

**2024-2025 OPERATING BUDGET**

**REVENUE and EXPENDITURE SUMMARY**

April 2024

Page 2

**REVENUE**

**Assessable Property Tax:**

Tax Levy:

	REF #	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
Residential	#1	23,521,377	23,575,639	23,575,639	25,432,095	0	25,432,095
Resource	#1	724,390	724,756	724,756	795,093	0	795,093
Commercial	#1	7,207,872	7,281,999	7,281,999	8,239,114	0	8,239,114
Forest Acreage	#1	158,397	158,338	158,338	158,210	0	158,210
Street Frontages	#2	15,138	0	0	0	0	0
Aliant	#3	115,000	109,964	109,964	110,000	0	110,000
N.S.P.C.	#4	21,000	27,215	27,215	27,000	0	27,000
HST Grant	#5	100,000	88,589	84,464	85,000	0	85,000
Deed Transfer Tax	#6	2,240,000	1,658,627	2,298,000	3,427,164	0	3,427,164
<b>NET</b>		<b>34,103,174</b>	<b>33,625,127</b>	<b>34,260,375</b>	<b>38,273,675</b>	<b>0</b>	<b>38,273,675</b>

**Grants in Lieu:**

Federal G.I.L.	#7	137,200	145,371	145,371	148,100	0	148,100
Provincial G.I.L.	#8	1,121,889	466,117	1,121,880	1,141,252	0	1,141,252
<b>NET</b>		<b>1,259,089</b>	<b>611,488</b>	<b>1,267,251</b>	<b>1,289,352</b>	<b>0</b>	<b>1,289,352</b>

**Own Sources:**

Tax Certificates	#9	48,000	25,450	38,175	40,000	0	40,000
Investments	#10	100,000	376,000	564,000	400,000	0	400,000
Interest on Taxes	#11	409,500	296,624	444,936	432,000	0	432,000
Miscellaneous	#12	413,000	128,495	399,559	365,000	0	365,000
<b>NET</b>		<b>970,500</b>	<b>826,569</b>	<b>1,446,669</b>	<b>1,237,000</b>	<b>0</b>	<b>1,237,000</b>

**Government Transfers:**

Equalization Grant	#13	294,415	147,208	294,416	294,415	0	294,415
Farm Acreage Grant	#14	290,088	287,071	287,071	301,236	0	301,236
911 Subscription Rev.	#15	12,000	11,843	11,843	12,000	0	12,000
Trans. Reserves	#16	1,786,630	541,630	1,344,000	868,551	20,000	888,551
<b>NET</b>		<b>2,383,133</b>	<b>987,752</b>	<b>1,937,330</b>	<b>1,476,202</b>	<b>20,000</b>	<b>1,496,202</b>

<b>NET Revenue:</b>	<b>38,715,896</b>	<b>36,050,936</b>	<b>38,911,625</b>	<b>42,276,229</b>	<b>20,000</b>	<b>42,296,229</b>
---------------------	-------------------	-------------------	-------------------	-------------------	---------------	-------------------

MUNICIPALITY OF COLCHESTER

2024-2025 OPERATING BUDGET

REVENUE and EXPENDITURE SUMMARY

April 2024

Page 3

EXPENSE

REF #	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
Government:						
Legislative	#17 668,189	474,318	756,499	776,257	0	776,257
Memberships	#18 38,000	28,313	28,568	38,000	0	38,000
Municipal grants	#19 260,000	211,260	230,000	310,000	50,000	360,000
Newsletter	#20 40,000	36,871	36,871	45,000	0	45,000
Election	#21 0	0	0	250,000	0	250,000
<b>NET</b>	<b>1,006,189</b>	<b>750,762</b>	<b>1,051,938</b>	<b>1,419,257</b>	<b>50,000</b>	<b>1,469,257</b>

Department Admin Costs:

General Administration	#22 1,895,927	1,070,819	1,658,219	2,104,573	59,000	2,163,573
------------------------	---------------	-----------	-----------	-----------	--------	-----------

Financial Services	#23 1,010,634	925,705	1,084,843	1,155,548	101,009	1,256,557
--------------------	---------------	---------	-----------	-----------	---------	-----------

Planning/Public Works/ Prop. Info.	#24 1,697,646	967,449	1,517,533	1,648,666	62,068	1,710,734
---------------------------------------	---------------	---------	-----------	-----------	--------	-----------

By-law Enforcement	#25 555,345	429,909	622,769	746,803	41,480	788,283
--------------------	-------------	---------	---------	---------	--------	---------

Recreation Administration	#26 509,528	301,900	489,106	546,551	0	546,551
---------------------------	-------------	---------	---------	---------	---	---------

Facility Costs	#27 23,889	90,745	178,826	69,755	0	69,755
----------------	------------	--------	---------	--------	---	--------

Tax Exemption Bylaw	#28 368,004	397,692	397,692	424,790	0	424,790
---------------------	-------------	---------	---------	---------	---	---------

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
--------------	---------	---	---------	---------	---	---------

<b>NET</b>	<b>6,220,973</b>	<b>4,184,218</b>	<b>6,059,988</b>	<b>6,856,686</b>	<b>263,557</b>	<b>7,120,243</b>
------------	------------------	------------------	------------------	------------------	----------------	------------------

Protective Services

Central Dispatch/EMO	#30 438,537	277,154	334,127	416,577	65,043	481,620
----------------------	-------------	---------	---------	---------	--------	---------

Flood Advisory	#31 100,000	18,788	70,000	125,000	0	125,000
----------------	-------------	--------	--------	---------	---	---------

Major Flood Program	#32 0	0	0	-1	0	-1
---------------------	-------	---	---	----	---	----

Unightly Premises	#33 500	210	500	1,000	0	1,000
-------------------	---------	-----	-----	-------	---	-------

Depreciation	70,000	0	29,000	75,000	0	75,000
--------------	--------	---	--------	--------	---	--------

<b>NET</b>	<b>609,037</b>	<b>296,152</b>	<b>433,627</b>	<b>617,576</b>	<b>65,043</b>	<b>682,619</b>
------------	----------------	----------------	----------------	----------------	---------------	----------------

Transportation Services

Road Transportation	#34 1,347,520	1,053,304	1,448,665	1,490,450	20,000	1,510,450
---------------------	---------------	-----------	-----------	-----------	--------	-----------

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

Depreciation	1,236,800	0	935,000	1,275,000	0	1,275,000
--------------	-----------	---	---------	-----------	---	-----------

<b>NET</b>	<b>2,589,820</b>	<b>1,056,443</b>	<b>2,388,665</b>	<b>2,770,950</b>	<b>20,000</b>	<b>2,790,950</b>
------------	------------------	------------------	------------------	------------------	---------------	------------------

MUNICIPALITY OF COLCHESTER

2024-2025 OPERATING BUDGET

REVENUE and EXPENDITURE SUMMARY

April 2024

Page 4

	REF #	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
Environmental Health Services							
Sewage Treatment-Urban							
Central Colchester	#36	1,227,871	688,156	1,224,543	1,126,274	0	1,126,274
Marshland Drive	#37	70,896	50,893	53,210	86,860	0	86,860
	<b>NET</b>	<b>1,298,767</b>	<b>739,049</b>	<b>1,277,753</b>	<b>1,213,134</b>	<b>0</b>	<b>1,213,134</b>
Sewage Treatment- Rural							
Sewage Treat.- Lift Stations							
Brookfield Sewage Treat. Plant	#38	298,711	145,981	226,074	259,856	0	259,856
Great Village Sewage Treatment Plant	#39	199,127	117,057	187,737	205,074	0	205,074
Tata. Sewage Treatment Plant	#40	145,609	102,868	134,897	161,241	0	161,241
Debert Sewage Treatment Plant	#41	218,461	129,114	201,270	220,361	0	220,361
Public Works Building	#42	161,333	102,586	165,329	196,303	0	196,303
	#43	65,977	32,046	56,163	74,635	0	74,635
Depreciation		2,225,400	0	2,600,000	2,686,000	0	2,686,000
	<b>NET</b>	<b>3,314,618</b>	<b>629,651</b>	<b>3,571,470</b>	<b>3,803,469</b>	<b>0</b>	<b>3,803,469</b>
Solid Waste:							
Residual Disposal	#44	74,147	-688,083	47,154	481,208	0	481,208
Waste Diversion	#45	139,538	311,219	139,180	197,170	0	197,170
In vessel Composting	#46	404,853	297,347	429,611	472,182	0	472,182
Recycling Collection	#47	349,371	339,666	1,000,000	1,651,277	0	1,651,277
Materials Recovery Facility	#48	232,371	70,023	122,933	222,508	0	222,508
Depreciation		800,000	0	800,000	390,000	0	390,000
	<b>NET</b>	<b>2,000,279</b>	<b>330,171</b>	<b>2,538,878</b>	<b>3,414,346</b>	<b>0</b>	<b>3,414,346</b>
Climate Action	#49	0	0	0	-28,112	0	-28,112
Environmental Development Services							
Planning	#50	220,000	89,834	134,751	150,000	0	150,000
Palliser	#51	92,787	94,276	117,260	114,519	0	114,519
Economic Development	#52	2,109,643	355,373	1,994,512	1,280,105	0	1,280,105
Debert Park	#53	385,819	216,922	343,702	436,790	80,000	516,790
Debert Aviation Centre	#54	69,000	30,506	40,537	9,420	0	9,420
Tourism/Marketing	#55	71,780	0	68,280	68,280	0	68,280
Branch Library	#56	36,400	26,184	34,994	36,500	0	36,500
Depreciation		134,000	0	0	220,000	0	220,000
	<b>NET</b>	<b>3,119,429</b>	<b>813,095</b>	<b>2,734,037</b>	<b>2,315,614</b>	<b>80,000</b>	<b>2,395,614</b>
Recreation Services							
Recreation: Parks, Rinks and Pool	#57	2,067,229	1,795,588	2,144,405	2,218,062	486,259	2,704,321
Depreciation		1,047,595	0	1,027,054	1,150,000	0	1,150,000
	<b>NET</b>	<b>3,114,824</b>	<b>1,795,588</b>	<b>3,171,459</b>	<b>3,368,062</b>	<b>486,259</b>	<b>3,854,321</b>

MUNICIPALITY OF COLCHESTER

2024-2025 OPERATING BUDGET

REVENUE and EXPENDITURE SUMMARY

April 2024

Page 5

	REF #	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
Transfers, Capital and Financing:							
Transfers							
School Board	#58	8,776,459	5,850,968	8,776,452	9,749,051	0	9,749,051
Police Protection	#58	-90,000	-65,551	-98,327	-95,000	0	-95,000
Police	#58	6,246,257	4,708,942	6,278,589	6,678,112	0	6,678,112
Prosecution Service	#58	18,000	5,887	18,000	18,000	0	18,000
Corrections	#58	480,796	341,940	455,920	0	0	0
Library	#58	275,700	275,700	275,700	275,700	0	275,700
Housing Authority	#58	253,590	283,371	237,628	0	0	0
Assessment Services	#58	671,000	671,344	671,344	671,344	0	671,344
Truro Library	#58	40,000	27,858	41,787	44,000	0	44,000
<b>NET</b>		<b>16,671,802</b>	<b>12,100,459</b>	<b>16,657,094</b>	<b>17,341,207</b>	<b>0</b>	<b>17,341,207</b>
Debt Principle Less Recoveries							
	#59	1,275,623	1,174,033	1,163,974	1,185,181	0	1,185,181
Transfer to Reserves							
	#60	2,700,000	2,741,000	2,741,000	2,950,000	50,000	3,000,000
<b>NET</b>		<b>3,975,623</b>	<b>3,915,033</b>	<b>3,904,974</b>	<b>4,135,181</b>	<b>50,000</b>	<b>4,185,181</b>
<b>Total Expenditure</b>		<b>43,921,360</b>	<b>26,610,622</b>	<b>43,789,882</b>	<b>47,227,370</b>	<b>1,014,859</b>	<b>48,242,229</b>
Add Back of Depreciation		-5,663,795	0	-5,492,054	-5,946,000	0	-5,946,000
<b>Surplus (Deficit)</b>		<b>458,331</b>	<b>9,440,314</b>	<b>613,797</b>	<b>994,859</b>	<b>1,034,859</b>	<b>-0</b>

MUNICIPALITY OF COLCHESTER

2024-2025 OPERATING BUDGET

REVENUE and EXPENDITURE SUMMARY

April 2024

Page 1

	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
<b>REVENUE</b>						
Assessable Property Taxes	34,103,174	33,625,127	34,260,375	38,273,675	0	38,273,675
Grants in Lieu	1,259,089	611,488	1,267,251	1,289,352	0	1,289,352
Own Sources	970,500	826,569	1,446,669	1,237,000	0	1,237,000
Government Transfers	2,383,133	987,752	1,937,330	1,476,202	20,000	1,496,202
<b>Total Revenue</b>	<b>38,715,896</b>	<b>36,050,936</b>	<b>38,911,625</b>	<b>42,276,229</b>	<b>20,000</b>	<b>42,296,229</b>
<b>EXPENSE</b>						
Government	1,006,190	750,762	1,051,938	1,419,257	50,000	1,469,257
Dept. Admin. Costs	6,220,973	4,184,218	6,059,988	6,856,686	263,557	7,120,243
Protective Services	609,037	296,152	433,627	617,576	65,043	682,619
Transportation Services	2,589,820	1,056,443	2,388,665	2,770,950	20,000	2,790,950
Sewage Treatment-Urban	1,298,767	739,049	1,277,753	1,213,134	0	1,213,134
Sewage Treatment- Rural	3,314,618	629,651	3,571,470	3,803,469	0	3,803,469
Solid Waste	2,000,279	330,171	2,538,878	3,414,346	0	3,414,346
Climate Action	0	0	0	-28,112	0	-28,112
Environmental Development Services	3,119,429	813,095	2,734,037	2,315,614	80,000	2,395,614
Recreation, Parks, Rinks	3,114,824	1,795,588	3,171,459	3,368,062	486,259	3,854,321
Transfers to other Govts.	16,671,802	12,100,459	16,657,094	17,341,207	0	17,341,207
Other Transfers	3,975,623	3,915,033	3,904,974	4,135,181	50,000	4,185,181
<b>Total Expenses</b>	<b>43,921,361</b>	<b>26,610,622</b>	<b>43,789,882</b>	<b>47,227,370</b>	<b>1,014,859</b>	<b>48,242,229</b>
Add Back of Depreciation	(5,663,795)	0	(5,492,054)	(5,946,000)	0	(5,946,000)
<b>SURPLUS(DEFICIT)</b>	<b>458,330</b>		<b>613,797</b>	<b>994,859</b>	<b>-994,859</b>	<b>(0)</b>
Transfer to Operating Reserve						
<b>ADJUSTED SURPLUS(DEFICIT)</b>			<b>613,797</b>			

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2024-2025 OPERATING BUDGET

April 2024

PAGE 6

REF # 1

ASSESSABLE PROPERTY TAX

2023-2024 (000's)		2024- 2025(000's)	INCREASE (000's)	% CHANGE
----------------------	--	----------------------	------------------	----------

Net Taxable Assessments:

Residential	2,665,780		2,882,330	216,550	8.12%
Resource	81,852		89,841	7,989	9.76%
Commercial	317,086		362,452	45,366	14.31%
Forest Acreage	158,397		158,210	-187	-0.12%
	<b>3,223,115</b>		<b>3,492,833</b>	<b>269,718</b>	<b>8.37%</b>

2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	Appeals	2024-2025 MAINTENANCE BUDGET
---------------------	--------------	------------------------	---------------------------------	---------	------------------------------------

Tax Levy:

Residential	23,521,377	23,575,000	23,575,639	25,508,621	-76,526	25,432,095
Resource	724,390	724,756	724,756	795,093	0	795,093
Commercial	7,207,872	7,281,999	7,281,999	8,263,906	-24,792	8,239,114
Forest Acreage	158,397	158,338	158,338	158,210	0	158,210
	<b>31,612,036</b>	<b>31,740,093</b>	<b>31,740,732</b>	<b>34,725,829</b>	<b>-101,318</b>	<b>34,624,511</b>

Tax Rate

	2023-2024 RATE		2024-2025 RATE	TAX LEVY	INCREASE/ DECREASE (in cents)	INCREASE/ DECREASE (%)
1. Maintenance Rate Inc./Dec.						
Residential	0.885		0.885	26,227,187	0.000	0.0000%
Commercial	2.280		2.280	8,397,324	0.000	0.0000%
				<b>34,624,511</b>		

Assessment Increase:

The increase in residential assessment of 8.12%.

