security			-	-			
01-60-0058-6300	Miscellaneous	495	500	52	52	500		500
Subtotal		111,416	109,787	103,764	114,617	113,793	0	113,793
Revenue:								
Fundy Discovery Site Grants		(14,500)	(17,000)	(13,500)	(13,500)	(15,500)		(15,500)
			0					0
Net		96,916	92,787	90,264	101,117	98,293	-	98,293

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

2023-2024 OPERATING BUDGET

April 2023

Page 52

ENVIRONMENTAL DEVELOPMENT SERVICES (continued)

REF # 52

		ECONOMIC DEVELOPMENT						
		Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
01-60-0059-5205	Salaries	94,593	150,351	50,468	85,000	160,871		160,871
01-60-0059-5210	Benefits	16,190	30,070	10,306	17,000	35,392		35,392
01-60-0059-6240	Legal Services	0	5,000	6,529	7,000	12,000		12,000
01-60-0059-6270	Office expense	662	2,000	650	975	2,000		2,000
01-60-0059-6300	Miscellaneous	408	800	327	490	800		800
01-60-0059-6310	Advertising	20,148	26,450	5,286	12,000	21,000		21,000
01-60-0059-6312	Hosting and Events	1,009	4,000	1,506	2,260	4,000		4,000
01-60-0059-6314	Sale of property	9,645	25,000	5,781	12,000	25,000		25,000
01-60-0059-6350	Professional development	466	6,180	218	455	3,600		3,600
01-60-0059-6360	Reports and Contracts	15,739	35,000	651	35,000	70,000	45,000	115,000
01-60-0059-6750	Travel	1,849	4,000	618	926	4,000		4,000
01-60-0059-6760	Conferences	260	3,000	1,858	2,787	3,000		3,000
01-60-0059-7066	Events Committee		95,000	4,302	95,000	108,000		108,000
01-60-0059-7067	Marketing - Regional Tourism		9,000	12,500	12,500	9,000		9,000
01-60-0059-7201	Special Project - Internet	0	1,536,630	1,066	0	1,536,630		1,536,630
01-60-0060-7065	Regional Economic Development	69,350	79,350	69,350	69,350	64,350	5,000	69,350
Total		230,318	2,011,831	171,415	352,744	2,059,643	50,000	2,109,643

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: Master Plan study, TCPEP additional request

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2023-2024 OPERATING BUDGET

April 2023

Page 53

ENVIRONMENTAL DEVELOPMENT SERVICES (continued)
REF # 53

		DEBERT PARK						
		Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
01-40-0063-5205	Salaries	103,168	192,475	78,091	110,000	117,876		117,876
01-40-0063-5210	Benefits	20,553	27,070	12,217	15,677	20,039		20,039
01-40-0063-6215	Electricity	14,672	18,000	13,200	18,000	20,000		20,000
01-40-0063-6219	Maintenance - DNR Building	33,905	100,000	32,196	35,000	100,000		100,000
01-40-0063-6220	Maintenance - Debert	30,459	25,000	23,522	25,000	25,000		25,000
01-40-0063-6221	Maintenance - Airport	96,762	175,000	153,844	175,000	105,000		105,000
01-40-0063-6246	Maintenance - Admin Building	3,198	15,000	1,708	5,000	25,000		25,000
01-40-0063-6247	Maintenance - Incubator Mall	28,388	20,000	27,477	41,216	5,000		5,000
01-40-0063-6250	Insurance	41,789	42,000	48,354	48,354	42,000		42,000
01-40-0063-6270	Office expense/miscellaneous	8,109	6,600	7,113	7,978	8,500		8,500
01-40-0063-6300	Office expense/miscellaneous	1,294	1,500	890	1,000	1,500		1,500
01-40-0063-6360	Airport Management Fee	17,729	22,500	14,773	18,000	18,000		18,000
01-40-0063-7650	Airport Fuel	22,300	33,000	39,338	39,000	45,000		45,000
01-95-0032-9001	Transfer to Vehicle Reserve	15,327	15,167	15,167	15,167	17,904		17,904
	Subtotal	437,654	693,312	467,890	554,392	550,819	0	550,819
01-00-0005-4797	Debert leases revenue	139,927	140,000	100,105	122,916	100,000		100,000
01-00-0005-4798	Jet fuel revenue	34,298	70,000	22,687	48,000	65,000		65,000
	Subtotal	174,225	210,000	122,792	170,916	165,000	0	165,000
	(Profit)/Loss	263,429	483,312	345,098	383,476	385,819	0	385,819

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: Annual maintenance required for the airport.