The increase in commercial assessment is 9.76%.

As prescribed by the Assessment Act, a per acre levy is charged to owners of forest land. Records from the Assessment Office indicate that 333,266 acres are charged at 25 cents per acre (under 50,000) and 187,233 acres at 40 cents per acre (over 50,000).

Tax Rate versus Assessment:

On residential/resource, a one cent increase raises \$296,352 of property tax.

On commercial/business occupancy, a one cent increase raises \$36,136 of property tax.

MUNICIPALITY OF THE COUNTY OF COLCHESTER  
2024-2025 OPERATING BUDGET

April 2024

PAGE 7

ASSESSABLE PROPERTY TAX (Con.)  
REF # 2

STREET FRONTAGES

			Last Year Actual 2022/23	2023- 2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-00-0001-4076	Street frontage	Huckleberry/Delorey	15,138	15,138	0	0	0		0
01-00-0001-4085	Street frontage	Raven/Junco	0		0		0		0
	Street frontages		15,138	15,138	0	0	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 2022/23	2023- 2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-00-0001-4405	Aliant	Based on Revenue (MT&T)	116,587	115,000	109,964	109,964	110,000		110,000
	Aliant		116,587	115,000	109,964	109,964	110,000	0	110,000

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 2022/23	2023- 2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-00-0001-4485	Nova Scotia Power	NS Power Corporation	21,805	21,000	27,215	27,215	27,000		27,000
	Nova Scotia Power		21,805	21,000	27,215	27,215	27,000	0	27,000

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

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2024-2025 OPERATING BUDGET

April 2024

PAGE 8

ASSESSABLE PROPERTY TAX (Continued)

REF # 5

			HST GRANT							
	Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET			
01-00-0001-4837	HST Grant		PNS - HST Offset Payment	88,589	100,000	88,589	84,464	85,000		85,000
	HST Grant			88,589	100,000	88,589	84,464	85,000	0	85,000

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 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET			
01-00-0001-4415	Deed Transfer Tax		Deed Transfer Tax	2,426,402	2,240,000	1,658,627	2,298,000	3,427,164		3,427,164
	Deed Transfer Tax			2,426,402	2,240,000	1,658,627	2,298,000	3,427,164	0	3,427,164

The County receives 1.5% of the purchase price of properties sold in the County, as Deed Transfer Tax. Effective January 1, 2024 as the rate was increased from 1%.



MUNICIPALITY OF THE COUNTY OF COLCHESTER

2024-2025 OPERATING BUDGET

April 2024

PAGE 9

GRANTS IN LIEU

REF # 7

			FEDERAL GRANT IN LIEU						
			Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-00-0002-4455	Federal Grant in lieu	Federal Government	128,384	129,000	137,346	137,346	140,000		140,000
01-00-0002-4456	Federal Grant in lieu	CBC GIL	1,637	1,800	1,687	1,687	1,700		1,700
01-00-0002-4457	Federal Grant in lieu	CPC GIL	6,338	6,400	6,338	6,338	6,400		6,400
	Federal Grant in lieu		136,359	137,200	145,371	145,371	148,100	0	148,100
<b>Total</b>									

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 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-00-0002-4465	Provincial Grant In Lieu	Province - Real Property	472,928	495,702	0	495,702	508,094		508,094
01-00-0002-4470	Provincial Grant In Lieu	Province - Supported Institution	88,848	93,152	0	93,152	95,480		95,480
01-00-0002-4475	Provincial Grant In Lieu	Province - Forest Land	65,392	65,300	0	65,300	65,300		65,300
01-00-0002-4460	Provincial Grant In Lieu	Province - Fire protection	1,609	1,610		1,610	1,610		1,610
01-00-0002-4477	Wind Turbines	Wind Turbines GIL	461,511	466,126	466,117	466,117	470,767		470,767
		<b>Total</b>	<b>1,090,288</b>	<b>1,121,889</b>	<b>466,117</b>	<b>1,121,880</b>	<b>1,141,252</b>	<b>0</b>	<b>1,141,252</b>

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 for 2023/2024:

Truro Heights	\$67,649
Greenfield	\$21,889
Kemptown	\$33,127
Nuttby	\$338,096
Spiddle Hill	\$5,345
<b>Total:</b>	<b>\$466,106</b>

**MUNICIPALITY OF THE COUNTY OF COLCHESTER  
2024-2025 OPERATING BUDGET**

April 2024

PAGE 10

**OWN SOURCES  
REF # 9**

		TAX CERTIFICATE FEES					
	Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-00-0005-4615	36,950	48,000	25,450	38,175	40,000		40,000
	36,950	48,000	25,450	38,175	40,000	0	40,000

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 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-00-0006-4650	424,564	100,000	376,000	564,000	400,000		400,000
	424,564	100,000	376,000	564,000	400,000	0	400,000

0

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

2024-2025 OPERATING BUDGET

April 2024

PAGE 11

OWN SOURCES (continued)

REF # 11

		INTEREST ON TAXES						
		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-00-0005-4705	General Interest	426,883	400,000	293,171	439,757	425,000		425,000
01-00-0005-4712	Liens	6,739	9,500	3,453	5,179	7,000		7,000
		433,622	409,500	296,624	444,936	432,000	0	432,000

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

0

REF # 12

		MISCELLANEOUS						
		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-00-0005-4505	Office recoveries	6,000	6,000	0	6,000	6,000		6,000
01-00-0005-4715	Mortgage Listing Fees	54,780	57,000	53,625	53,625	57,000		57,000
01-00-0005-4605	Bus Proof Licenses	2,215	2,000	1,350	2,000	2,000		2,000
01-00-0005-4755	Commissions	179,411	170,000	0	180,000	180,000		180,000
01-00-0005-4760	Misc. (fuel tax rebate)	145,062	40,000	13,624	40,000	40,000		40,000
01-00-0005-4486	Solar RECC	23,486	23,000	7,289	10,934	25,000		25,000
01-00-0005-4487	Wind Revenue	107,741	115,000	52,607	107,000	55,000		55,000
		518,695	413,000	128,495	399,559	365,000	0	365,000

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

2024-2025 OPERATING BUDGET

April 2024

PAGE 12

GOVERNMENT TRANSFERS

REF # 13

			EQUALIZATION GRANT						
			Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 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 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-00-0008-4805	Farm Acreage Grant	Farm Acreage	270,115	290,088	287,071	287,071	301,236		301,236
	Farm acreage grant		270,115	290,088	287,071	287,071	301,236	0	301,236

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 3.5%. The estimated revenue is based on 79,692 acres @ \$3.78 per acre for fiscal 2024-2025.

REF # 15

			911 SUBSCRIPTION REVENUE						
			Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-00-0008-4840	911 Subscription revenue	PNS - 911 Cost Recovery	11,982	12,000	11,843	11,843	12,000		12,000
	911 Subscription revenue		11,982	12,000	11,843	11,843	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

2024-2025 OPERATING BUDGET

April 2024

PAGE 13

GOVERNMENT TRANSFERS (continued)

REF # 16

		TRANSFERS FROM RESERVES					
	Last Year Actual 2023/24	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-00-0004-4930	647,998	1,786,630	541,630	1,344,000	868,551	20,000	888,551
Trans from own reserve	647,998	1,786,630	541,630	1,344,000	868,551	20,000	888,551

0

From the Operating Reserve:

From Gas Tax Revenue:

Transfer of \$668000 for Broadband internet expenditures in 24/25 fiscal.

Additions/Deletions:

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2024-2025 OPERATING BUDGET

April 2024

PAGE 14

GOVERNMENT:  
REF # 17

		LEGISLATIVE						
		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-10-0011-5205	Mayor & Councillor's Salaries	590,807	588,541	418,895	628,343	670,150		670,150
01-10-0011-5210	Mayor & Council Benefits	22,093	14,098	18,847	28,271	33,507		33,507
01-10-0011-5575	Pension adjustment		0	0				0
01-10-0011-5576	Sick Leave Adjustment	7,664	7,650	0		0		0
01-10-0011-6005	Mayor Honorarium	0	0			0		0
01-10-0011-6010	Mayor T & D	0	0			0		0
01-10-0011-6012	Mayor Expenses	11,616	300	4,015	6,023	300		300
01-10-0011-6014	Dist 1 Councillor T & D	0	0			0		0
01-10-0011-6016	Dist 1 Councillor Expenses	307	1,200	595	893	1,200		1,200
01-10-0011-6018	Dist 2 Council. T & D	0	0			0		0
01-10-0011-6020	Dist 2 Council. Expenses	3,136	1,200	98	147	1,200		1,200
01-10-0011-6022	Dist 3 Council. T & D	0	0	717	1,076	1,000		1,000
01-10-0011-6024	Dist 3 Council. Expenses	9,218	0	4,917	7,376	8,500		8,500
01-10-0011-6026	Dist 4 Council. T & D	0	300	0	0	300		300
01-10-0011-6027	District 4 Councillor Expenses	464	1,200	426	639	1,200		1,200
01-10-0011-6028	Dist 4 Council. Expenses	2,421	0	1,275	1,913	0		0
01-10-0011-6030	Dist 5 Council. - T & D	0	0	0	0	0		0
01-10-0011-6032	Dist 5 Council. Expenses	584	0	37	55	0		0
01-10-0011-6034	Dist 6 Council. - T & D	0	1,200	0	0	1,200		1,200
01-10-0011-6036	Dist 6 Council. Expenses	346	0	206	309	0		0
01-10-0011-6038	Dist 7 Council. T & D	0	300	0	0	300		300
01-10-0011-6040	Dist 7 Council. Expenses	2,620	1,200	1,628	2,442	1,200		1,200
01-10-0011-6042	Dist 8 Council. T & D	0	300	0	0	300		300
01-10-0011-6044	Dist 8 Council. - Expenses	638	1,200	547	821	1,200		1,200
01-10-0011-6046	Dist 9 Council. - T & D	0	300	0	0	300		300
01-10-0011-6048	Dist 9 Council. - Expenses	2,034	1,200	2,121	3,182	1,200		1,200
01-10-0011-6050	Councillor's Honorarium	0	300	0	0	300		300
01-10-0011-6052	Dist 10 Council. - T & D		1,200	0	0	1,200		1,200
01-10-0011-6054	Dist 10 Council. - Expenses	2,221	10,000	1,391	2,087	1,200		1,200
01-10-0011-6056	Dist 11 Council. - T & D	0	0	0	0		0	0
01-10-0011-6058	Dist 11 Councillor Expenses	0	500	0	0	500		500
01-10-0011-6060	Benefits - Mayor & Council.	5,300	10,000	8,208	12,312	12,000		12,000
01-10-0011-6115	Flood Control Comm Members	0	0	0	0	0		0
01-10-0011-6455	FCM Conference	0		0	21,998	8,000	0	8,000
01-10-0011-6155	Transportation & Mileage	20	1,000	0	0	1,000		1,000
01-10-0011-6160	School enhancement	0	1,000	0	0	1,000	0	1,000
01-10-0011-6170	Meals/Luncheons	2,378	12,000	1,014	1,521	8,000		8,000
01-10-0011-6300	Miscellaneous Expenses	3,408	12,000	9,381	14,072	12,000		12,000
01-10-0011-6450	NSFM Conference	0		0	23,025	8,000		8,000
01-10-0011-6530	Organizational Review							
<b>Total</b>		<b>667,275</b>	<b>668,189</b>	<b>474,318</b>	<b>756,499</b>	<b>776,257</b>	<b>0</b>	<b>776,257</b>

Honorariums:

Councillor's honorariums are set in accordance with the Councillor Remuneration bylaw. For 2023/2024, the breakdown was as follows: Mayor: \$76,002; Deputy Mayor \$57,765, and Councillors \$50,687. For 2024/25, the budgeted amounts are Mayor \$78,461; Deputy Mayor \$60,224, and Councillors \$53,146.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**  
**2024-2025 OPERATING BUDGET**

April 2024

PAGE 15

**GOVERNMENT (continued)**

**REF # 18**

			MEMBERSHIPS						
			Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-10-0011-6590	NSFM		25,414	28,000	19,568	19,568	28,000		28,000
01-10-0011-6595	FCM		8,245	10,000	8,745	9,000	10,000		10,000
<b>Total</b>			<b>33,659</b>	<b>38,000</b>	<b>28,313</b>	<b>28,568</b>	<b>38,000</b>	<b>0</b>	<b>38,000</b>

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

**REF # 19**

			MUNICIPAL GRANTS						
			Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-10-0011-6507	Economic development grant	Grant-Economic development	24,250	60,000	16,510	30,000	60,000		60,000
01-10-0011-6505	Non-profit grant requests		189,015	200,000	194,750	200,000	250,000	50,000	300,000
<b>Total</b>			<b>213,265</b>	<b>260,000</b>	<b>211,260</b>	<b>230,000</b>	<b>310,000</b>	<b>50,000</b>	<b>360,000</b>

**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 2024/25:

- Annual Grants for 2024/25 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), Colchester Community Workshop (\$20,000, 4 of 5 years), CMHA (\$10,000)

**REF # 20**

			NEWSLETTER						
			Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-10-0011-6180	Newsletter		36,104	40,000	36,871	36,871	45,000	0	45,000

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

**REF # 21**

			ELECTION						
			Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-10-0011-6430	Election		-	0	0	0	250,000		250,000

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2024-2025 OPERATING BUDGET

April 2024

PAGE 16

DEPARTMENT ADMIN COSTS:  
REF # 22

		GENERAL ADMINISTRATION						
		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
<b>Administration:</b>								
01-10-0012-5205	Salaries	721,526	851,313	409,946	614,919	868,908	50,000	918,908
01-10-0012-5210	Admin. Employee Benefits	92,832	150,239	62,773	94,160	156,404	9,000	165,404
01-10-0012-6273	Fiona Insurance Claim		0	0				0
01-10-0012-6240	Legal Services	71,886	80,000	40,420	60,630	100,000		100,000
01-10-0012-6250	Insurance	65,316	35,000	23,726	35,589	37,368		37,368
01-10-0012-6260	Telephone	16,780	15,000	9,174	13,761	15,000		15,000
01-10-0012-6270	Office Supplies	15,362	18,000	11,972	17,958	18,000		18,000
01-10-0012-6272	Fiona	832,426	0	7,990	61,958	0		0
01-10-0012-6290	Postage	14,480	20,000	8,174	12,261	20,000		20,000
01-10-0012-6299	Community Engagement		10,000	0	0	50,000		50,000
01-10-0012-6300	Other Services			12,572		25,000		25,000
01-10-0012-6310	Newspaper Ads	21,472	12,000	7,488	11,232	12,000		12,000
01-10-0012-6316	EDI Committee					54,000		54,000
01-10-0012-6320	Dues & Fees	14,865	2,000	2,868		5,000		5,000
01-10-0012-6315	Reference Materials	1,061		0	2,000	2,000		2,000
01-10-0012-6350	Training & Development	921	1,000	664	1,000	1,000		1,000
01-10-0012-6351	Exec - T. & D. (DMCD)	2,805	3,500	351	527	3,500		3,500
01-10-0012-6352	Exec - Expenses (DMCD)	3,273	2,500	460	690	2,500		2,500
01-10-0012-6353	Admin - T. & D. (Dir. Corp)	1,415	2,000	2,018	3,027	2,000		2,000
01-10-0012-6354	Admin - Expenses (Dir. Corp)	1,191	3,000	395	593	3,000		3,000
01-10-0012-6345	Records Management		10,000	0	0	10,000		10,000
01-10-0012-6355	Wellness Initiative	14,395	15,000	15,087	22,631	30,000		30,000
01-10-0012-6360	Consultants	19,019	70,000	98,955	148,433	100,000		100,000
01-10-0012-6410	Collection Costs (Keltic)		5,000	0	0	5,000		5,000
01-10-0012-6701	Promotional Materials	1,855	5,449	3,388	5,082	6,000		6,000
01-10-0012-6750	Travel/Expenses	402	6,000	239	359	6,000		6,000
01-10-0012-7315	Bad Debts	4211	0			4000		4,000
01-10-0012-7322	Scholarships	6,000	8,000	7,000	8,000	8,000		8,000
01-10-0012-6304	Boundary Review Survey	13,483	0	823	823	0		0
			0					0
	<b>Subtotal</b>	<b>1,936,976</b>	<b>1,325,001</b>	<b>726,483</b>	<b>1,115,630</b>	<b>1,544,680</b>	<b>59,000</b>	<b>1,603,680</b>
<b>Computer Systems:</b>								
01-0016-5205	Salaries	212,129	230,646	150,351	225,527	240,627		240,627
01-0016-5210	Benefits	36,628	50,742	29,471	44,206	52,938		52,938
01-0016-6350	Training and Development	2,015	2,250	1,110	1,800	2,250		2,250
01-0016-6371	Infrastructure	38,702	78,650	31,565	65,000	58,820		58,820
01-0016-6373	Lease costs	90,966	105,338	44,381	75,000	50,945		50,945
01-0016-6375	Licensing and fees	130,022	96,050	81,304	121,956	144,813		144,813
01-0016-6380	Computer supplies	7,986	6,250	6,153	8,500	8,500		8,500
01-0016-6385	Maintenance							
01-0016-6750	Travel	886	1,000		600	1,000		1,000
	<b>Subtotal</b>	<b>519,334</b>	<b>570,926</b>	<b>344,336</b>	<b>542,589</b>	<b>559,892</b>	<b>0</b>	<b>559,892</b>
	<b>Total</b>	<b>2,456,310</b>	<b>1,895,927</b>	<b>1,070,819</b>	<b>1,658,219</b>	<b>2,104,573</b>	<b>59,000</b>	<b>2,163,573</b>



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 Occupational Health & Safety Coordinator be recruited

**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 \$300 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

2024-2025 OPERATING BUDGET

April 2024

PAGE 18

DEPARTMENT ADMIN COSTS (cont.)

REF # 23

		FINANCIAL SERVICES						
		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
<b>Finance:</b>								
01-0014-5205	Salaries	257,135	268,288	176,995	265,493	280,035	80,335	360,370
01-0014-5210	Benefits	43,805	53,658	33,635	50,453	56,007	17,674	73,681
01-0014-6260	Telephone	664	1,250	364	1,750	700		700
01-0014-6270	Office expenses	10,167	11,000	8,676	12,000	12,500		12,500
01-0014-6350	Training and Development	1,470	1,500	902	902	1,500	2,500	4,000
01-0014-6351	Training and Development - Manager	3,468	3,500	2,585	2,585	3,750		3,750
01-0014-6352	Expenses - Manager		200	0	0	0		0
01-0014-6370	External audit fees	49,098	46,000	48,819	48,819	46,000	500	46,500
01-0014-6390	Software Support	29,395	37,500	31,708	34,774	36,750		36,750
	<b>Subtotal</b>	<b>395,203</b>	<b>422,895</b>	<b>303,685</b>	<b>416,776</b>	<b>437,242</b>	<b>101,009</b>	<b>538,251</b>
<b>Tax Office:</b>								
01-0018-5205	Salaries	84,616	81,933	57,162	85,743	100,948		100,948
01-0018-5210	Benefits	15,928	12,276	12,224	18,337	22,208		22,208
01-0018-6260	Telephone	4,558	4,463	3,020	4,529	4,750		4,750
01-0018-6270	Office expense	914	100	868	3,000	4,000		4,000
01-0018-6290	Postage	39,271	39,490	30,338	34,000	42,000		42,000
01-0018-6350	Training and Development	1,110	1,110	1,367	1,367	1,500		1,500
01-0018-6401	Tax billings	12,811	12,811	7,937	7,937	9,000		9,000
01-0018-6405	Tax sale costs	541	641	-1,192	0	500		500
01-0018-6410	Collection costs		0		300	100		100
01-0018-6415	Tax exemptions	418,244	418,244	494,863	494,863	515,000		515,000
01-0018-6551	Foreign Exchange	- 62	0	177	266	0		0
01-0018-6552	Bank Fees	6,043	6,732	4,940	7,410	7,750		7,750
01-0018-6600	Reduced taxes - Debert Park	9,938	9,938	10,314	10,314	10,550		10,550
	<b>Subtotal</b>	<b>593,912</b>	<b>587,739</b>	<b>622,020</b>	<b>668,067</b>	<b>718,306</b>	<b>0</b>	<b>718,306</b>
	<b>Total</b>	<b>989,115</b>	<b>1,010,634</b>	<b>925,705</b>	<b>1,084,843</b>	<b>1,155,548</b>	<b>101,009</b>	<b>1,256,557</b>

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 24/25 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  
2024-2025 OPERATING BUDGET**

April 2024

PAGE 20

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

		PLANNING, PUBLIC WORKS, PROPERTY INFORMATION						
		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
<b>Planning:</b>								
01-0061-5205	Salaries	404,822	471,622	296,493	444,740	554,215		554,215
01-0061-5207	Term employee		10,000					0
01-0061-5210	Benefits	61,361	94,324	49,903	74,854	121,927		121,927
01-0061-6240	Legal services	26,412	12,000	17,739	26,609	17,000		17,000
01-0061-6260	Telephone	11,238	11,000	7,304	10,955	12,000		12,000
01-0061-6270	Office expense	1,687	3,000	385	577	0		0
01-0061-6300	Miscellaneous	3,210	8,500	2,489	3,733	5,000		5,000
01-0061-6310	Advertisements	8,975	3,500	3,001	4,501	6,000		6,000
01-0061-6350	Training & development	18,889	16,000	11,937	17,905	8,000		8,000
01-0061-6351	Training & development - Director	1,576	2,000	929	1,393	2,500		2,500
01-0061-6352	Travel - Director	629	2,500	495	743	2,500		2,500
01-0061-6750	Travel	481	2,000	41	61	2,000		2,000
01-0061-6755	Mapping	2,933	7,000	2,018	3,027	5,000		5,000
01-0061-9998	Special Projects	10,315		1,006	1,509	0		
	<b>Subtotal</b>	<b>552,528</b>	<b>643,446</b>	<b>393,738</b>	<b>590,607</b>	<b>736,143</b>	<b>0</b>	<b>736,143</b>
<b>Public Works:</b>								
01-0015-5205	Salaries	338,886	375,964	252,694	385,000	364,770	52,600	417,370
01-0015-5210	Benefits	45,051	67,292	44,133	66,200	65,659	9,468	75,127
01-0015-6240	Legal Services	6,336	15,000	3,540	7,600	9,060		9,060
01-0015-6260	Telephone	11,616	6,700	39,398	60,000	30,000		30,000
01-0015-6270	Office supplies	646	2,000	1,097	3,500	2,000		2,000
01-0015-6295	Safety Supplies	-	1,000	274	1,000	1,000		1,000
01-0015-6300	Miscellaneous	2,107	3,000	542	2,500	4,000		4,000
01-0015-6305	Lower Truro water	3,661	2,000	296	1,500	2,000		2,000
01-0015-6320	Memberships and dues	3,186	3,000	1,561	3,000	4,100		4,100
01-0015-6350	Training & development	1,338	9,000	242	3,000	9,000		9,000
01-0015-6351	Training & development engineers	5,574	6,000	3,353	4,500	7,000		7,000
01-0015-6353	Training & development director	2,591	5,000	1,857	3,000	5,250		5,250
01-0015-6360	Consultant's fees		250,000	79,503	163,159	80,000		80,000
01-0015-6380	Map expense/Computer costs	10,932	12,000	2,118	8,000	12,300		12,300
01-0015-6400	Storm water management		15,000		0	0		0
01-0015-6750	Travel	1,682	2,500	859	1,288	2,500		2,500
01-0015-6755	Mapping							
01-0015-6770	Flood Committee		500			500		500
01-0015-6771	Public Meetings	228	1,000	125	500	1,000		1,000
	<b>Subtotal</b>	<b>433,835</b>	<b>776,957</b>	<b>431,592</b>	<b>713,747</b>	<b>600,139</b>	<b>62,068</b>	<b>662,207</b>
<b>Property Info:</b>								
01-0019-5205	Salaries	178,795	186,898	109,316	163,974	205,151		205,151
01-0019-5207	Salaries		0					0
01-0019-5210	Benefits	35,131	37,380	20,828	31,242	45,133		45,133
01-0019-6260	Telephone	2,781	0	1,665	2,497	3,000		3,000
01-0019-6270	Office expense	1,730	2,600	1,199	1,799	4,800		4,800
01-0019-6280	Photocopier expense	2,666	2,400	566	850	1,200		1,200
01-0019-6300	Miscellaneous	402.13	0			500		500
01-0019-6350	Training & development staff	367	3,200			3,200		3,200
01-0019-6351	Training & development manager	131	1,600	156	233	5,700		5,700
01-0019-6352	Manager expenses		0			500		500
01-0019-6380	Computer expense	236	9,300	3,256	4,884	8,000		8,000
01-0019-6750	Travel		0			1,500		1,500
01-0019-6756	Geographical info system	23,642	33,865	5,133	7,700	33,700		33,700
	<b>Subtotal</b>	<b>245,881</b>	<b>277,243</b>	<b>142,119</b>	<b>213,179</b>	<b>312,384</b>	<b>0</b>	<b>312,384</b>
	<b>Total</b>	<b>1,232,244</b>	<b>1,697,646</b>	<b>967,449</b>	<b>1,517,533</b>	<b>1,648,666</b>	<b>62,068</b>	<b>1,710,734</b>

## DEPARTMENT ADMIN COSTS (cont.)

REF # 24

## PLANNING, PUBLIC WORKS, PROPERTY INFORMATION (continued)

## Services are as follows:

**For Planning-** Statutory planning.

**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: Full Time admin, Range 2 Step 2

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 &amp; 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 (\$2500 x2), Attend MPWANS (\$750x2), \$250X2 for ENG NS AGM - Total \$7,000.

T&D - Director PW: Attend ACWWA (2,500), MPWANS (\$750), CWWA Window on Ottawa (\$2,000) misc - Total \$5,250.

## Telephone:

Monthly Eastlink \$195@12, Monthly Bell Aliant \$150@12, \$60x3@12 for cell phones 1x60@12 for tablet, 2x60@12 for GPS Sim cards, new phone \$600=\$9,060

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

**Consultant's Fees:** \$50K for Assistance with updating of County design standards, \$30K remnant for capacity studies for various communities

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

**Memberships and Due to Include:** \$183 Road Builders, \$436 AWWA, \$318x3 Engineers NS, \$180 CET, \$736 TAC, \$662 CWWA,

CNAM \$280, and \$200 for MPWANS, misc \$500 for a Total of \$4,100.

## Computer Supplies to Include:

Topcon annual fee \$1500, Annual plotter Maint \$2,700, Brightly contribution \$2,500, hydrocad annual fee \$900

3xCAD licences @ \$1075 each, misc maint/supplies \$1500: \$Total =\$12,300

## 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  
2024-2025 OPERATING BUDGET**

April 2024

PAGE 22

**DEPARTMENT ADMIN COSTS (cont.)  
REF # 25**

		BY-LAW ENFORCEMENT						
		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
<b>Building/Fire Inspection:</b>								
01-0022-5205	Salaries	260,929	261,975	198,763	298,144	382,146		382,146
01-0022-5207	Salaries	10,901	9,500	2,575	3,863	16,000		16,000
01-0022-5210	Benefits	44,887	52,395	37,857	56,786	84,072		84,072
01-0022-6240	Legal services	14,360	15,000	17,631	26,446	25,000		25,000
01-0022-6250	Insurance	3,341	3,600	3,324	3,324	3,600		3,600
01-0022-6260	Telephone	1,684	1,800	992	1,700	2,400		2,400
01-0022-6270	Office supplies	5,882	5,500	4,011	6,016	11,500		11,500
01-0022-6300	Miscellaneous	3,321	3,500	1,904	2,856	4,500		4,500
01-0022-6350	Training and development	11,179	12,000	6,267	9,400	12,000		12,000
01-0022-6380	Computer supplies	11,000	10,500	48,619	48,619	53,000		53,000
01-0022-6700	Vehicle lease	12,997	13,000	8,665	12,997	0		0
01-0022-6750	Travel	8,485	12,000	4,852	7,279	12,000		12,000
01-0022-6754	Civic Sign			1,823	6,500	6,500		6,500
01-0022-7645	Vehicle maint.	4,156	4,500	472	708	4,500		4,500
01-0022-7650	Vehicle Fuel	10,158	10,000	6,729	10,094	10,000		10,000
4620	Building permit fees	(83,098)	(75,000)	(50,256)	(75,383)	(75,000)		-75,000
01-00-0005-4630	Civic Sign fees			(4,800)	(7,200)	(7,200)		-7,200
	<b>Subtotal</b>	<b>320,182</b>	<b>340,270</b>	<b>289,428</b>	<b>412,148</b>	<b>545,018</b>	<b>0</b>	<b>545,018</b>
<b>Development Office:</b>								
01-0060-5205	Salaries	85,483	83,586	54,657	81,985	86,930	34,000	120,930
01-0060-5210	Benefits	14,900	18,389	10,705	16,058	18,255	7,480	25,735
01-0060-6270	Office expense	319	1,000	4,287	4,400	0		0
01-0060-6300	Miscellaneous	218	400	65	97	400		400
01-0060-6750	Travel	1,670	1,500			1,000		1,000
01-0060-6755	Mapping		0					0
01-0060-6760	Conference	886	1,000	899	1,348	1,000		1,000
01-4757	Subdivision fees	-6,325	-6,500	-4,225	-6,338	-6,500		-6,500
01-4625	Development fees	863	-1,800	-1,200	-1,800	-1,800		-1,800
	<b>Subtotal</b>	<b>98,014</b>	<b>97,575</b>	<b>65,188</b>	<b>95,751</b>	<b>99,285</b>	<b>41,480</b>	<b>140,765</b>
<b>Dog Control:</b>								
01-0024-5205	Salaries		0	0	0			0
01-0024-5207	Salaries		0	0	0			0
01-0024-5210	Benefits		0	0	0			0
01-0024-6250	Insurance		0	0	0			0
01-0024-6300	Misc.		2,500	0		2,500		2,500
01-0024-6303	Dog control expenses		1,500	0				0
01-0024-6308	SPCA	120,000	120,000	80,000	120,000	120,000		120,000
01-0024-6356	Commission on dog tag sales	2,341	3,500	1,580	2,370	0		0
01-0024-6700	Vehicle lease		0	0	0			0
01-0024-7645	Vehicle maintenance		0	0	0			0
01-0024-7650	Fuel		0	0	0			0
	<b>Subtotal</b>	<b>122,341</b>	<b>127,500</b>	<b>81,580</b>	<b>122,370</b>	<b>122,500</b>	<b>0</b>	<b>122,500</b>
<b>Less:</b>								
01-4610	Dog tag sales	(7,660)	-9,000	-6,287	-7,500	-20,000		-20,000
	<b>Subtotal</b>	<b>(7,660)</b>	<b>-10,000</b>	<b>-6,287</b>	<b>-7,500</b>	<b>-20,000</b>	<b>0</b>	<b>-20,000</b>
	<b>Total</b>	<b>532,877</b>	<b>555,345</b>	<b>429,909</b>	<b>622,769</b>	<b>746,803</b>	<b>41,480</b>	<b>788,283</b>

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2024-2025 OPERATING BUDGET

April 2024

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; Addition: 0.5 Development officer.

**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.

**Computer Supplies:** Permitting software Camino has been secured to replace Cityview. This is subscription based.

**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

2024-2025 OPERATING BUDGET

April 2024

PAGE 24

DEPARTMENT ADMIN. COSTS (cont.)