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 (prior to sale), water utility office, land, airport, etc.

ENVIRONMENTAL DEVELOPMENT SERVICES (continued)
REF # 54

		DEBERT AVIATION CENTRE						
		Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
	Subtotal	67,822	99,000	98,042	130,858	142,000	0	142,000
	Subtotal	-40,157	(90,000)	(55,237)	(76,845)	(73,000)	-	(73,000)
	(Profit)/Loss	27,665	9,000	42,805	54,012	69,000	0	69,000

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
2023-2024 OPERATING BUDGET**

April 2023

Page 54

**ENVIRONMENTAL DEVELOPMENT SERVICES (continued):
REF # 55**

		TOURISM/MARKETING						
	Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET	
01-70-0070-7231	Cliffs of Fundy	68,500	68,500	0	65,000	65,000	50,000	115,000
01-70-0070-7225	Tourism	3,280	3,280	0	3,280	3,280		3,280
								0
Total		71,780	71,780	0	68,280	68,280	50,000	118,280

0

The County provides grants to assist tourist bureau operations in Tatamagouche and Stewiacke area. It also provides funding to the Cliffs of Fundy Geopark.

REF # 56

		BRANCH LIBRARY						
	Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET	
01-70-0075-6215	Heat & Lights	5,001	5,000	5,606	4,750	5,000	5,000	
01-70-0075-6220	Maintenance	24,228	25,000	14,815	24,000	25,000	25,000	
01-70-0075-6225	Insurance	2,979	3,250	3,360	3,360	3,500	3,500	
01-70-0075-6260	Telephone	3,034	3,150	2,403	2,884	3,000	3,000	
01-70-0075-6270	Supplies	-	0	0	0	0	0	
	Branch Library	35,242	36,400	26,184	34,994	36,500	0	36,500

Branch Library:

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

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2023-2024 OPERATING BUDGET

April 2023

Page 55

RECREATION SERVICES
REF # 57

		RECREATION - PARKS , RINKS, POOLS						
		Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
Parks:								
01-70-0071-5205	Regional parks -salaries	116,052	167,386	125,645	193,433	204,259	27,857	232,116
01-70-0071-5210	Regional parks -benefits	13,266	26,782	23,740	35,610	40,852	5,571	46,423
01-70-0071-7142	Nelson park -maintenance	35,436	28,000	17,785	26,678	28,000		28,000
01-70-0071-7221	Municipal parks -maintenance	109,159	80,000	52,255	93,039	85,000	0	85,000
01-70-0071-7645	Vehicle maintenance	9,461	20,000	24,251	36,376	30,000		30,000
01-70-0071-7670	Park -capital	117,921	130,000	36,944	75,000	160,000		160,000
01-70-0072-5220	Broderick lane park -maintenance	29,961	28,000	29,572	32,000	30,000		30,000
01-70-0072-7143	Stewiacke park -maintenance	27,044	28,000	23,898	28,000	30,000		30,000
	Provincial Funding	0	-10,000	-		-		0
	Subtotal	458,300	498,168	334,091	520,136	608,111	33,428	641,539
Rinks:								
01-70-0070-7165	West Colchester	81,560	115,600	116,372	116,372	123,962		123,962
01-70-0070-7169	Emergency Deficit Funding	61,753	40,000	3,197	40,000	40,000		40,000
01-70-0070-7170	North Shore	83,999	87,170	86,586	86,586	38,700	0	38,700
01-70-0070-7175	Don Henderson	59,596	60,284	61,444	61,444	46,038	0	46,038
	Subtotal	286,908	303,054	267,599	304,402	248,700	0	248,700
Pools:								
01-70-0070-7177	Scotia Pool	75,000	75,000	75,000	75,000	75,000	100,000	175,000
Recreation Reserves:								
01-95-0070-9032	Transfer to the Playspace reserve	100,000	80,000	80,000	80,000	80,000		80,000
01-95-0070-9030	Transfer to Trail Reserve	150,000	100,000	100,000	100,000	100,000		100,000
01-95-0070-9032	Transfer to Arena Reserve	80,000	80,000	80,000	80,000	80,000	0	80,000
01-95-0032-9001	Transfer to Vehicle Reserve	28,000	28,000	28,000	28,000	28,000		28,000
	Subtotal	358,000	288,000	288,000	288,000	288,000	0	288,000
Non-Profit Organizations:								
707166	Insurance	29,876	30,000	0	30,711	32,000		32,000
Civic Centre								
01-70-0076-6145	Administration	600,000	600,000	450,000	600,000	600,000	150,000	750,000
01-70-0081-8140	Interest	240,985	209,983	195,723	209,000	188,770		188,770
01-00-0004-4921	Debenture Recovery	(82,947)	(82,973)	(82,973)	(82,973)	(106,780)		-106,780
01-70-0073-6530	Non Capital Financing	41,366	0	116,000	116,000	0		0
	Subtotal	799,404	727,010	678,750	842,027	681,990	150,000	831,990
	Total	2,007,488	1,921,232	1,643,440	2,060,276	1,933,801	283,428	2,217,229