REF # 26

RECREATION SERVICES

		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
<b>Expenses:</b>								
01-0070-5205	Salaries	283,933	348,530	204,018	355,000	363,831		363,831
01-0070-5207	Part-time salaries	63,242	15,950	3,121	22,000	26,027		26,027
01-0070-5210	Benefits	49,532	73,700	39,931	70,000	80,043		80,043
01-0070-6260	Telephone	9,956	7,000	6,151	9,226	10,500		10,500
01-0070-6270	Office supplies	3,408	5,000	5,189	6,000	8,500		8,500
01-0070-6285	Art Purchase Program	2,623	3,500	524	1,385	3,000		3,000
01-0070-6300	Misc Expenses	475	500	116	174	500		500
01-0070-6310	Advertising	4,895	5,000	3,903	4,800	5,000		5,000
01-0070-6320	Membership Fees	609	4,000	1,435	2,800	4,000		4,000
01-0070-6350	Training and development	3,476	4,000	4,084	4,584	4,500		4,500
01-0070-6750	Travel	3,396	5,000	3,234	4,851	5,000		5,000
01-0070-7190	Magazines and Miscellaneous	172	200	52	52	200		200
01-0070-7195	Education and Promotions	11,647	14,000	8,294	12,442	14,000		14,000
01-0070-7205	Volunteer Reception		2,000		1,000	1,500		1,500
01-0070-7207	Mayor's Challenge	7,300	4,000	2,251	3,376	4,000		4,000
01-0070-7208	Cobequid Trail Run	11,539	14,000	12,675	12,675	14,000		14,000
01-0070-7209	4 on 4 hockey	8,190	11,000	560	10,000	11,000		11,000
01-0070-7210	Recreation Workshops		1,500	728	1,091	1,500		1,500
01-0070-7211	Women Learn to Play	3,538	6,400	3,279	5,000	6,500		6,500
01-0070-7212	Afterschool program	20,000	34,805	42,498	36,550	38,000		38,000
01-0070-7213	Spokebenders		700	700	700			0
01-0070-7214	Fun Run		0					0
01-0070-7215	Active Communities Program	3,006	18,000	3,653	15,000	20,000		20,000
01-0070-7216	Summer Day Camps	49,730	54,000	67,633	52,000	60,000		60,000
01-0070-7217	Active Transportation	1,573	13,000	1,307	1,960	13,000		13,000
01-0070-7218	Senior Fitness	2,304	2,000	2,037	2,500	2,500		2,500
01-0070-7219	Step into Spring	2,044	1,500	159	1,400	1,000		1,000
01-0070-7222	Bike Week	1,967	2,000	4,798	4,798	4,000		4,000
01-0070-7223	Other community activities	102	10,000	1,853	2,779	10,000	0	10,000
01-0070-7224	Learn to Skate	500	4,000	0	600	4,000		4,000
01-0070-7226	Multi sport	14,044	20,000	2,105	11,657	20,000		20,000
01-0070-7227	After the Bell		0					0
01-0070-7229	Before & After Tatamagouche		0					0
	<b>Subtotal</b>	<b>563,202</b>	<b>685,285</b>	<b>426,286</b>	<b>656,399</b>	<b>736,101</b>	<b>0</b>	<b>736,101</b>
<b>Revenues:</b>								
01-00-0004-4790	Provincial Funding	-54,711	-65,000	-46,790	-48,290	-60,000		-60,000
01-00-0005-5002	Community Events	-9,063	-13,000	-13,050	-13,050	-14,000		-14,000
01-00-0005-5004	4 on 4 Hockey	-7,000	-8,000	-7,316	-10,974	-11,000		-11,000
01-00-0005-5008	Women Learn 2 Play	-1,090	-2,500	-3,550	-5,325	-6,000		-6,000
01-00-0005-5010	Afterschool Program	-20,000	-32,607		-36,550	-36,550		-36,550
01-00-0005-5015	Spokebenders	0	0					0
01-00-0005-5020	Fun Runs	-35	-100					0
01-00-0005-5025	Summer Day Camps	-29,043	-30,000	-32,816	-32,816	-36,500		-36,500
01-00-0005-5029	Senior Fitness	-501	-200	-465	-697	-800		-800
01-00-0005-5031	Step into spring	-205	-350	-120	-180	-200		-200
01-00-0005-5032	Learn to Skate					-1,500		-1,500
01-00-0005-5033	Bike Week	0	0	-760	-760	0		0
01-00-0005-5035	Active Communities	-4,229	-3,000	-6,995	-6,995	-4,000		-4,000
01-00-0005-5037	Before & After Tatamagouche		0	-12,525	-11,657	-19,000		-19,000
01-00-0005-5226	Multisport	-14,044	-21,000					0
01-00-0005-5227	After the Bell	-3,965	0				0	0
	<b>Subtotal</b>	<b>-143,885</b>	<b>-175,757</b>	<b>-124,386</b>	<b>-167,293</b>	<b>-189,550</b>	<b>0</b>	<b>-189,550</b>
	<b>Total</b>	<b>419,317</b>	<b>509,528</b>	<b>301,900</b>	<b>489,106</b>	<b>546,551</b>	<b>0</b>	<b>546,551</b>



**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, and support staff for admin**

**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:** Easter Egg Hunt, 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, 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 2024.

**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 (\$36,500), Federal funding for summer students (\$7,600).

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2024-2025 OPERATING BUDGET

April 2024

PAGE 26

DEPARTMENT ADMIN. COSTS (cont.)

REF # 27

		FACILITY COSTS						
		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
<b>Courthouse:</b>								
01-10-0026-5205	Salaries	92,379	92,181	55,381	87,640	100,347		100,347
01-10-0026-5210	Benefits	18,352	19,358	12,610	19,955	19,358		19,358
01-10-0026-6215	Electricity	27,359	30,000	15,877	30,000	40,000		40,000
01-10-26-6216	Furnace oil	48,295	45,000	10,190	50,000	40,000		40,000
01-10-26-6220	Maintenance and supplies	120,041	60,000	57,557	86,336	90,000		90,000
01-10-26-6250	Insurance	7,591	8,000	7,600	7,600	10,200		10,200
01-10-26-6260	Telephone	936	1,000	628	942	1,000		1,000
	<b>Subtotal</b>	<b>314,953</b>	<b>255,889</b>	<b>159,843</b>	<b>282,473</b>	<b>300,905</b>	<b>0</b>	<b>300,905</b>
01-00-0005-4535	PNS Rental	-231,150	-232,000	-69,098	-103,647	-231,150		-231,150
	PNS Rental	-231,150	-232,000	-69,098	-103,647	-231,150	0	-231,150
	<b>Total</b>	<b>83,803</b>	<b>23,889</b>	<b>90,745</b>	<b>178,826</b>	<b>69,755</b>	<b>0</b>	<b>69,755</b>

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

2024-2025 OPERATING BUDGET

April 2024

PAGE 27

DEPARTMENT ADMIN. COSTS (cont.)

REF # 28

			TAX EXEMPTION- BYLAW					
	Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET	
01-10-0018-6702	Non-Profit	Reduced Taxes	362,251	368,004	397,692	397,692	424,790	424,790
			0					0
			0					0
		<b>Total</b>	<b>362,251</b>	<b>368,004</b>	<b>397,692</b>	<b>397,692</b>	<b>424,790</b>	<b>424,790</b>

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 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET	
01-10-0012-7315	Uncollectible Taxes		4,211	10,000	0	10,000	10,000	10,000
		<b>Total</b>	<b>4,211</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

**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 2024/25.

2024-2025 OPERATING BUDGET

April 2024

PAGE 28

REF # 30

		CENTRAL DISPATCH/EMERGENCY MANAGEMENT						
		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
<b>Central Dispatch:</b>								
01-0020-6306	Answering Service	105,008	105,000	62,002	110,000	110,000		110,000
01-0020-6260	Telephone	4,724	5,100	2,050	3,514	5,100	2,700	7,800
01-0020-6215	Electricity	1,314	1,600	852	1,278	1,750		1,750
	<b>Subtotal</b>	<b>111,046</b>	<b>111,700</b>	<b>64,904</b>	<b>114,792</b>	<b>116,850</b>	<b>2,700</b>	<b>119,550</b>
<b>Other Costs:</b>								
01-0020-6765	Colchester Search and Rescue	56,000	56,000	61,000	61,000	56,000	20,000	76,000
01-20-0020-6699	Oth. Fire Protection	41,062	52,000	46,310	37,000	56,000		56,000
01-0020-6725	Operating Grant - Vol Fire Depts	27,499	28,000	18,390	18,390	18,000		18,000
01-0020-6752	Special Hazards Response Unit	43,274	58,000	24,380	24,380	58,000		58,000
01-20-0020-6758	Notification subscription	15,193	18,000	0	0	0		0
01-0020-6706	EMO	78,380	87,326	42,301	82,000	88,034		88,034
01-20-0020-6707	EMO (Non-Shared)	-	6,000	456	456	0		0
	<b>Subtotal</b>	<b>261,410</b>	<b>305,326</b>	<b>192,835</b>	<b>223,225</b>	<b>276,034</b>	<b>20,000</b>	<b>296,034</b>
01-00-0005-4905	EMO Cost sharing	-43,109	-48,029	-20,781	-45,100	-48,419		-48,419
	EMO cost sharing recovery							
	<b>Subtotal -Net</b>	<b>218,301</b>	<b>257,297</b>	<b>172,054</b>	<b>178,125</b>	<b>227,615</b>	<b>20,000</b>	<b>247,615</b>
<b>Protective services:</b>								
01-0020-5205	Salaries	23,483	25,181	28,536	24,657	26,034	30,799	56,833
01-0020-5210	Employee Benefits	4,060	5,540	4,536	4,263	5,728	5,544	11,271
01-0020-6220	Maintenance	22,430	30,000	4,167	8,000	30,000		30,000
01-0020-6250	Insurance	223	320	292	292	350		350
01-0020-6270	Office Supplies/Misc	154	2,400	553	829	3,400		3,400
01-0020-6300	Radio Signal repairs	385	3,600	1,909	2,864	3,600	6,000	9,600
01-0020-6350	Training & Development	2,587	1,500	0	0	1,500		1,500
01-0020-6750	Travel Expenses	548	1,000	203	305	1,500		1,500
	<b>Subtotal</b>	<b>53,870</b>	<b>69,540</b>	<b>40,196</b>	<b>41,209</b>	<b>72,112</b>	<b>42,343</b>	<b>114,455</b>
	<b>Total</b>	<b>383,217</b>	<b>438,537</b>	<b>277,154</b>	<b>334,127</b>	<b>416,577</b>	<b>65,043</b>	<b>481,620</b>

**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 \$108,000. 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 2023/2024, 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 2023/24 were: Economy Fire \$3,487 and Five Islands Fire \$14,903

**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**  
**2024-2025 OPERATING BUDGET**

April 2024

PAGE 30

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

		FLOOD ADVISORY PROGRAM						
		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-20-0020-6711	Flood Advisory Program	97,139	100,000	18,788	70,000	125,000		125,000
	Flood Advisory Program	97,139	100,000	18,788	70,000	125,000	0	125,000

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

**REF # 32**

**Expenses:**

**Revenues:**

		MAJOR FLOOD PROGRAM						
		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-20-0080-7430	Major Flood Program	17,645	152,234	0	51,000	152,234		152,234
	<b>Subtotal</b>	<b>17,645</b>	<b>152,234</b>	<b>0</b>	<b>51,000</b>	<b>152,234</b>	<b>0</b>	<b>152,234</b>
01-00-0004-4842	Major Flood Program	-17,645	-108,126	0	(34,000)	(108,126)		-108,126
	Transfer from Major Flood	-	-44,109	0	(17,000)	(44,109)		-44,109
	<b>Subtotal</b>	<b>(17,645)</b>	<b>(152,234)</b>	<b>-</b>	<b>(51,000)</b>	<b>(152,235)</b>	<b>-</b>	<b>(152,235)</b>
	<b>Net</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1</b>	<b>0</b>	<b>-1</b>

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 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-40-0040-6925	Unightly premises	625	500	210	500	1,000		1,000
	Unightly premises	625	500	210	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

2024-2025 OPERATING BUDGET

April 2024

PAGE 31

REF # 34  
TRANSPORTATION SERVICES

		ROAD TRANSPORTATION						
		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
<b>Internal:</b>								
01-0032-5205	Salaries (summer and winter)	222,383	289,730	143,232	240,000	251,208		251,208
01-0032-5210	Benefits (summer and winter)	43,178	57,946	32,668	49,002	55,266		55,266
01-0032-6220	Maintenance	40,394	112,000	89,772	125,000	130,000		130,000
01-0032-6221	Summer Mowing Program		0	19,311	19,311	0		0
01-0032-6229	Salt and Sand	51,536	50,000	0	50,000	50,000		50,000
01-0032-6245	Dust Control		17,000	0	17,000	17,000		17,000
01-0032-6250	Insurance	762	1,300	1,300	907	907		907
01-0032-6260	Telephone	4,442	6,600	6,600	1,805	3,000		3,000
01-0032-6300	Misc.	45	500	500		500	20,000	20,500
01-0032-6750	Travel	737	1,000	1,000	204	306		306
01-0032-7645	Vehicle Maintenance (Winter)	41,741	37,000	15,979	37,000	38,800		38,800
01-0032-7650	Fuel	37,129	32,500	5,520	32,500	34,125		34,125
01-95-0032-9002	Street repaving reserve	150,000	150,000	150,000	150,000	150,000		150,000
	Vehicle reserve allocation	60,274	91,574	91,574	91,574	112,289		112,289
	<b>Subtotal</b>	<b>652,622</b>	<b>713,158</b>	<b>557,455</b>	<b>814,303</b>	<b>843,401</b>	<b>20000</b>	<b>863,401</b>
<b>External:</b>								
01-0032-6915	PNS transport fee	621,924	634,362	495,849	634,362	647,049		647,049
<b>Frontage:</b>								
	Street Paving	-	0	0	0	0	0	0
	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total</b>	<b>1,274,546</b>	<b>1,347,520</b>	<b>1,053,304</b>	<b>1,448,665</b>	<b>1,490,450</b>	<b>20,000</b>	<b>1,510,450</b>

REF # 35

		STREET LIGHTING						
		Last Year Actual 2020/21	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-0030-6807	Street lighting	7,831	5,500	3,139	5,000	5,500		5,500
	<b>Total</b>	<b>7,831</b>	<b>5,500</b>	<b>3,139</b>	<b>5,000</b>	<b>5,500</b>	<b>0</b>	<b>5,500</b>

**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. Includes 6 month mowing term, union rate, \$28,837 assume 22% 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 \$60K includes \$30K for crack filling, New Mower \$30K, 4 GPS units at \$300 each = \$1,200, \$5K for computerized maintenanc system

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.

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**  
**2024-2025 OPERATING BUDGET**

April 2024

PAGE 33

REF # 36

		SEWAGE TREATMENT - CENTRAL COLCHESTER						
		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-40-0039-5205	Salaries	423,710	443,159	311,944	467,915	486,633	0	486,633
01-40-0039-5207	Other Staff Salaries	67	0					0
01-40-0039-5210	Employee Benefits	72,241	86,706	52,973	79,459	97,327		97,327
01-40-0039-6215	Electricity	550,775	599,200	424,335	565,780	599,200		599,200
01-40-0039-6219	Headworks-Maintenance & Oper.	38,080	84,000	12,926	84,000	35,000		35,000
01-40-0039-6220	Maintenance & Op. CCWWTF	184,701	186,860	69,878	130,000	150,000		150,000
01-40-0039-6221	Maintenance & Op. Bio solids	158,848	151,000	49,551	85,000	75,000		75,000
01-40-0039-6222	External Lab Testing	50,189	45,000	38,106	57,159	45,000		45,000
01-40-0039-6223	Lab Supplies - CCWWTF	27,597	28,000	20,482	30,723	32,000		32,000
01-40-0039-6224	Lab Supplies - Bio solids		1,000	0		2,000		2,000
01-40-0039-6225	Sludge Disposal	213,553	230,652	101,642	174,244	200,000		200,000
01-40-0039-6227	Trucking	331,736	360,000	122,638	210,236	220,000		220,000
01-40-0039-6237	Cleaning supplies	5,960	5,500	5,276	7,913	7,000		7,000
01-40-0039-6239	UV Maintenance	36,988	40,000	292	40,000	80,000		80,000
01-40-0039-6242	Screen building maintenance	4,230	8,000	4,542	6,812	18,000		18,000
01-40-0039-6250	Insurance	35,288	40,800	45,136	45,136	46,000		46,000
01-40-0039-6260	Telephone	4,946	6,000	2,865	4,912	7,600		7,600
01-40-0039-6270	Office Supplies	3,079	5,000	2,408	3,613	5,000		5,000
01-40-0039-6295	Safety Clothing	6,472	10,000	5,877	8,815	10,000		10,000
01-40-0039-6296	Safety Equipment	1,503	1,000	0		1,000		1,000
01-40-0039-6297	Public Education	605	2,000	1,154	1,731	2,500		2,500
01-40-0039-6300	Miscellaneous	1,658	2,000	957	1,435	2,000		2,000
01-40-0039-6350	T & D	5,090	5,000	6,189	7,000	6,000		6,000
01-40-0039-6351	Manager T & D	2,656	5,000	3,154	4,732	8,000		8,000
01-40-0039-6352	Manager Expenses	608	2,500	803	1,205	2,000		2,000
01-40-0039-6360	Consultant Services		5,000	0		81,000		81,000
01-40-0039-6750	Travel	270	1,000	373	1,000	1,000		1,000
01-40-0039-7102	Rentals		0					0
01-40-0039-7645	Vehicle Maintenance	3,398	3,500	2,523	5,000	5,000		5,000
01-40-0039-7650	Gasoline	5,552	5,000	3,107	5,000	5,000		5,000
01-40-0039-7651	Diesel	1,723	14,000	5,021	7,531	14,000		14,000
01-40-0039-7655	Chemicals - CCWWTF	1,994	3,000	1,321	1,981	3,000		3,000
01-40-0039-7656	Chemicals - Bio solids	137,437	130,000	49,110	110,000	120,000		120,000
01-95-0032-9001	Vehicle Reserve Allocation	10,973	12,833	12,833	12,833	12,833		12,833
			0					0
	<b>Subtotal</b>	<b>2,321,928</b>	<b>2,522,710</b>	<b>1,357,414</b>	<b>2,161,165</b>	<b>2,379,092</b>	<b>0</b>	<b>2,379,092</b>
<b>4513</b>	01-00-0007-4513 Treatment plant recoveries	776,481	847,630	305,858	447,800	735,139	0	735,139
	01-00-0005-4516 Treatment plant recoveries - Other	469,686	470,000	344,578	470,000	470,000	0	470,000
	<b>Subtotal</b>	<b>1,246,167</b>	<b>1,317,630</b>	<b>650,436</b>	<b>917,800</b>	<b>1,205,139</b>	<b>0</b>	<b>1,205,139</b>
	<b>Total</b>	<b>1,075,762</b>	<b>1,205,079</b>	<b>706,978</b>	<b>1,243,365</b>	<b>1,173,952</b>	<b>0</b>	<b>1,173,952</b>

		Last Year Actual 2022/23	FINANCING - INTEREST CHARGES					
Sewer Trunk Line Debt: I								
01-40-0081-7040	Interest RSTP (III)	71,380	67,914	66,453	66,453	62,629		62,629
01-40-0081-7045	WWTF Debt (5) I	47,164	45,584	44,629	44,629	19,485		19,485
	<b>Subtotal</b>	<b>118,544</b>	<b>113,498</b>	<b>111,082</b>	<b>111,082</b>	<b>82,114</b>	<b>0</b>	<b>82,114</b>
Less:								
01-00-0004-4920	Town of Truro RSTP (III) Interest	71,380	67,914	66,453	66,453	62,629		62,629
01-00-0004-4922	Town of Truro RSTP (III) Interest	64,526	22,792	63,451	63,451	67,163		67,163
	<b>Recoveries subtotal</b>	<b>135,906</b>	<b>90,706</b>	<b>129,904</b>	<b>129,904</b>	<b>129,792</b>	<b>0</b>	<b>129,792</b>
	<b>Financing - net</b>	<b>-17,362</b>	<b>22,792</b>	<b>-18,822</b>	<b>-18,822</b>	<b>-47,678</b>	<b>0</b>	<b>-47,678</b>
	<b>Total</b>	<b>1,058,400</b>	<b>1,227,871</b>	<b>688,156</b>	<b>1,224,543</b>	<b>1,126,274</b>	<b>0</b>	<b>1,126,274</b>

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2024-2025 OPERATING BUDGET

April 2024

Page 34

REF # 37

		SEWAGE TREATMENT-MARSHLAND DRIVE LIFT STATION/TRUNKLINE						
		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-40-0038-5205	Salaries	28,927	34,382	20,433	30,649	35,757		35,757
01-40-0038-5210	Employee Benefits	5,646	7,145	4,301	6,452	7,151		7,151
01-40-0038-6215	Electricity	30,312	30,000	22,773	34,160	40,000		40,000
01-40-0038-6220	Maintenance & Operations	35,257	31,700	9,214	13,821	31,700		31,700
01-40-0038-6237	Cleaning supplies		0					0
01-40-0038-6238	Lift station cleaning		0					0
01-40-0038-6250	Insurance	1,866	2,167	2,441	2,441	2,441		2,441
01-40-0038-6260	Telephone		3,000	2,276	4,000	4,200		4,200
01-40-0038-6270	Office Supplies	2	100	6	9	100		100
01-40-0038-6296	Safety equipment	154	700	247		700		700
01-40-0038-6297	Public Education		500			500		500
01-40-0038-6300	Miscellaneous	196	500			500		500
01-40-0038-6360	Consultant		1,000			1,000		1,000
01-40-0038-6750	Travel	76	400	46	69	400		400
01-40-0038-7105	Rentals		0					0
01-40-0038-7645	Vehicle Maintenance	235	250	171	500	500		500
01-40-0038-7650	Gasoline	380	300	259	500	500		500
01-40-0038-7651	Diesel	2,585	6,500		1,000	6,500		6,500
	Transfer to vehicle reserve	2,287	2,627	2,627	2,627	2,800		2,800
	<b>Subtotal</b>	<b>107,923</b>	<b>121,271</b>	<b>64,795</b>	<b>96,228</b>	<b>134,750</b>	<b>0</b>	<b>134,750</b>
4512	01-00-0007-4512	59,728	50,375	13,901	43,019	47,890	0	47,890
	<b>Total</b>	<b>48,195</b>	<b>70,896</b>	<b>50,893</b>	<b>53,210</b>	<b>86,860</b>	<b>0</b>	<b>86,860</b>

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2024-2025 OPERATING BUDGET

April 2024

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 (50%), 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 24/25 is 30.9%

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  
2024-2025 OPERATING BUDGET**

April 2024

Page 36

REF # 38

		SEWAGE TREATMENT - LIFT STATIONS						
		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-0036-5205	Salaries	59,907	104,974	42,005	63,008	65,528		65,528
01-0036-5210	Benefits	11,291	18,895	8,340	12,511	13,106		13,106
01-0036-6215	Electricity	35,409	42,000	25,285	37,928	42,000		42,000
01-0036-6220	Maintenance	56,448	62,000	27,844	62,000	62,000		62,000
01-0036-6222	Lab tests/supplies	2,567	2,500	1,956	2,935	3,000		3,000
01-0036-6223	Lab tests/supplies	394	500	293	439	500		500
01-0036-6237	Cleaning Supplies	303	0	271	406	500		500
01-0036-6250	Insurance	6,036	6,757	7,734	7,734	7,734		7,734
01-0036-6260	Telephone	2,851	3,600	1,164	1,995	3,600		3,600
01-0036-6295	Safety clothing Supplies	309	1,200	494	741	1,200		1,200
01-0036-6296	Safety clothing and equipment	117	500			500		500
01-0036-6300	Maintenance	30	0					0
01-0036-6350	Training and development	847	1,000	533	799	1,000		1,000
01-0036-6360	Consultants		20,000			20,000		20,000
01-0036-6750	Travel	127	200	8	13	200		200
01-0036-7105	Rentals		500			500		500
01-0036-7645	Vehicle Maintenance	3,199	3,200	2,434	4,000	4,000		4,000
01-0036-7650	Fuel	9,116	7,800	6,213	9,500	9,500		9,500
01-0036-7651	Diesel Fuel		0					0
01-0036-7655	Chemicals	1,993	3,000	1,320	1,981	3,000		3,000
	Vehicle reserve allocation	17,272	20,085	20,085	20,085	21,988		21,988
	<b>Total</b>	<b>208,214</b>	<b>298,711</b>	<b>145,981</b>	<b>226,074</b>	<b>259,856</b>	<b>0</b>	<b>259,856</b>

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

**Salaries:** Wastewater Treatment Manager (5%), Public Works Director (5%), and 3 Plant Maintenance Workers (40%), one Plant Supervisor (35%) and Wastewater collection staff (1.5%).

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

MUNICIPALITY OF THE COUNTY OF COLCHESTER  
2024-2025 OPERATING BUDGET

April 2024

Page 37

REF # 39

		SEWAGE TREATMENT PLANT- BROOKFIELD						
		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-0035-5205	Salaries	57,701	71,423	41,768	62,652	74,280		74,280
01-0035-5210	Benefits	10,609	12,856	8,819	13,229	14,856		14,856
01-0035-6215	Electricity	32,630	32,500	22,364	33,546	33,550		33,550
01-0035-6220	Maintenance	26,634	17,000	6,438	17,000	17,000		17,000
01-0035-6222	Lab testing/supplies	5,989	5,000	4,565	6,848	6,000		6,000
01-0035-6223	Lab testing/supplies	3,548	3,500	2,633	3,950	3,500		3,500
01-0035-6225	Sludge disposal/transport	2,225	2,580	1,058	1,814	2,580		2,580
01-0035-6227	Sludge disposal/transport	15,266	19,995	11,823	20,268	21,000		21,000
01-0035-6237	Cleaning Supplies	530	620	474	711	700		700
01-0035-6239	UV maintenance	209	1,314	1,038	1,558	2,400		2,400
01-0035-6250	Insurance	718	810	939	939	940		940
01-0035-6260	Telephone	5,013	5,500	2,859	4,500	5,500		5,500
01-0035-6270	Office supplies	4	200	12	18	200		200
01-0035-6295	Safety supplies	309	1,000	494	741	1,000		1,000
01-0035-6296	Safety equipment	117	0	74	74			0
01-0035-6297	Public education		0					0
01-0035-6300	Miscellaneous	196	300			300		300
01-0035-6350	Training and development	452	1,000	284	426	1,000		1,000
01-0035-6360	Consultants	1,902	16,000	5,294	12,000	12,000		12,000
01-0035-6750	Travel	483	500	416	625	650		650
01-0035-7645	Vehicle/gas	313	750	228	750	750		750
01-0035-7650	Gasoline	1,329	1,300	906	1,400	1,400		1,400
01-0035-7651	Diesel Fuel	883	650	240	360	650		650
	Vehicle reserve allocation	3,498	4,329	4,329	4,329	4,818		4,818
<b>Total</b>		<b>170,559</b>	<b>199,127</b>	<b>117,057</b>	<b>187,737</b>	<b>205,074</b>	<b>-</b>	<b>205,074</b>

**Salaries:** Director of Public Works (1.5%), Wastewater Treatment Manager (5%), Wastewater Treatment Maintenance Supervisor (5%), 3 Plant Maintenance Workers (5%), 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

2024-2025 OPERATING BUDGET

April 2024

Page 38

REF # 40

		SEWAGE TREATMENT PLANT- GREAT VILLAGE						
		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-0037-5205	Salaries	57,701	71,423	41,768	62,652	74,279		74,279
01-0037-5210	Benefits	10,609	12,856	8,819	13,229	14,856		14,856
01-0037-6215	Electricity	9,340	9,100	7,144	10,716	10,700		10,700
01-0037-6220	Maintenance	19,573	15,700	20,704	15,700	22,000		22,000
01-0037-6222	Lab testing	5,989	5,500	4,565	6,848	6,850		6,850
01-0037-6223	Lab supplies	394	1,000	293	439	1,000		1,000
01-0037-6225	Sludge disposal/transport	2,600	2,580	1,058	1,814	2,580		2,580
01-0037-6227	Sludge disposal/transport	8,759	8,500	4,502	7,718	8,500		8,500
01-0037-6237	Cleaning supplies	303	300	271	406	400		400
01-0037-6239	UV maintenance	209	600	553	600	700		700
01-0037-6250	Insurance	1,519	1,721	1,988	1,988	1,988		1,988
01-0037-6260	Telephone	4,809	4,200	2,578	4,200	4,200		4,200
01-0037-6270	Office supplies	4	200	12	18	200		200
01-0037-6295	Safety supplies	154	0	247	371	370		370
01-0037-6296	Safety equipment	117	0					0
01-0037-6300	Public education	64	800	74		800		800
01-0035-6297	Miscellaneous	196	1,000			1,000		1,000
01-0037-6350	Training and development	847	2,000	533	799	2,000		2,000
01-0037-6360	Consultants	25,425	0	1,412	0	0		0
01-0037-6750	Travel	518	1,000	374	561	1,000		1,000
01-0037-7645	Vehicles/gas	548	500	399	700	700		700
01-0037-7650	Fuel	1,329	1,300	906	1,300	1,300		1,300
01-0037-7651	Diesel	181	1,000	340	510	1,000		1,000
	377673 Vehicle reserve allocation	3,498	4,329	4,329	4,329	4,818		4,818
	<b>Total</b>	<b>154,688</b>	<b>145,609</b>	<b>102,868</b>	<b>134,897</b>	<b>161,241</b>	<b>0</b>	<b>161,241</b>

**Salaries:** Director of Public Works (1.5%), Wastewater Treatment Manager (5%),  
Wastewater Treatment Maintenance Supervisor (5%), 3 Plant Maintenance Workers (5%),  
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**  
**2024-2025 OPERATING BUDGET**

April 2024

Page 39

REF # 41

		SEWAGE TREATMENT PLANT - TATAMAGOUCHE						
		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-0033-5205	Salaries	55,375	68,981	40,278	60,417	71,740	0	71,740
01-0033-5210	Benefits	10,103	12,417	8,416	12,624	14,348	0	14,348
01-0033-6215	Electricity	19,810	22,000	13,581	23,282	23,300		23,300
01-0033-6220	Maintenance	27,820	27,700	13,745	27,700	27,700		27,700
01-0033-6222	Lab testing	9,089	8,000	5,869	8,804	8,800		8,800
01-0033-6223	Lab supplies	3,943	3,500	2,926	4,389	4,500		4,500
01-0033-6225	Sludge disposal	6,104	9,350	1,058	1,814	2,500		2,500
01-0033-6227	Sludge transport	24,715	43,000	27,341	40,000	40,000		40,000
01-0033-6237	Cleaning supplies	303	0	271	406	450		450
01-0033-6239	UV maintenance	209	1,500	1,038	1,558	3,255		3,255
01-0033-6250	Insurance	3,803	4,335	4,976	4,976	5,000		5,000
01-0033-6260	Telephone	4,667	5,600	1,972	5,600	5,600		5,600
01-0033-6270	Office supplies	4	200	12	18	200		200
01-0033-6295	Safety supplies	309	1,000	494	741	1,000		1,000
01-0033-6296	Safety equipment	117	0					0
01-0033-6297	Public education	119	100	137	206	100		100
01-0033-6300	Miscellaneous	196	300	4	6	300		300
01-0033-6350	Training and development	452	1,000	284	426	1,000		1,000
01-0033-6360	Consultants		1,000			1,000		1,000
01-0033-6750	Travel	976	1,000	855	1,282	1,300		1,300
01-0033-7645	Vehicles/gas	548	1,000	399	1,000	1,000		1,000
01-0033-7650	Vehicles fuel	1,140	1,950	777	1,165	1,950		1,950
01-0033-7651	Vehicle diesel	112	200	351	527	500		500
01-0033-7655	Chemicals		0					0
	Vehicle reserve allocation	3,498	4,329	4,329	4,329	4,818		4,818
	Total	<b>173,410</b>	<b>218,461</b>	<b>129,114</b>	<b>201,270</b>	<b>220,361</b>	<b>0</b>	<b>220,361</b>

**Salaries:** Director of Public Works (2.5%), Wastewater Treatment Manager (5%), Wastewater Treatment Maintenance Supervisor (5%), 3 Plant Maintenance Workers (5%), 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  
2024-2025 OPERATING BUDGET**