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: Full time Positions for Supervisor and Maintenance Worker, ar 0

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 staining.

Nelson Park Capital: Parking lot area (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. garbage 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 2023/24:

West Colchester - \$22,481 (capital) \$60,000 roof loan and \$13,000 (insurance)

North Shore - \$22,700 (capital) and \$16,000 (insurance)

Don Henderson (Brookfield) - \$30,038 (capital) and \$16,000 (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.

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 \$33,000 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: Adding a term grounds position

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2023-2024 OPERATING BUDGET

April 2023

Page 57

RECREATION SERVICES
REF # 57

RECREATION - PARKS , RINKS, POOLS (continued)

Capital Projects for Rinks

West Colchester

2023

Glass Lifters	234
Safety Nets	3,510
Goal Dolly's	1,329
Glass Stantions	2,356
Cap Rail	8,052
Misc	10,000
	25,481
Roof replacement	60,000
	<u>110,962</u>
Insurance	13000

North Shore

2023

New Oil Pump Compressor #1	2,500
Replace Circulating Pump and Piding on Boiler	1,000
New Batteries For Scrapper	900
Bleachers repair and Paint	2,000
Replace Chimney Top	2,500
Tires for Zamboni	2,500
Mycom Compressor Shaft Seal	2,500
Replace Drive Belts Compressor #1	600
New Over head Heater in Zamboni Room	1,700
Repair and Replace Benches in Dressing Rooms	3,000
Replace Flooring Board Room	3,500
	<u>22,700</u>
Insurance	16,000

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2023-2024 OPERATING BUDGET

April 2023

Page 58

RECREATION SERVICES
REF # 56

RECREATION - PARKS , RINKS, POOLS (continued)

Brookfield (Don Henderson)

2023

Replace 2 on demand propane hot water heater (north and South end)	\$ 11,450
Lighting upgrade - dressing rooms	\$ 3,500
Replace Curling Entrance Vestibule	\$ 8,038
Replace Ice King Blades and Purchase Spare Set	\$ 2,900
Curlign Measurement device	\$ 900
Shower Floor Tile Replacement	\$ 3,250