April 2024

Page 40

REF #42

		SEWAGE TREATMENT PLANT - DEBERT						
		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-0031-5205	Salaries	57,701	71,423	41,768	62,652	74,279	0	74,279
01-0031-5210	Benefits	10,609	12,856	8,819	13,229	14,856	0	14,856
01-0031-6215	Electricity	24,701	25,000	18,387	27,581	27,600		27,600
01-0031-6220	Maintenance	17,077	16,200	5,696	16,200	20,200		20,200
01-0031-6222	Lab testing	13,690	13,000	10,434	17,000	26,000		26,000
01-0031-6223	Lab supplies	3,548	3,200	2,633	3,950	4,000		4,000
01-0031-6225	Sludge disposal/transport	3,883	5,160	1,058	2,500	2,500		2,500
01-0031-6227	Sludge disposal/transport	20,742	18,500	13,106	22,467	22,000		22,000
01-0031-6237	Cleaning Supplies	303	0	271	406	500		500
01-0031-6239	UV Maintenance	334	2,825	2,493	3,740	4,650		4,650
01-0031-6250	Insurance	1,714	2,040	2,236	2,236	2,300		2,300
01-0031-6260	Telephone	9,614	10,000	5,350	9,171	10,000		10,000
01-0031-6270	Office supplies	4	200	12	18	200		200
01-0031-6295	Miscellaneous	309	0	494	741	500		500
01-0031-6296	Miscellaneous	117	0					0
01-0031-6297	Public education	64	500	74	111	500		500
01-0031-6300	Miscellaneous	241	1,400			1,400		1,400
01-0031-6350	Training and development	452	1,000	284	1,000	1,000		1,000
01-0031-6350	Consulting		0					0
01-0031-6750	Travel	246	400	224	336	450		450
01-0031-7105	Rentals		0					0
01-0031-7645	Vehicles maintenance	548	500	399	750	750		750
01-0031-7650	Vehicles Fuel	1,140	1,300	777	1,300	1,300		1,300
01-0031-7651	Vehicles diesel	417	1,500	1,099	1,649	1,500		1,500
	Vehicle reserve allocation	3,498	4,329	4,329	4,329	4,818		4,818
	<b>Subtotal</b>	<b>170,950</b>	<b>191,333</b>	<b>119,943</b>	<b>191,365</b>	<b>221,303</b>	<b>-</b>	<b>221,303</b>
01-00-0005-4777	Sewer Discharge recovery	30,871	30,000	17,357	26,035	25,000		25,000
	<b>Total</b>	<b>140,079</b>	<b>161,333</b>	<b>102,586</b>	<b>165,329</b>	<b>196,303</b>	<b>0</b>	<b>196,303</b>

**Salaries:** Director of Public Works (1.5%), Wastewater Treatment Manager (5%), Wastewater Treatment Maintenance Supervisor (5%), 3 Plant Maintenance Workers (5%), 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  
2024-2025 OPERATING BUDGET**

April 2024

Page 41

REF #43

		PUBLIC WORKS BUILDING						
		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-0050-6215	Heat & Lights	14,909	25,000	9,197	25,000	27,000		27,000
01-0050-6220	Maintenance	26,760	40,000	10,288	30,000	55,000		55,000
01-0050-6237	Cleaning services	14,211	27,556	19,188	25,000	26,000		26,000
01-0050-6250	Insurance	5,674	12,827	14,249	14,249	15,000		15,000
01-0050-6260	Telephone/Internet	1,317	2,700	1,362	2,300	2,400		2,400
01-0050-6270	Office Supplies	459	1,500	329	1,500	1,500		1,500
01-0050-6300	Miscellaneous	232	1,000		1,000	1,000		1,000
01-0050-7646	Shop Equipment/Tools	3,492	7,000	3,202	7,000	14,000		14,000
	Vehicle Reserve Allocation	5,168	6,276	6,276	6,276	7,369		7,369
	<b>Subtotal</b>	<b>72,223</b>	<b>123,859</b>	<b>64,092</b>	<b>112,325</b>	<b>149,269</b>	<b>-</b>	<b>149,269</b>
	Less:							
01-40-0101-7680	Allocation to Sewage Collection	67,055	61,930	32,046	56,163	74,635	0	74,635
	<b>Total - Net</b>	<b>5,168</b>	<b>65,977</b>	<b>32,046</b>	<b>56,163</b>	<b>74,635</b>	<b>0</b>	<b>74,635</b>

**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

2024-2025 OPERATING BUDGET

April 2024

Page 42

SOLID WASTE :  
REF # 44

		RESIDUAL DISPOSAL						
		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
<b>REGIONAL BALEFILL FACILITY:</b>								
01-0043-5205	Salaries	672,475	802,624	538,427	807,641	882,439		882,439
01-0043-5207	Salaries	5,616	7,935	582	582	0		0
01-0043-5210	Benefits	129,415	162,112	109,220	163,830	194,137		194,137
01-0043-6215	Electricity	67,313	90,000	37,431	67,416	75,000		75,000
01-0043-6216	Heating	70,621	50,600	5,269	69,872	70,000		70,000
01-0043-6217	Electricity-leachate treatment plant	12,883	12,000	6,154	14,769	15,000		15,000
01-0043-6218	Baler maintenance & operations	63,061	50,000	22,353	33,530	50,000		50,000
01-0043-6219	Maintenance-leachate treatment pl	36,925	50,000	0	20,000	50,000		50,000
01-0043-6220	Operations maintenance	77,931	110,000	88,819	133,229	130,000		130,000
01-0043-6221	Turbine Maintenance	26,265	27,000	8,738	19,296	27,000		27,000
01-0043-6228	Contracted Site Work	12,590	15,000	14,386	14,386	15,000		15,000
01-0043-6230	Baling wire	128,159	75,000	64,250	64,250	75,000		75,000
01-0043-6232	Leachate disposal	2,684	5,000	1,345	2,018	5,000		5,000
01-0043-6233	C&D waste processing	82,049	95,000	1,502	131,002	125,000		125,000
01-0043-6234	Sampling	64,341	70,000	37,433	67,434	70,000		70,000
01-0043-6240	Legal Services	-	20,000	0	-	10,000		10,000
01-0043-6250	Insurance	121,957	133,875	174,390	174,390	175,000		175,000
01-0043-6260	Telephone	5,797	6,500	3,256	5,582	6,000		6,000
01-0043-6270	Office expenses	4,504	4,500	4,119	4,943	5,000		5,000
01-0043-6295	Safety clothing	5,034	12,000	4,176	6,264	10,000		10,000
01-0043-6300	Miscellaneous	2,694	2,000	903	1,354	2,000		2,000
01-0043-6350	Training & Development	2,067		1,925	2,887	4,500		4,500
01-0043-6351	Training & Development Director		4,500	356	535	2,000		2,000
01-0043-6352	Director Expenses		2,000	61	91	1,500		1,500
01-0043-6353	Training & Development	2,851	2,000	1,196	1,794	2,000		2,000
01-0043-6354	Manager Expenses	446	500	244	365	500		500
01-0043-6360	Consultants	1,564	15,000			15,000		15,000
01-0043-6750	Training and development	2,693	3,000	2,599	3,317	3,000		3,000
01-0043-6908	Waived Tipping Fees	29,503	35,000	23,835	35,753	35,000		35,000
01-0043-7105	Truck lease/rentals	979	10,000		2,884	10,000		10,000
01-0043-7645	Vehicles/Equip. maintenance	129,483	160,000	61,611	145,416	160,000		160,000
01-0043-7650	Fuels	110,656	85,000	77,647	58,714	85,000		85,000
01-95-0043-9001	Equipment replacement reserve	134,010	120,000	66,738	133,476	132,000		132,000
01-40-0043-7675	Closure liability	214,375	380,000	0	380,000	807,133		807,133
01-95-0043-9010	Liner replacement reserve	223,350	200,000	111,230	222,460	220,000		220,000
01-95-0043-9003	Balefill capital reserve	134,010	120,000	66,738	133,476	132,000		132,000
<b>Subtotal</b>		<b>2,578,302</b>	<b>2,938,147</b>	<b>1,536,933</b>	<b>2,922,956</b>	<b>3,601,208</b>	<b>0</b>	<b>3,601,208</b>
01-00-0005-4508	Tipping Fees	2,778,979	2,800,000	2,149,214	2,800,000	3,055,000		3,055,000
01-00-0005-4506	Scrap Metal Processing	84,596	90,000	90,143	90,143	105,000		105,000
<b>Subtotal</b>		<b>2,863,575</b>	<b>2,890,000</b>	<b>2,239,357</b>	<b>2,890,143</b>	<b>3,160,000</b>	<b>0</b>	<b>3,160,000</b>
<b>Subtotal -Net</b>		<b>(285,273)</b>	<b>48,147</b>	<b>(702,424)</b>	<b>32,813</b>	<b>441,208</b>	<b>-</b>	<b>441,208</b>
<b>CLOSED SITES:</b>								
01-0042-6301	County Sites	9,572	3,000		-	10,000		10,000
01-0044-6301	County Sites	8,921	10,000	7,807	7,807	10,000		10,000
01-0046-6301	County Sites	9,136	3,000		-	10,000		10,000
01-0048-6301	County Sites	7,661	10,000	6,534	6,534	10,000		10,000
<b>County Sites subtotal</b>		<b>35,290</b>	<b>26,000</b>	<b>14,341</b>	<b>14,341</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>
<b>(Profit)/Loss</b>	<b>Total</b>	<b>(249,983)</b>	<b>74,147</b>	<b>-688,083</b>	<b>47,154</b>	<b>481,208</b>	<b>0</b>	<b>481,208</b>

MUNICIPALITY OF THE COUNTY OF COLCHESTER  
2024-2025 OPERATING BUDGET

April 2024

Page 43

SOLID WASTE :  
REF #44

RESIDUAL DISPOSAL (continued)

**Regional Balefill Facility-**

**Salaries:** Director of Solid Waste, Manager of Balefill & Compost Operations (shared: 20% Compost), equipment mechanic, baler operator, scale house operator, 5 mobile equipment operators, 1 utility worker, 1 cleaner and 1 SW Grounds Maintenance Utility Worker.  
Solid Waste Maintenance Supervisor (shared: MRF and Compost) & Solid Waste Admin support clerk (shared: MRF, Compost & WR)

**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.  
Pressure-treated wood will all be included in the processing going forward as well.

**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 2024/25, estimate of 22,000 bales at \$6 per bale.

**Closure Liability:** For 2024/25, is based on PSAB closure liability calculation. The new standard took effect in 2022/23.

**Liner Replacement Reserve:** For 2024/25, estimate of 22,000 bales at \$10 per bale.

**Balefill Capital Reserve:** For 2024/25, estimate of 22,000 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

2024-2025 OPERATING BUDGET

April 2024

Page 44

SOLID WASTE :  
REF # 45

		WASTE DIVERSION						
		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
<b>Administrative Costs:</b>								
01-40-0045-5205	Salaries	235,563	215,603	133,100	199,650	244,767		244,767
01-40-0045-5207	Salaries	7,962	12,685	3,902	5,000	5,000		5,000
01-40-0045-5210	Benefits	48,967	39,977	29,027	43,540	53,849		53,849
01-0045-6240	Legal			2,132	3,198	5,000		5,000
01-40-0045-6250	Insurance	1,204	1,402	1,662	1,662	1,700		1,700
01-40-0045-6270	Office Expenses	7,308	5,641	4,292	6,438	6,500		6,500
01-40-0045-6300	Administrative costs	2,956	2,044	1,685	2,528	2,500		2,500
01-40-0045-6300	Miscellaneous	1,380	1,007	1,461	2,191	2,000		2,000
01-40-0045-6310	Newspaper ads	338	284	1,190	1,785	1,500		1,500
01-40-0045-6350	Training and development	3,770	2,322	1,153	1,729	3,000		3,000
01-40-0045-6750	Travel/vehicle costs	2,727	3,827	337	506	2,500		2,500
01-40-0045-7206	Education and promotion	32,569	47,443	8,897	30,000	34,000		34,000
01-40-0045-7645	Travel/vehicle costs	5,275	3,032	2,152	3,228	5,000		5,000
01-40-0045-7650	Travel/vehicle costs	4,845	5,972	3,865	4,638	5,500		5,500
01-40-0045-7670	Capital out of revenue	44,338	49,202	0	110,000	55,000		55,000
01-0045-7201	Special Projects					5,000		5,000
	<b>Subtotal</b>	<b>399,200</b>	<b>390,438</b>	<b>194,855</b>	<b>416,094</b>	<b>432,816</b>	<b>0</b>	<b>432,816</b>
<b>Shared Programs:</b>								
01-40-0040-6929	Household Hazardous Waste	123,072	125,000	81,402	122,103	125,000		125,000
	<b>Subtotal</b>	<b>522,272</b>	<b>515,438</b>	<b>276,257</b>	<b>538,196</b>	<b>557,816</b>	<b>0</b>	<b>557,816</b>
<b>Shared Recoveries:</b>								
01-00-0004-4878	Estimated RRFB Credits-Region	-327,054	-250,000	87,646	-333,000	-250,000		-250,000
01-00-0004-4875	Education Contract - RRFB	-40,942	-40,330	-25,621	-41,000	-40,330		-40,330
01-00-0004-4870	Program Funding - RRFB	-14,429	-14,429	-10,821	-14,429	-14,429		-14,429
01-00-0004-4876	Enforcement funding - RRFB	-33,340	-33,461	-21,609	-34,000	-33,461		-33,461
01-00-0004-4874	MAP Funding - RRFB	-78,978	-60,000	-47,408	-63,000	-63,000		-63,000
01-00-0004-4873	Hazardeous Waste	-14,055	-10,000	-1,395	-12,000	-12,000		-12,000
01-00-0005-4509	Recoveries - Truro and Stewiacke	0	-41,578		-8,968	-31,693		-31,693
	<b>Subtotal</b>	<b>-508,798</b>	<b>-449,798</b>	<b>-19,208</b>	<b>-506,397</b>	<b>-444,913</b>	<b>0</b>	<b>-444,913</b>
	<b>Net shared after recoveries</b>	<b>13,475</b>	<b>65,640</b>	<b>257,050</b>	<b>31,799</b>	<b>112,903</b>	<b>0</b>	<b>112,903</b>
<b>Waste Reduction Non Shared</b>								
01-0067-5205	Salaries	33,614	39,205	31,248	37,000	43,248		43,248
01-0067-5210	Benefits	5,578	5,993	5,201	6,900	7,219		7,219
01-0067-6240	Legal Services		2,000		1,553	2,000		2,000
01-0067-6241	Supplies & Materials - Summer	2,069	4,000	2,717	2,717	4,000		4,000
01-0067-6260	Telephone	650	500	1,308	1,962	500		500
01-0067-6270	Office Expenses	486	100	252	252	250		250
01-0067-6295	Safety Supplies	516	600	242	362	600		600
01-0067-6300	Miscellaneous Expenses	5,049	5,000	69	750	5,000		5,000
01-0067-6310	Advertising	2,665	2,000		750	2,000		2,000
01-0067-6350	Training & Development	200	250	234	351	250		250
01-0067-6570	Contracted services	2,168	2,000	911	40,000	2,000		2,000
01-0067-6750	Travel	350	350	1,441	3,000	5,000		5,000
01-0067-7105	Rentals	6,739	7,500	8,076	8,076	8,000		8,000
01-0067-7110	Tipping Fees	544	2,500	764	1,146	2,500		2,500
01-0067-7141	Vehicle Removal		200			0		0
01-0067-7650	Fuel	1,107	1,700	1,708	2,562	1,700		1,700
		-	0			0		0
	<b>Non-shared programs subtotal</b>	<b>61,733</b>	<b>73,898</b>	<b>54,169</b>	<b>107,381</b>	<b>84,267</b>	<b>0</b>	<b>84,267</b>
	<b>Total</b>	<b>75,208</b>	<b>139,538</b>	<b>311,219</b>	<b>139,180</b>	<b>197,170</b>	<b>0</b>	<b>197,170</b>

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2024-2025 OPERATING BUDGET

April 2024

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

2024-2025 OPERATING BUDGET

April 2024

Page 46

SOLID WASTE :  
REF # 46

		COMPOSTING PROGRAM						
		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
<b>Composting Program:</b>								
01-40-0049-5205	Salaries	167,313	193,079	120,103	183,686	201,215		201,215
01-40-0049-5210	Benefits	34,480	42,477	27,221	41,633	44,267		44,267
01-40-0049-6215	Electricity	20,525	25,000	20,170	30,255	25,000		25,000
01-40-0049-6220	Maintenance	9,810	20,000	20,150	28,457	30,000		30,000
01-40-0049-6232	Disposal	5,280	5,000	3,330	4,995	5,000		5,000
01-40-0049-6234	Sampling	6,637	7,500	1,975	5,925	7,500		7,500
01-40-0049-6250	Insurance/Admin expenses	150,385	155,000	196,736	196,736	200,000		200,000
01-40-0049-6260	Telephone	1,797	3,000	1,547	2,320	3,000		3,000
01-40-0049-6270	Office Expenses	1,102	1,500		1,236	1,500		1,500
01-40-0049-6295	Safety Supplies	1,797	4,000	900	2,590	4,000		4,000
01-40-0049-6300	Miscellaneous Expenses	695	1,000	231	347	1,000		1,000
01-40-0049-6350	Training and development	1,225	3,000	792	1,188	3,000		3,000
01-40-0049-6360	Waste disposal consulting		3,000			3,000		3,000
01-40-0049-6750	Travel		2,000		829	2,000		2,000
01-40-0049-7105	Rentals		5,000			5,000		5,000
01-40-0049-7645	Maintenance	53,733	60,000	20,738	56,456	60,000		60,000
01-40-0049-7650	Fuel	43,005	45,000		39,490	45,000		45,000
01-40-0049-7655	Chemicals		500	0	0			0
	<b>Subtotal</b>	<b>497,783</b>	<b>576,057</b>	<b>413,892</b>	<b>596,143</b>	<b>640,482</b>	<b>0</b>	<b>640,482</b>
<b>Less: Recoveries</b>								
01-00-0005-4502	Tipping Fees	-183,538	-200,000	-133,262	-199,893	-200,000		-200,000
01-00-0005-4526	Sales	-10,115	-10,000	-2,402	-3,604	-4,000		-4,000
01-00-0005-4525	Sales	-2,083	-2,000	-1,956	-2,934	-3,000		-3,000
	<b>Subtotal</b>	<b>-195,736</b>	<b>-212,000</b>	<b>-137,620</b>	<b>-206,430</b>	<b>-207,000</b>	<b>0</b>	<b>-207,000</b>
	<b>Subtotal -net</b>	<b>302,047</b>	<b>364,057</b>	<b>276,272</b>	<b>389,713</b>	<b>433,482</b>	<b>0</b>	<b>433,482</b>
01-40-0081-7840	InVessel Expansion- Interest	42,573	40,796	21,075	39,898	38,700		38,700
	InVessel Expansion- Interest	42,573	40,796	21,075	39,898	38,700	0	38,700
	<b>Total</b>	<b>344,620</b>	<b>404,853</b>	<b>297,347</b>	<b>429,611</b>	<b>472,182</b>	<b>0</b>	<b>472,182</b>

**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.

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

**MUNICIPALITY OF THE COUNTY OF COLCHESTER  
2024-2025 OPERATING BUDGET**

April 2024

Page 47

**SOLID WASTE :  
REF # 47**

		RECYCLING COLLECTION						
		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
<b>01-40-0040-6715</b>	Collection Contract	349,371	349,371	339,666	1,000,000	1,651,277		1,651,277
	<b>Collection Contract</b>	349,371	349,371	339,666	1,000,000	1,651,277	0	1,651,277

County wide recycling collection is 100% borne by the general rate. The new contract with Regroup for garbage and compost is partially funded by the general rate. The funding is bridge funding until the area rate is increased to fully fund the collection costs in 3 years.

0

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2024-2025 OPERATING BUDGET

April 2024

Page 48

SOLID WASTE (continued):  
REF # 48

		MATERIALS RECOVERY FACILITY						
		OPERATIONAL RESULTS						
		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
<b>Revenues</b>								
01-00-0005-4541	Market sales	828,304	900000	440,305	722,305	850,000		850,000
01-00-0005-4545	Foreign Exchange	18,810	100000	4,392	10,249	20,000		20,000
01-00-0005-4546	US Market sales	59,079	15000	41,983	41,983	40,000		40,000
01-00-0003-4489	St. Marys	13,903	15461	10,397	15,596	16,602		16,602
01-00-0003-4490	Pictou	413,642	461234	319,576	479,364	510,283		510,283
01-00-0003-4491	Town of Antigonish	29,006	33852	24,922	37,384	39,795		39,795
01-00-0003-4492	East Hants	147,556	165680	112,408	168,611	179,487		179,487
01-00-0003-4493	Stewiacke	10,747	12695	8,057	12,085	12,865		12,865
01-00-0003-4494	Truro	67,747	76981	47,597	71,396	76,001		76,001
01-00-0003-4498	Municipality of Antigonish	93,834	108880	64,189	96,284	102,494		102,494
01-00-0003-4499	Guysborough	37,929	41827	28,125	42,187	44,908		44,908
01-00-0005-4511	Residential tipping fees	72,929	77795	63,765	95,648	77,000		77,000
01-00-0005-4540	Misc MRF Revenue		0		0			0
01-00-0005-4543	Handling revenue	260,639	234696	193,714	290,571	290,000		290,000
01-00-0005-4544	Deposit revenue	273,717	252998	203,172	304,758	305,000		305,000
01-00-0004-4879	Dairy stewardship program	33,451	47000	25,919	47,000	47,000		47,000
	<b>Subtotal</b>	<b>2,361,293</b>	<b>2,544,097</b>	<b>1,588,522</b>	<b>2,435,422</b>	<b>2,611,435</b>	<b>-</b>	<b>2,611,435</b>
<b>Expenses</b>								
01-0051-5205	Salaries	1,605,998	1946608	1,037,987	1,629,981	1,999,953		1,999,953
01-0051-5210	Benefits	352,862	349860	237,749	356,624	337,989		337,989
01-0051-6215	Electricity	74,677	70000	38,938	66,752	70,000		70,000
01-0051-6220	Maintenance/Operations	373,342	140000	132,419	218,628	170,000		170,000
01-0051-6230	Baling wire	30,890	40000	33,849	33,849	35,000		35,000
01-0051-6240	Legal Services	-	500	0	0	0		0
01-0051-6250	Insurance	43,348	45000	53,192	53,192	53,500		53,500
01-0051-6260	Telephone	4,929	5500	3,817	5,725	5,500		5,500
01-0051-6270	Office supplies/other	3,172	5000	2,172	3,258	5,000		5,000
01-0051-6275	Freight	7,123	15000	5,211	6,500	8,000		8,000
01-0051-6279	Commercial Material Purchase		0					0
01-0051-6295	Safety Equipment	25,842	20000	22,824	30,000	25,000		25,000
01-0051-6300	Office supplies/other	5,208	10000	3,842	5,763	5,000		5,000
01-0051-6350	Training and development	4,225	8000	2,500	3,749	7,000		7,000
01-0051-6356	Commission Fee		0	0	0	0		0
01-0051-6750	Travel and rentals	1,232	5000	846	1,269	2,000		2,000
01-0051-7105	Rentals	810	3000	178	267	1,500		1,500
01-0051-7645	Vehicle Maintenance	2,335	3000	334	501	1,500		1,500
01-0051-7650	Fuel/Propane	35,031	35000	7,687	29,797	32,000		32,000
01-95-0051-9003	Transfer to capital reserve	75,000	75000	75,000	112,500	75,000		75,000
	<b>Subtotal</b>	<b>2,646,023</b>	<b>2776468</b>	<b>1,658,545</b>	<b>2,558,355</b>	<b>2,833,943</b>	<b>0</b>	<b>2,833,943</b>
	<b>Profit/(Loss)</b>	<b>(284,731)</b>	<b>-232371</b>	<b>(70,023)</b>	<b>(122,933)</b>	<b>(222,508)</b>	<b>0</b>	<b>(222,508)</b>



MUNICIPALITY OF THE COUNTY OF COLCHESTER

2024-2025 OPERATING BUDGET

April 2024

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 \$165.00 per metric tonne, and processing is expected to be 6,471 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 one at 50%) 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

2024-2025 OPERATING BUDGET

April 2024

Page 50

Climate Change  
REF #49

		Climate Action						
		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
<b>Revenues</b>								0
01-00-0004-4794	Solar Admin Fee					25,000	0	25,000
01-00-0004-4795	Solar FCM Grant					1,887,257		1,887,257
01-00-0005-4488	EV Charger Station Revenue					2,500		2,500
01-00-0005-4712	Solar Interest (Pilot)					7,000		7,000
01-00-0005-4713	Solar Interest (Cozy)					2,000		2,000
	<b>Subtotal</b>					<b>1,923,757</b>	<b>0</b>	<b>1,923,757</b>
<b>Expenses</b>								
01-10-0061-7092	EV Charger Station Expenses					1,388		1,388
01-60-0060-7115	Community Energy Plan Expenses	-				5,000		5,000
01-60-0060-7202	Solar Cozy Colchester Expenses	-				1,887,257	0	1,887,257
01-60-0060-7203	Mun Facility Solar PV Proj Exp	-				2,000		2,000
	<b>Subtotal</b>	-				<b>1,895,645</b>	<b>0</b>	<b>1,895,645</b>
	<b>Total</b>	-	0	0	0	<b>-28,112</b>	<b>0</b>	<b>-28,112</b>

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2024-2025 OPERATING BUDGET

April 2024

Page 51

ENVIRONMENTAL DEVELOPMENT SERVICES

REF # 50

		PLANNING					
	Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-60-0061-7091	Planning Studies	31,547	220,000	89,834	134,751	150,000	150,000
01-60-0060-7080	Debert Archeology Project Work		0	0	0	0	0
01-60-0060-7100	Land Prep for sale					0	0
<b>Total</b>	<b>31,547</b>	<b>220,000</b>	<b>89,834</b>	<b>134,751</b>	<b>150,000</b>	<b>0</b>	<b>150,000</b>

**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 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
<b>Operations:</b>							
01-60-0058-5205	Salaries	38,748	39,130	46,860	47,000	44,629	44,629
01-60-0058-5210	Benefits	3,788	3,913	4,077	3,500	7,141	7,141
01-60-0058-6208	Summer staff expenses	-	-				0
01-60-0058-6215	Electricity	2,813	3,000	2,556	3,835	3,000	3,000
01-60-0058-6220	Maintenance	67,486	55,000	46,482	69,723	64,000	64,000
01-60-0058-6260	Telephone	4,196	4,000	3,111	4,667	4,000	4,000
01-60-0058-6270	Office Supplies	186	250	179	179	250	250
01-60-0058-7070	Promotion	6,606	5,000	1,959	2,505	5,000	5,000
01-60-0058-7071	Programs	622	3,000	1,800	1,800	3,000	3,000
01-60-0058-9998	Security			-	-		
01-60-0058-6300	Miscellaneous	292	500	52	52	500	500
<b>Subtotal</b>	<b>124,737</b>	<b>113,793</b>	<b>107,076</b>	<b>133,260</b>	<b>131,519</b>	<b>0</b>	<b>131,519</b>
<b>Revenue:</b>							
	Fundy Discovery Site Grants	(14,500)	(15,500)	(12,800)	(16,000)	(17,000)	(17,000)
		0					0
<b>Net</b>	<b>110,237</b>	<b>92,787</b>	<b>94,276</b>	<b>117,260</b>	<b>114,519</b>	<b>-</b>	<b>114,519</b>

**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

2024-2025 OPERATING BUDGET

April 2024

Page 52

ENVIRONMENTAL DEVELOPMENT SERVICES (continued)  
REF # 52

		ECONOMIC DEVELOPMENT						
		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-60-0059-5205	Salaries	88,318	160,871	73,270	131,500	174,348		174,348
01-60-0059-5210	Benefits	14,574	35,392	13,543	25,600	38,357		38,357
01-60-0059-6240	Legal Services	14,781	12,000	9,521	15,000	15,000		15,000
01-60-0059-6270	Office expense	1,056	2,000	2,090	3,134	2,500		2,500
01-60-0059-6300	Miscellaneous	327	800	20	30	800		800
01-60-0059-6310	Advertising	11,812	21,000	11,127	14,000	30,500		30,500
01-60-0059-6312	Hosting and Events	1,865	4,000	2,106	2,500	4,000		4,000
01-60-0059-6314	Sale of property	14,936	25,000	34,415	38,000	50,000		50,000
01-60-0059-6320	Membership dues	475		543	543	800		800
01-60-0059-6350	Professional development	5,640	3,600	1,634	1,634	4,300		4,300
01-60-0059-6360	Reports and Contracts	5,031	115,000	35,051	56,000	25,000		25,000
01-60-0059-6750	Travel	1,121	4,000	1,967	3,200	6,500		6,500
01-60-0059-6760	Conferences	1,858	3,000	413	619	3,000		3,000
01-60-0059-7066	Events Committee	701,037	108,000	92,972	92,972	125,000		125,000
01-60-0059-7067	Marketing - Regional Tourism	87,500	9,000	3,800	3,800	62,000		62,000
01-60-0059-7201	Special Project - Internet	4,507	1,536,630	3,551	1,536,630	668,000		668,000
01-60-0060-7065	Regional Economic Development	69,350	69,350	69,350	69,350	70,000		70,000
<b>Total</b>		<b>1,024,188</b>	<b>2,109,643</b>	<b>355,373</b>	<b>1,994,512</b>	<b>1,280,105</b>	<b>0</b>	<b>1,280,105</b>

**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.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2024-2025 OPERATING BUDGET

April 2024

Page 53

ENVIRONMENTAL DEVELOPMENT SERVICES (continued)

REF # 53

		DEBERT PARK						
		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-40-0063-5205	Salaries	117,876	117,876	67,212	95,000	98,000		98,000
01-40-0063-5210	Benefits	20,039	20,039	11,415	14,000	17,640		17,640
01-40-0063-6215	Electricity	20,000	20,000	7,233	15,000	16,275		16,275
01-40-0063-6219	Maintenance - DNR Building	100,000	100,000	22,053	55,000	85,000		85,000
01-40-0063-6220	Maintenance - Debert	25,000	25,000	18,103	25,000	40,000	80,000	120,000
01-40-0063-6221	Maintenance - Airport	105,000	105,000	83,738	150,000	110,000		110,000
01-40-0063-6246	Maintenance - Admin Building	25,000	25,000	41,645	75,000	35,000		35,000
01-40-0063-6247	Maintenance - Incubator Mall	5,000	5,000	7,746	11,619	0		0
01-40-0063-6250	Insurance	42,000	42,000	49,022	55,600	58,000		58,000
01-40-0063-6270	Office expense/miscellaneous	8,500	8,500	5,269	8,000	8,500		8,500
01-40-0063-6300	Office expense/miscellaneous	1,500	1,500	1,754	2,500	1,500		1,500
01-40-0063-6360	Airport Management Fee	18,000	18,000	11,819	17,729	20,000		20,000
01-40-0063-7650	Airport Fuel	45,000	45,000	32,860	35,000	30,000		30,000
01-95-0032-9001	Transfer to Vehicle Reserve	17,904	17,904	17,904	17,904	21,875		21,875
	<b>Subtotal</b>	<b>550,819</b>	<b>550,819</b>	<b>377,775</b>	<b>577,352</b>	<b>541,790</b>	<b>80,000</b>	<b>621,790</b>
01-00-0005-4797	Debert leases revenue	139,927	100,000	121,976	188,650	60,000		60,000
01-00-0005-4798	Jet fuel revenue	34,298	65,000	38,877	45,000	45,000		45,000
	<b>Subtotal</b>	<b>174,225</b>	<b>165,000</b>	<b>160,853</b>	<b>233,650</b>	<b>105,000</b>	<b>0</b>	<b>105,000</b>
	<b>(Profit)/Loss</b>	<b>376,594</b>	<b>385,819</b>	<b>216,922</b>	<b>343,702</b>	<b>436,790</b>	<b>80,000</b>	<b>516,790</b>

Debert Park:

Debert Park Salaries: 15% Water Utility manager, 4% WWC Manager, 4% WWC Supervisor, 1% all WWC workers, 50% Water Utility Worker, 40% Mowing Term, 4% DPW (Excl airport)