\$ 30,038

Insurance

16,000

MUNICIPALITY OF THE COUNTY OF COLCHESTER
2023-2024 OPERATING BUDGET

April 2023

Page 59

REF # 58

		TRANSFERS TO OTHER GOVERNMENTS						
		Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
01-80-0080-7525	School Board Allocation	8,049,960	8,205,911	5,470,608	8,205,912	8,776,459		8,776,459
01-00-0004-4910	Provincial Court Fines	-90,580	-90,000	-58,417	-87,626	-90,000		-90,000
01-20-0080-7520	Police Protection (PNS)	5,328,301	5,890,472	4,440,874	5,921,165	6,246,257		6,246,257
01-20-0080-7515	Prosecutorial Services	21,112	18,000	12,000	18,000	18,000		18,000
01-20-0080-7470	Corrections - PNS	462,305	480,796	344,358	459,144	480,796		480,796
01-70-0075-7235	Colchester East Hants Reg Library	275,700	275,700	275,700	275,700	275,700		275,700
01-50-0080-7505	Colchester Housing Authority	237,628	144,282	237,628	237,628	253,590		253,590
01-10-0080-7522	Assessment Services	680,526	673,000	503,897	671,000	671,000		671,000
01-70-0075-7236	Truro Library	44,748	40,000	26,991	40,487	40,000		40,000
Total		15,009,700	15,638,161	11,253,639	15,741,410	16,671,802	0	16,671,802

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 2023/24 and the rate of \$0.3048 per \$1000.00 of that assessment.
2. **Police Protection**: Based on Department of Justice estimates, allowing a 6.04% increase. Colchester complement is 35 officers, plus 1 civilian for Criminal Records checking.
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 status quo.
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

2023-2024 OPERATING BUDGET

April 2023

Page 60

REF # 59

DEBT - PRINCIPAL PAYMENTS LESS RECOVERIES

			Last Year Actual 2021/22	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
Wastewater:									
01-85-0081-7050	WWTF Debt: (4) P	Principal - WWTF #4	161,629	161,629	161,629	161,629	161,629		161,629
01-85-0081-7055	WWTF Debt: (5) P	Principal - WWTF #5	105,000	105,000	105,000	105,000	105,000		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
847250	01-85-0081-7850	Compost	107,500	107,500	107,500	107,500	107,500		107,500
Compost subtotal			107,500	107,500	107,500	107,500	107,500	0	107,500
977250	01-85-0081-8150	Civic Centre	1,042,104	1,008,315	1,008,315	1,008,315	949,172		949,172
Civic Centre subtotal			1,042,104	1,008,315	1,008,315	1,008,315	949,172	0	949,172
Debenture Debt total			1,368,555	1,334,766	1,334,766	1,334,766	1,275,623	0	1,275,623

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.

REF # 60

	TRANSFERS TO OWN RESERVES						
	Last Year Actual 2020/21	2022-2023 BUDGET	YEAR TO DATE	2022-2023 PROJECTED	2023-2024 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2023-2024 MAINTENANCE BUDGET
Transfer to Operating Reserve	900,000	900,000		900,000	900,000		900,000
Transfer to Courthouse Reserve	100,000	150,000		125,000	150,000	0	150,000
Transfer to the RECC Capital Reserve	200,000	200,000		200,000	200,000	0	200,000
Transfer to Fire Insurance Reserve	300,000	400,000		300,000	460,000	0	460,000
Transfer to North Shore Rink Reserve	50,000	50,000		50,000	50,000	0	50,000
Transfer to Municipal Infrastructure & Development Res.	125,000	200,000		150,000	200,000	0	200,000
Transfer to Capital Reserve	34,900	180,000		80,000	650,000	0	650,000
Contingency Fund	-	300,000		0	0	0	0
Transfer to Major Flood Reserve	100,000	100,000		100,000	0	100,000	100,000
Total	1,809,900	2,480,000	-	1,905,000	2,610,000	100,000	2,710,000

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 2022/23 is \$6,472,509.

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 2022/23 is \$1,561,000.

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 \$51,591.

Municipal Infrastructure & Development Reserve:

The 2022/23 budget reflects a \$200,000 contribution to the reserve. The Infrastructure & Development reserve currently has a projected balance of \$1,954,870.

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.
 As of March 31, 2023 the balance in the reserve is approximately \$739,000.

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 was 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 2023/24 as part of additions and deletions.