Benefits: Calculated at 18 %

Debert Park Maintenance: Includes \$15K for Roundabout Traffic Study, Proposing \$50K or new business park signage and \$30K for MacElmon Road archaeology

Debert Airport Maintenance: Annual maintenance required for the airport, 5% WU manager Salary, 60% Mowing Term, 5% DPW, 1% WWC Manager/Supervisor/Workers, include \$15K for Tiedown repa

DNR Maintenance: Relates to Water Utility at 251 Lancaster. New furnace required \$40K, \$10K for security System, \$5K for plumbing work

Airport Management Fee: Annual contracted amount for management of the airport, Truro Flying Club. Include proposed full time manager/staff for airport in 24/25

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

Airport Fuel: Purchase of jet fuel, reduced this year as no air show

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 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-40-0065-6215	Heat & Lights	26,633	35,000	15,103	35,000	35,000		35,000
01-40-0065-6250	Insurance	42,446	22,000	17,103	30,000	70,000		70,000
01-40-0065-6220	Maintenance	21,341	45,000	27,920	27,920	27,920		27,920
01-40-0065-6260	Telephone	6,600	10,000	3,337	4,800	10,000		10,000
01-40-0065-6300	Miscellaneous	2,580	30,000	406	800	1,500		1,500
01-40-0065-6360	Management fee	21,310		17,603	30,000	45,000		45,000
01-40-0065-7315	Bad Debts	12,758						0
	<b>Subtotal</b>	<b>133,668</b>	<b>142,000</b>	<b>81,472</b>	<b>128,520</b>	<b>189,420</b>	<b>0</b>	<b>189,420</b>
01-00-0005-4796	Lease revenue	-82,595	(73,000)	(50,966)	(87,983)	(180,000)	0	-180,000
	<b>Subtotal</b>	<b>(82,595)</b>	<b>(73,000)</b>	<b>(50,966)</b>	<b>(87,983)</b>	<b>(180,000)</b>	<b>-</b>	<b>(180,000)</b>
	<b>(Profit)/Loss</b>	<b>51,073</b>	<b>69,000</b>	<b>30,506</b>	<b>40,537</b>	<b>9,420</b>	<b>0</b>	<b>9,420</b>

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  
2024-2025 OPERATING BUDGET**

April 2024

Page 54

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

		TOURISM/MARKETING					
	Last Year Actual 2021/22	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-70-0070-7231	Cliffs of Fundy	68,500	68,500	0	65,000		65,000
01-70-0070-7225	Tourism	3,280	3,280	0	3,280		3,280
							0
<b>Total</b>		<b>71,780</b>	<b>71,780</b>	<b>0</b>	<b>68,280</b>	<b>0</b>	<b>68,280</b>

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 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-70-0075-6215	Heat & Lights	5,001	5,000	5,606	4,750		5,000
01-70-0075-6220	Maintenance	24,228	25,000	14,815	24,000		25,000
01-70-0075-6250	Insurance	2,979	3,250	3,360	3,360		3,500
01-70-0075-6260	Telephone	3,034	3,150	2,403	2,884		3,000
01-70-0075-6270	Supplies	-	0	0	0		0
	Branch Library	<b>35,242</b>	<b>36,400</b>	<b>26,184</b>	<b>34,994</b>	<b>0</b>	<b>36,500</b>

**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  
2024-2025 OPERATING BUDGET**

April 2024

Page 55

**RECREATION SERVICES  
REF # 57**

		RECREATION - PARKS , RINKS, POOLS						
		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
<b>Parks:</b>								
01-70-0071-5205	Regional parks -salaries	195,686	232,116	134,822	202,233	186,501	94,301	280,802
01-70-0071-5210	Regional parks -benefits	32,821	46,423	24,267	36,401	40,833	19,958	60,791
01-70-0071-6350	Parks and Playground Staff Training			0	0	0	8,000	8,000
01-70-0071-7142	Nelson park -maintenance	23,992	28,000	20,436	30,654	30,000		30,000
01-70-0071-7221	Municipal parks -maintenance	104,498	85,000	69,725	90,000	87,000	14,000	101,000
01-70-0071-6221	Summer Mowing Program					32,000		32,000
01-70-0071-7645	Vehicle maintenance	39,058	30,000	25,502	38,253	35,000		35,000
01-95-0071-7670	Park -capital	81,311	160,000	124,455	124,455	97,000	150,000	247,000
01-70-0072-8220	Broderick lane park -maintenance	33,307	30,000	23,265	34,897	35,000		35,000
01-70-0072-7143	Stewiacke park -maintenance	32,880	30,000	26,072	29,000	37,000		37,000
	Provincial Funding	0	0		(5,000)	(10,000)		-10,000
	<b>Subtotal</b>	<b>543,552</b>	<b>641,539</b>	<b>448,543</b>	<b>580,892</b>	<b>570,334</b>	<b>286,259</b>	<b>856,593</b>
<b>Rinks:</b>								
01-70-0070-7165	West Colchester	116,372	123,962	124,493	124,493	126,705		126,705
01-70-0070-7169	Emergency Deficit Funding	236,147	40,000	0	34,000	40,000		40,000
01-70-0070-7170	North Shore	86,586	38,700	38,612	38,612	71,270	0	71,270
01-70-0070-7175	Don Henderson	61,444	46,038	47,827	47,827	149,836	0	149,836
	<b>Subtotal</b>	<b>500,549</b>	<b>248,700</b>	<b>210,932</b>	<b>244,932</b>	<b>387,811</b>	<b>0</b>	<b>387,811</b>
<b>Pools:</b>								
01-70-0070-7177	Scotia Pool	75,000	175,000	175,000	175,000	75,000	50,000	125,000
<b>Recreation Reserves:</b>								
01-95-0070-9032	Transfer to the Playspace reserve	100,000	80,000	100,000	100,000	200,000		200,000
01-95-0070-9030	Transfer to Trail Reserve	80,000	100,000	80,000	80,000	80,000		80,000
01-95-0070-9032	Transfer to Arena Reserve	80,000	80,000	80,000	80,000	80,000		80,000
01-95-0032-9001	Transfer to Vehicle Reserve	28,000	28,000	28,000	28,000	28,000		28,000
	<b>Subtotal</b>	<b>288,000</b>	<b>288,000</b>	<b>288,000</b>	<b>288,000</b>	<b>388,000</b>	<b>0</b>	<b>388,000</b>
<b>Non-Profit Organizations:</b>								
707166	Insurance	31,039	32,000	0	32,467	35,000		35,000
<b>Civic Centre</b>								
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	188,770	190,087	190,087	176,917		176,917
01-00-0004-4921	Debenture Recovery	(82,947)	(106,780)	(82,973)	(82,973)	(15,000)		-15,000
01-70-0073-6530	Non Capital Financing	41,366	0	116,000	116,000	0		0
	<b>Subtotal</b>	<b>799,404</b>	<b>681,990</b>	<b>673,114</b>	<b>823,114</b>	<b>761,917</b>	<b>150,000</b>	<b>911,917</b>
	<b>Total</b>	<b>2,237,545</b>	<b>2,067,229</b>	<b>1,795,588</b>	<b>2,144,405</b>	<b>2,218,062</b>	<b>486,259</b>	<b>2,704,321</b>

**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 Operations Worker, and 0  
2 term maintenance workers (10 Month) plus 1 student.

Nelson Park Maintenance: Includes costs related to trimming, benches, gates and washroom, gardens, snow removal, garbage 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, benches

Stewiacke Park Maintenance: Add gravel to the road, grading, tree maintenance and benches, 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.

Five Island Lighthouse Park: Maintenance includes mowing, grading, power and water supply and grading and snow removal. garbage removal, cleaning washroom

Five Island Lighthouse Park Capital: picnic tables, benches, design of new playground structure.

Park Maintenance: Regular mowing, removal of brush, top soil, and regular maintenance of green spaces and parks. Increase for some maintenance that will occur at Hearts Haven, some investingation on bridges on the cobequid trail

**Rinks:**

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

Expected capital costs for 2024/25:

West Colchester - \$ 52,705 (capital) \$60,000 roof loan and \$14,000 (insurance)

North Shore - \$ 54,770 (capital) and \$16,500 (insurance)

Don Henderson (Brookfield) - \$ 133,336 (capital) and \$16,500 (insurance)

**Recreation Reserves:**

The Community Parks Program funding is given out to groups who want to create, or improve community parks in their areas.

The reserve currently has a \$171,000 balance any funds not expensed in 2023/24 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 \$35,000 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 2 term grounds people**



MUNICIPALITY OF THE COUNTY OF COLCHESTER

2024-2025 OPERATING BUDGET

April 2024

Page 57

RECREATION SERVICES  
REF # 57

RECREATION - PARKS , RINKS, POOLS (continued)

Capital Projects for Rinks

West Colchester

2024

Exterior Door -Warm Room	2,000
Replace Sinks in washrooms	1,500
Lock Upgrade for dressing rooms	2,000
Storage room expansion	32,205
Puck Board to continue on walls	5,000
Misc	10,000
Roof replacement (Loan)	60,000
	<u>112,705</u>

Insurance 14000

North Shore

2024

Hot water heater for flood water replaced	6,335
Condenser Water Pumps Replaced	6,693
Replace Ammonia Safety Valves In Plant	3,612
Replace Emergency Lighting 5 Units	1,098
Replace 3 Toilets	1,404
Flush Main Sewer Line Preventive Maintenance	1,200
Replace 2nd Chimney Top	2,975
Replace Broken Blinds Auditorium	1,553
Insulate Zamboni Room Ceiling	2,700
Install Air Exchangers In Canteen	3,250
New Sound System	20,000
Automatic Hand Dryers for Washroom	3,950
	<u>54,770</u>

Insurance 16,500

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2024-2025 OPERATING BUDGET

April 2024

Page 58

RECREATION SERVICES  
REF # 56

RECREATION - PARKS , RINKS, POOLS (continued)

Brookfield (Don Henderson)

2024

Electric Zamboni (1/3 Funding)	\$ 54,440
Replace Daycare/minor hockey fire escape stairs	\$ 48,130
Replace heater in ladies dressing room	\$ 3,905
Fire alarm update	\$ 6,015
Cimco Pumps(Condenser & Melt Pit)	\$ 20,846

\$ 133,336

Insurance

16,500

**MUNICIPALITY OF THE COUNTY OF COLCHESTER**  
**2024-2025 OPERATING BUDGET**

April 2024

Page 59

REF # 58

		TRANSFERS TO OTHER GOVERNMENTS						
		Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
01-80-0080-7525	School Board Allocation	8,205,912	8,776,459	5,850,968	8,776,452	9,749,051		9,749,051
01-00-0004-4910	Provincial Court Fines	-114,315	-90,000	-65,551	-98,327	-95,000		-95,000
01-20-0080-7520	Police Protection (PNS)	5,913,492	6,246,257	4,708,942	6,278,589	6,678,112		6,678,112
01-20-0080-7515	Prosecutorial Services	43,222	18,000	5,887	18,000	18,000		18,000
01-20-0080-7470	Corrections - PNS	459,142	480,796	341,940	455,920	0		0
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	200,000	253,590	283,371	237,628	0		0
01-10-0080-7522	Assessment Services	671,864	671,000	671,344	671,344	671,344		671,344
01-70-0075-7236	Truro Library	53,442	40,000	27,858	41,787	44,000		44,000
<b>Total</b>		<b>15,708,459</b>	<b>16,671,802</b>	<b>12,100,459</b>	<b>16,657,094</b>	<b>17,341,207</b>	<b>0</b>	<b>17,341,207</b>

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**: No expense will be incurred under the new service exchange agreement.
5. **Colchester-East Hants District Library**: It is anticipated a 4% increase will occur from the 2022/23 Library costs.
6. **Housing Authority**: No expense is recorded under the new service exchange agreement.
7. **Provincial assessment services**: PVSC Officials estimate the budget to be status quo.
8. **Truro Library**: The agreement requires operational costs be funded at a rate of 40% by the County.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2024-2025 OPERATING BUDGET

April 2024

Page 60

REF # 59

DEBT - PRINCIPAL PAYMENTS LESS RECOVERIES

			Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
<b>Wastewater:</b>									
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
<b>Gross Debt</b>			<b>266,629</b>	<b>266,629</b>	<b>266,629</b>	<b>266,629</b>	<b>266,629</b>	<b>0</b>	<b>266,629</b>
<b>Less:</b>									
01-00-0004-4922	Town of Truro-WWTF (5) P	Town of Truro - WWTF 5	64,526	47,678	58,318	68,377	0		0
<b>Recoveries</b>			<b>64,526</b>	<b>47,678</b>	<b>58,318</b>	<b>68,377</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Wastewater debt - net</b>			<b>202,103</b>	<b>218,951</b>	<b>208,311</b>	<b>198,252</b>	<b>266,629</b>	<b>0</b>	<b>266,629</b>
<b>847250 01-85-0081-7850</b>									
	Compost		107,500	107,500	107,500	107,500	107,500		107,500
<b>Compost subtotal</b>			<b>107,500</b>	<b>107,500</b>	<b>107,500</b>	<b>107,500</b>	<b>107,500</b>	<b>0</b>	<b>107,500</b>
<b>977250 01-85-0081-8150</b>									
	Civic Centre	Principal (LTD) Civic Centre	1,008,315	949,172	858,222	858,222	811,052		811,052
<b>Civic Centre subtotal</b>			<b>1,008,315</b>	<b>949,172</b>	<b>858,222</b>	<b>858,222</b>	<b>811,052</b>	<b>0</b>	<b>811,052</b>
<b>Debenture Debt total</b>			<b>1,317,918</b>	<b>1,275,623</b>	<b>1,174,033</b>	<b>1,163,974</b>	<b>1,185,181</b>	<b>0</b>	<b>1,185,181</b>

**Wastewater:**

WWTF Debt (4) principal payments for Capital upgrades. Final payment is scheduled for 2029.  
 WWTF Debt (5) principal payments for Capital upgrades. Final payment is scheduled for 2031.

**Solid Waste:**

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

**Civic Centre:**

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

MUNICIPALITY OF THE COUNTY OF COLCHESTER  
2024-2025 OPERATING BUDGET

April 2024

Page 61

REF # 60

	TRANSFERS TO OWN RESERVES						
	Last Year Actual 2022/23	2023-2024 BUDGET	YEAR TO DATE	2023-2024 PROJECTED	2024-2025 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2024-2025 MAINTENANCE BUDGET
Transfer to Operating Reserve	900,000	900,000	900,000	900,000	1,200,000		1,200,000
Transfer to Courthouse Reserve	100,000	150,000	150,000	150,000	250,000	0	250,000
Transfer to the RECC Capital Reserve	200,000	200,000	200,000	200,000	200,000	0	200,000
Transfer to Fire Insurance Reserve	300,000	450,000	491,000	491,000	650,000	0	650,000
Transfer to North Shore Rink Reserve	50,000	50,000	50,000	50,000	50,000	0	50,000
Transfer to Municipal Infrastructure & Development Res.	125,000	200,000	200,000	200,000	200,000	0	200,000
Transfer to Capital Reserve	34,900	650,000	650,000	650,000	300,000	0	300,000
Contingency Fund	-			0	0	50,000	50,000
Transfer to Major Flood Reserve	100,000	100,000	100,000	100,000	100,000		100,000
<b>Total</b>	<b>1,809,900</b>	<b>2,700,000</b>	<b>2,741,000</b>	<b>2,741,000</b>	<b>2,950,000</b>	<b>50,000</b>	<b>3,000,000</b>

**Operating Reserve:**

Annual Council has transferred \$900,000 to the Operating Reserve Fund.  
2024/2025 Budget has increased the annual contribution to the reserve to \$1,200,000.  
The estimated balance for the reserve in 2023/24 is \$9,182,115.

**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 2023/24 is \$1,244,158.

**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 \$0.00

**Municipal Infrastructure & Development Reserve:**

The 2023/24 budget reflects a \$200,000 contribution to the reserve. The Infrastructure & Development reserve currently has a projected balance of \$2,218,690.

**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, 2024 the balance in the reserve is approximately \$742,000.

**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 \$125,000 annually for 2024/25 as part of additions and deletions.